



STATE OF NEW YORK  
**Authorities Budget Office**

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October 6, 2021

Anthony Catapano  
Executive Director  
Suffolk County Industrial Development Agency  
100 Veterans Memorial Hwy, H. Lee Dennison Building; 3<sup>rd</sup> Floor  
Hauppauge, NY 11788-0099

Dear Anthony Catapano:

The Authorities Budget Office (ABO) is authorized to assist public authorities improve management practices and the procedures by which their activities and financial practices are disclosed to the public. Pursuant to Section 2800 of Public Authorities Law, state and local authorities are to make documents pertaining to their mission, current activities, annual financial reports, budgets and independent audit reports accessible to the public on the authority's official or shared website. To assist state and local authorities meet their disclosure and reporting obligations, the ABO has issued Policy Guidance No. 21-01: "Posting and Maintaining Reports on Public Authority Websites". This guidance provides a checklist of policies, reports and other information that the Authority should maintain online in accordance with the Public Authorities Reform Act of 2009 (Act) and other provisions of law, including General Municipal Law.

On July 8<sup>th</sup> and 9<sup>th</sup> and August 19<sup>th</sup> and 20<sup>th</sup> of 2021 we reviewed the Suffolk County Industrial Development Agency's (Authority) website. Our review was limited to verifying that the required information is posted on the Authority's website. It did not address in detail the substance of these documents. Our review focused on data for the fiscal year ended December 31, 2020. We found that the Authority needs to update and make additional required information available on its web site. Please review the attached findings and take the appropriate action so that all information required under Section 2800 of Public Authorities Law is available online, current and easily accessible to the public. Please provide us with a written confirmation that you have fully addressed these concerns by November 17, 2021. You may view Policy Guidance No. 21-01 at [www.abo.ny.gov](http://www.abo.ny.gov). Please contact us if you have any additional questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ann Maloney', written over a white background.

Ann Maloney  
Acting Director

Enclosure

cc: Natalie Wright, Chair  
Suffolk County Industrial Development Agency

**Review of Suffolk County Industrial Development Agency's Website**

<b>Information To Be Posted On Public Authority's Website</b>	<b>Posted on Website (Yes/No)</b>
Authority Mission Statement	Yes
Enabling Statute	Yes
By-laws	Yes
Code of Ethics	Yes
Conflict of Interest Policy	Yes
Whistleblower Policy	Yes
Organization Chart – including, at a minimum, the IDA's executive structure and major organizational units	No, chart is from 2017 and should be updated
Report on Operations and Accomplishments – including a description of the Authority's operations, completed and active projects, as well as any material changes in Authority operations and programs	No, reporting but not what expected
List of IDA Board Members, including appointing entity, appointment dates, and term	Yes, but no information on appointing entity, appointment dates or terms
Each IDA board member's current employment and professional background	No
List of Committees and Committee Members	Yes, but not updated with 2020 members
Executive Management Team - including professional background and qualifications	Yes, but background and qualifications not included
Authority Performance Measures	No, 2020 report is not included
Annual Performance Evaluation indicating status of Performance Measures	No, 2020 report is not included
Board Performance Evaluations Questionnaire	No
Authority Schedule of Debt (including conduit debt)	No
Management's Assessment of the Authority's Internal Control Structure and Procedures - including a description of operating and financial risks and any policies to mitigate risk	No
Board meeting schedule	Yes
Board meeting notice	Yes
Board agendas	Yes
Board packets	Yes
Board meeting minutes	Yes
Board meeting webcasting and video recordings	Yes
Board Resolutions	No
Committee meeting schedule	No
Committee meeting notice	Yes, included in board meeting notice
Committee meeting agendas	No
Committee meeting packets	No
Committee meeting minutes	No
Committee meeting webcasting and video recordings	Yes
Annual Budget Report and details of 4-year financial plan	Yes, but no 4-year financial plan

Annual Independent Certified Financial Audit	No, the latest audit posted is 2018
Independent Auditor's Report on Internal Controls over Financial Reporting	No, the latest report posted is 2018
Independent audit management letter	No, the latest report posted is 2018
List of grants provided - including grant recipient's name and address, the purpose of the grant, date awarded, and amount awarded	N/A, no grants provided
List of loans provided - including borrower's name and address, loan purpose, date awarded, amount issued, term of the loan, repayment status, principal repaid and amount outstanding as of the end of the fiscal year	N/A, no loans provided
List of bonds issued - including bond recipient's name, amount of bonds issued, purpose of bonds, and current amount outstanding as of the end of the fiscal year	No, last PARIS report with projects is 2018
List of active IDA projects, including the current year's financial assistance (tax exemptions received and PILOT payments made) and existing jobs	No, last PARIS report with projects is 2018
Assessment of the progress of each active project	No
Standard Application form	Yes
Applications for all active projects	Yes
Resolutions for all active projects	Yes, but not all
Project Agreements - including PILOT agreements (if applicable) for all active projects	Yes, but not all
Uniform Evaluation Criteria and Selection Policy	Yes
Uniform Tax Exemption Policy	Yes
Policies for the Suspension, Discontinuance or Modification of Financial Assistance	No
Recapture Policy - including policies for return of all or part of financial assistance provided (PILOT and tax exemptions) when a material violation occurs	Yes
Annual Compliance Report Regarding State Sales Tax Recaptures (ST-62)	No
Property Acquisition Policies	No
Property Disposition Policies	Yes
List of Real Property owned by the Authority	No
Personal Property Transactions	No, if no transactions this should be stated
Real Property Transactions	No, if no transactions this should be stated
Policies for the procurement of all goods and services	Yes
Annual Procurement Report	No
Authority's Procurement Officer	No
Investment Policies	Yes
Annual Investment Report - including the investment audit results and management letter, record of investment income, list of fees paid for investment services, and explanation of any amendments to the Investment Policy	No
Fee Schedules (if applicable) of any service or administrative fees charged	Yes
Current Year Official Statements or similar bond documents	N/A, no new bonds issued in 2019 and 2020

\*Review conducted by the Authorities Budget Office on 7/8/21, 7/9/21, 8/19/21 and 8/20/21.