

**Minutes of a Meeting of the  
County of Clinton  
Industrial Development Agency  
Audit Committee  
January 20, 2016**

The meeting was called to order by K. Defayette, Chairperson, at 11:44 a.m., at the offices of the County of Clinton Industrial Development Agency, 190 Banker Road, Suite 500, Plattsburgh, N.Y.

**Members Present:** Keith Defayette, Chairperson  
Mark Leta, Vice Chairperson  
David Hoover, Member

**Members Excused:** Trent Trahan, Member

**Others Present:** Roseanne Murphy, Executive Director  
George Cregg, Esq., Agency Counsel  
Barbara Shute, Recording Secretary

Reading and Consideration of the Draft Minutes of the CCIDA Audit Committee meeting of April 13, 2016:

K. Defayette waived the reading of the minutes of the April 13, 2015 regular meeting. He asked if there were any questions or discussion regarding the draft minutes, there was none. On a motion by M. Leta and seconded by D. Hoover, it was unanimously carried to approve the minutes of the April 13, 2015 regular meeting, as presented.

**New Business:**

1. Discussion of the 2015 Agency Audit with Martindale Keysor

R. Murphy noted that the committee will need to make two recommendations to the Board regarding the 2015 Audit. The first will be to recommend which firm to use to complete the audit and the second will be to recommend proceeding with the audit.

After a short discussion the consensus of the members was to recommend to the Board that Martindale Keysor be chosen to proceed with the 2015 Agency Audit.

2. Discussion regarding the migration of the Agency Website

R. Murphy noted that she was advised by bond counsel Hodgson Russ that the ABO has been completing informal audits of public authority websites, specifically industrial development agencies to ensure their compliance with the Public Authorities Reform Act (PAAA) of 2009. She has been reviewing the Agency website to ensure that it is in compliance. There are some several items that needed to be added and/or updated as noted in the staff report. Agency staff are in the process making the necessary changes.

One of the bigger challenges is information is not being posted to the website in a timely manner. The Agency currently has to send the information to an offsite webmaster. While Agency staff have been working to bring the site into compliance they are facing increasing challenges with the webmaster. Information was sent to be posted and it took approximately two weeks to get a response, and then it took another week to get all of the information posted and then several more days to correct posting errors.

Given the quick deadlines and posting requirements staff would like the members to consider moving to a platform where the work can be done in house.

Agency staff as obtained one proposal to migrate the website to a word press format for a cost of \$1,600.

The Agency procurement policy states that for any purchase of goods and services in the amount of \$500-\$2,999 requires that staff obtain two (2) verbal quotes. Staff will obtain a second quote and then bring this matter back to the committee for consideration.

### 3. Assessment of Internal Controls

R. Murphy stated that as she interprets the guidance policies the Audit Committee is supposed to oversee internal controls which includes the implementation of the corrective action plan (CAP). She created a new category of report on the website, Assessment of Internal Controls which was one of the areas called for by the ABO. For 2015, she used the report on how the Agency implemented the CAP, in response to the 2014 OSC Audit.

For 2016, the staff will be focusing on ways to improve tracking documents on CCIDA, CCCRC and CIDA projects, as well as communication with our bond counsel; these are processes that need better control. Staff will also continue to focus on records retention and management, with the goal of cleaning out duplications and focusing on key contract documents, as required for records retention.

#### Action Items:

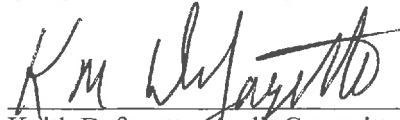
1. Recommend the auditors for the 2015 Audit for Agency Consideration

On motion by M. Leta, seconded by D. Hoover, it was unanimously RESOLVED to recommend the use of the auditing firm Martindale Keysor to complete the 2015 Agency Audit and to move to the Full Board for acceptance and approval.

2. Recommend proceeding with the 2015 Agency Audit for consideration.

On motion by D. Hoover, seconded by M. Leta, it was unanimously RESOLVED to recommend proceeding with the 2015 Agency Audit and to move to the Full Board for acceptance and approval.

There being no further matters to discuss, the meeting adjourned at 11:59 p.m.

  
\_\_\_\_\_  
Keith Defayette, Audit Committee Chair  
and CCIDA Treasurer and CFO