

STATE OF NEW YORK
Authorities Budget Office

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January 27, 2025

Thomas Schneider
Interim Executive Director
Port of Oswego Authority
1 East 2nd Street
Oswego, New York 13126

Dear Thomas Schneider:

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. 22-01: "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 and other provisions of law.

Between November 27, 2024 and November 29, 2024, we reviewed the Port of Oswego Authority's (Authority) website. Our review was limited to verifying that the required information is posted on the Authority's website and did not address the substance of these documents. Our review focused on current information and required data for the fiscal year ending March 31, 2024. We have concluded the Authority needs to make additional required information available on its website. 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 and easily accessible to the public.

Please provide us with a written confirmation that you have fully addressed these concerns by March 10, 2025. You may view Policy Guidance No. 22-01 at www.abo.ny.gov. Please contact us if you have any additional questions.

Sincerely,

Ann Maloney
Acting Director

Enclosure

cc: Francis Enwright, Chair, Port of Oswego Authority

Review of Port of Oswego Authority's Website

Information To Be Posted on Public Authority's Website	Posted on Website (Yes/No)
Mission Statement	Yes
Enabling Statute	Yes
By-laws	Yes
Code of Ethics	Yes
Conflict of Interest Policy	No
Whistleblower Policy	Yes
Organization Chart – including, at a minimum, the Authority's executive structure and major organizational units	Yes
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	Yes, but not 2023
Subsidiaries, Affiliates, and Major Authority Units and required subsidiary reports per statute	N/A
List of Board Members, including appointing entity, appointment dates, and term	Yes, but appointment dates and terms for each member not included
Each Authority board member's current employment and professional background	Yes
List of Committees and Committee Members	Yes
Executive Management Team - including professional background and qualifications	Yes, but background and qualifications not included
Authority Performance Measures	Yes, should be reviewed annually
Annual Performance Evaluation indicating status of Performance Measures	Yes
Authority Schedule of Debt	Yes, included in audit but should be separate
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	No
Board meeting minutes	Yes
Board meeting webcasting and video recordings	Yes
Board Resolutions	No
Committee meeting schedule	No
Committee meeting notice	No
Committee meeting agendas	No
Committee meeting packets	No
Committee meeting minutes	No, only one meeting posted for 2024
Committee meeting webcasting and video recordings	No
Annual Budget Report and details of 4-year financial plan	Yes
Annual Independent Certified Financial Audit	Yes
Independent Auditor's Report on Internal Controls over Financial Reporting	Yes
Independent audit management letter	Yes
List of grants provided - including grant recipient's name and address, the purpose of the grant, date awarded, and amount awarded	N/A

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
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	N/A
Property Acquisition Policies	No
Property Disposition Policies	No
List of Real Property owned by the Authority	Yes
Personal Property Transactions	Yes
Real Property Transactions	No, property report only includes personal property transactions
Policies for the procurement of all goods and services	Yes
Annual Procurement Report	No
Authority's Procurement Officer	Yes
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	Yes
Fee Schedules (if applicable) of any service or administrative fees charged	No
Current Year Official Statements or similar bond documents	N/A

*Review conducted by the Authorities Budget Office between November 27, 2024 and November 29, 2024