



Assessment of the Effectiveness of Internal Control Structure and Procedures

This statement certifies that the internal control structure and procedures of the County of Monroe Industrial Development Agency have been documented and assessed for the year ended December 31, 2022. This assessment found the Agency's internal controls to be adequate and to the extent that deficiencies were identified, the Agency has developed corrective action plans to reduce any corresponding risk.

Ana J. Liss
Executive Director



In accordance with Section 2896(3) of PAL, the authority is required to prepare a report at least annually of all real property.

Real Property as of December 31, 2022:

| <u>Lot #</u> | <u>Address</u> | <u>Acres</u> |
|--------------|----------------|--------------|
| 1 | 30 Brew Road | 6.7 |
| 2 | 141 Brew Road | 26.43 |
| 3 | 75 Brew Road | 18.89 |

Ana J. Liss
Executive Director

Certified Financial Audit for Monroe Industrial Development Agency
 Fiscal Year Ending: 12/31/2022

Run Date: 05/25/2023
 Status: CERTIFIED
 Certified Date : 05/25/2023

Financial Documents

| Question | Response |
|--|----------|
| 1. Attach the independent audit of the Authority's financial statements. | N/A |

| URL (If Applicable) | Attachments |
|---|---------------------|
| https://monroecountybusiness.org/wp-content/uploads/2023-audit-merged-for-web.pdf | Attachment Included |

| Question | Response |
|--|----------|
| 2. Has the Authority's independent auditor issued a management letter to the Authority in connection with its audit of the Authority's financial statements? | No |

| URL (If Applicable) | Attachments |
|---------------------|-------------|
| | |

| Question | Response |
|--|----------|
| 3. Has the Authority's independent auditor issued a Report on Internal Controls Over Financial Reporting to the Authority? | Yes |

| URL (If Applicable) | Attachments |
|---|---------------------|
| https://monroecountybusiness.org/wp-content/uploads/202-COMIDA-Mgl.pdf | Attachment Included |

| Question | Response |
|--|----------|
| 4. Attach any other communication required or allowed by government auditing standards issued by the Comptroller General of the United States to be issued by the Authority's independent auditor in connection with its annual audit of the Authority's financial statements. | |

| URL (If Applicable) | Attachments |
|---------------------|-------------|
| | |

Additional Comments

Investment Report for Monroe Industrial Development Agency

Fiscal Year Ending: 12/31/2022

Run Date : 05/25/2023

Status: CERTIFIED

Certified Date: 05/25/2023

Investment Information

| Question | Response | URL (If Applicable) |
|--|----------|---|
| 1. Has the Authority prepared an Annual Investment Report for the reporting period as required by Section 2925 (6) of PAL? | Yes | https://monroecountybusiness.org/comida/reports/ |
| 2. Are the Authority's investment guidelines reviewed and approved annually? | Yes | |
| 3. Did the Authority have an independent audit of investments as required by Section 2925(3)(f) of PAL? | No | |
| 4. Has the Authority's independent auditor issued a management letter to the Authority in connection with its annual audit of investments? | No | |

Additional Comments

Procurement Report for Monroe Industrial Development Agency

Fiscal Year Ending: 12/31/2022

Run Date: 05/25/2023

Status: CERTIFIED

Certified Date : 05/25/2023

Procurement Information:

| Question | Response | URL (If Applicable) |
|--|----------|---|
| 1. Does the Authority have procurement guidelines? | Yes | https://monroecountybusiness.org/wp-content/uploads/Purchasing-Policy-Procurement.pdf |
| 2. Are the procurement guidelines reviewed annually, amended if needed, and approved by the Board? | Yes | |
| 3. Does the Authority allow for exceptions to the procurement guidelines? | No | |
| 4. Does the Authority assign credit cards to employees for travel and/or business purchases? | Yes | |
| 5. Does the Authority require prospective bidders to sign a non-collusion agreement? | No | |
| 6. Does the Authority incorporate a summary of its procurement policies and prohibitions in its solicitation of proposals, bid documents, or specifications for procurement contracts? | No | |
| 7. Did the Authority designate a person or persons to serve as the authorized contact on a specific procurement, in accordance with Section 139-j(2)(a) of the State Finance Law, "The Procurement Lobbying Act"? | Yes | |
| 8. Did the Authority determine that a vendor had impermissible contact during a procurement or attempted to influence the procurement during the reporting period, in accordance with Section 139-j(10) of the State Finance Law? | No | |
| 8a. If Yes, was a record made of this impermissible contact? | | |
| 9. Does the Authority have a process to review and investigate allegations of impermissible contact during a procurement, and to impose sanctions in instances where violations have occurred, in accordance with Section 139-j(9) of the State Finance Law? | Yes | |

Procurement Report for Monroe Industrial Development Agency

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Procurement Transactions Listing:

| | | | |
|--|---|--------------------------------|---|
| 1. Vendor Name | 29 Design Studio | Address Line1 | 100 Castle Street |
| Type of Procurement | Other Professional Services | Address Line2 | |
| Award Process | Non Contract Procurement/Purchase Order | City | GENEVA |
| Award Date | | State | NY |
| End Date | | Postal Code | 14456 |
| Fair Market Value | | Plus 4 | |
| Amount | | Province/Region | |
| Amount Expended For Fiscal Year | \$5,500.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Website maintenance and marketing materials |

| | | | |
|--|--|--------------------------------|---------------------------------------|
| 2. Vendor Name | County of Monroe | Address Line1 | 39 West Main Street |
| Type of Procurement | Other Professional Services | Address Line2 | |
| Award Process | Authority Contract - Non-Competitive Bid | City | ROCHESTER |
| Award Date | 1/1/2022 | State | NY |
| End Date | 12/31/2023 | Postal Code | 14614 |
| Fair Market Value | \$474,000.00 | Plus 4 | |
| Amount | \$474,000.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$474,000.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Administrative support and facilities |

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| | | | |
|--|--|--------------------------------|---|
| 3. Vendor Name | County of Monroe | Address Line1 | 39 West Main Street |
| Type of Procurement | Other | Address Line2 | |
| Award Process | Authority Contract - Non-Competitive Bid | City | ROCHESTER |
| Award Date | 6/1/2022 | State | NY |
| End Date | 5/31/2023 | Postal Code | 14614 |
| Fair Market Value | \$200,000.00 | Plus 4 | |
| Amount | \$200,000.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$200,000.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Assistance with the preparation of Comprehensive Plan |

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|--|--|--------------------------------|--|
| 4. Vendor Name | Genesee Country Museum | Address Line1 | 1410 Flint Hill Rd |
| Type of Procurement | Other | Address Line2 | |
| Award Process | Authority Contract - Non-Competitive Bid | City | MUMFORD |
| Award Date | 9/30/2022 | State | NY |
| End Date | 10/3/2022 | Postal Code | 14511 |
| Fair Market Value | \$5,000.00 | Plus 4 | |
| Amount | \$5,000.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$5,000.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Vendor booth space during agricultural fair to highlight small businesses. |

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| | | | |
|--|--|--------------------------------|--|
| 5. Vendor Name | Greater Rochester Enterprise | Address Line1 | 10 Chestnut Street |
| Type of Procurement | Other | Address Line2 | |
| Award Process | Authority Contract - Non-Competitive Bid | City | ROCHESTER |
| Award Date | 1/1/2022 | State | NY |
| End Date | 12/31/2022 | Postal Code | 14614 |
| Fair Market Value | \$54,000.00 | Plus 4 | |
| Amount | \$54,000.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$54,000.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Economic Development Partnership Marketing |

| | | | |
|--|--------------------------------------|--------------------------------|----------------|
| 6. Vendor Name | Harris Beach, LLP | Address Line1 | 99 Garnsey Rd |
| Type of Procurement | Legal Services | Address Line2 | |
| Award Process | Authority Contract - Competitive Bid | City | PITTSFORD |
| Award Date | 1/1/2022 | State | NY |
| End Date | 12/31/2022 | Postal Code | 14534 |
| Fair Market Value | | Plus 4 | |
| Amount | \$0.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$114,523.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Legal Services |

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| | | | |
|--|---|--------------------------------|---|
| 7. Vendor Name | Jeffrey R. Cuskey | Address Line1 | 3320 South 26th Avenue |
| Type of Procurement | Other Professional Services | Address Line2 | |
| Award Process | Non Contract Procurement/Purchase Order | City | BOZEMAN |
| Award Date | | State | MT |
| End Date | | Postal Code | 59718 |
| Fair Market Value | | Plus 4 | |
| Amount | | Province/Region | |
| Amount Expended For Fiscal Year | \$8,569.62 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Provided procurement counseling to MFL PTAC Clients |

| | | | |
|--|---|--------------------------------|---|
| 8. Vendor Name | Lionheart Solutions | Address Line1 | PO Box 374 |
| Type of Procurement | Other Professional Services | Address Line2 | |
| Award Process | Non Contract Procurement/Purchase Order | City | BRANTINGHAM |
| Award Date | | State | NY |
| End Date | | Postal Code | 13312 |
| Fair Market Value | | Plus 4 | |
| Amount | | Province/Region | |
| Amount Expended For Fiscal Year | \$47,400.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Procurement counseling for MFL PTAC Clients |

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| | | | |
|--|--------------------------------------|--------------------------------|-----------------------------------|
| 9. Vendor Name | Loewke Brill Consulting Group | Address Line1 | 491 Elmgrove Rd |
| Type of Procurement | Other | Address Line2 | Suite #2 |
| Award Process | Authority Contract - Competitive Bid | City | ROCHESTER |
| Award Date | 1/1/2022 | State | NY |
| End Date | 12/31/2022 | Postal Code | 14606 |
| Fair Market Value | | Plus 4 | |
| Amount | \$77,000.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$77,000.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Local Labor Compliance Monitoring |

| | | | |
|--|--|--------------------------------|---|
| 10. Vendor Name | MARL Accelerator LLC | Address Line1 | 3349 Monroe Ave #182 |
| Type of Procurement | Other | Address Line2 | |
| Award Process | Authority Contract - Non-Competitive Bid | City | ROCHESTER |
| Award Date | 10/1/2021 | State | NY |
| End Date | 10/1/2022 | Postal Code | 14618 |
| Fair Market Value | \$150,000.00 | Plus 4 | |
| Amount | \$150,000.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$150,000.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Local business startup training and counseling services |

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| | | | |
|--|--------------------------------------|--------------------------------|---------------------------------|
| 11. Vendor Name | Mengel Metzger Barr & Co. LLP | Address Line1 | 100 Chestnut Street, Suite 1200 |
| Type of Procurement | Financial Services | Address Line2 | |
| Award Process | Authority Contract - Competitive Bid | City | ROCHESTER |
| Award Date | 11/18/2022 | State | NY |
| End Date | 12/31/2022 | Postal Code | 14604 |
| Fair Market Value | | Plus 4 | |
| Amount | \$11,850.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$11,550.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Financial Audit |

| | | | |
|--|--------------------------------------|--------------------------------|---|
| 12. Vendor Name | Monroe Community College | Address Line1 | 1000 East Henrietta Rd |
| Type of Procurement | Other Professional Services | Address Line2 | |
| Award Process | Authority Contract - Competitive Bid | City | ROCHESTER |
| Award Date | 10/1/2021 | State | NY |
| End Date | 9/30/2024 | Postal Code | 14623 |
| Fair Market Value | | Plus 4 | |
| Amount | \$1,500,000.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$468,680.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Assistance in managing and organizing the mPower program. |

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| | | | |
|--|--|--------------------------------|---------------------------------|
| 13. Vendor Name | Rochester Fringe Festival Inc | Address Line1 | 208 Mill Street, Lower Level |
| Type of Procurement | Other | Address Line2 | |
| Award Process | Authority Contract - Non-Competitive Bid | City | ROCHESTER |
| Award Date | 9/1/2022 | State | NY |
| End Date | 9/30/2022 | Postal Code | 14614 |
| Fair Market Value | \$30,000.00 | Plus 4 | |
| Amount | \$30,000.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$30,000.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Job training/internship program |

| | | | |
|--|--|--------------------------------|--------------------------------|
| 14. Vendor Name | Rochester International Jazz Festival | Address Line1 | 250 East Ave - Unit 2 |
| Type of Procurement | Other | Address Line2 | |
| Award Process | Authority Contract - Non-Competitive Bid | City | ROCHESTER |
| Award Date | 4/15/2022 | State | NY |
| End Date | 6/30/2022 | Postal Code | 14604 |
| Fair Market Value | \$75,000.00 | Plus 4 | |
| Amount | \$75,000.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$75,000.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Workforce development training |

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| | | | |
|--|--|--------------------------------|---------------------------|
| 15. Vendor Name | SVAM International Inc. | Address Line1 | 233 East SHore Rd. #201 |
| Type of Procurement | Technology - Software | Address Line2 | |
| Award Process | Authority Contract - Non-Competitive Bid | City | GREAT NECK |
| Award Date | 1/1/2022 | State | NY |
| End Date | | Postal Code | 11023 |
| Fair Market Value | \$12,600.00 | Plus 4 | |
| Amount | \$12,600.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$12,600.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Contact Management System |

| | | | |
|--|--------------------------------------|--------------------------------|-------------------------------|
| 16. Vendor Name | The Bonadio Group | Address Line1 | 171 Sully's Trail |
| Type of Procurement | Financial Services | Address Line2 | |
| Award Process | Authority Contract - Competitive Bid | City | PITTSFORD |
| Award Date | 1/1/2022 | State | NY |
| End Date | 12/31/2022 | Postal Code | 14534 |
| Fair Market Value | | Plus 4 | |
| Amount | \$55,860.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$55,860.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Financial Services Management |

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| | | | |
|--|--------------------------------------|--------------------------------|-----------------------------|
| 17. Vendor Name | The Bonadio Group | Address Line1 | 171 Sullys Trail, Suite 201 |
| Type of Procurement | Other Professional Services | Address Line2 | |
| Award Process | Authority Contract - Competitive Bid | City | PITTSFORD |
| Award Date | 1/1/2022 | State | NY |
| End Date | 12/31/2022 | Postal Code | 14534 |
| Fair Market Value | | Plus 4 | |
| Amount | \$28,000.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$28,000.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Verified Exemptions. |

| | | | |
|--|--|--------------------------------|----------------------|
| 18. Vendor Name | Xperience Live LLC | Address Line1 | 75 South Clinton Ave |
| Type of Procurement | Other | Address Line2 | |
| Award Process | Authority Contract - Non-Competitive Bid | City | ROCHESTER |
| Award Date | 7/1/2022 | State | NY |
| End Date | 8/28/2022 | Postal Code | 14604 |
| Fair Market Value | \$7,500.00 | Plus 4 | |
| Amount | \$7,500.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$7,500.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Community Job Fair |

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| | | | |
|--|--|--------------------------------|--|
| 19. Vendor Name | YAMTEP, Inc. | Address Line1 | 282 Hollenbeck Street |
| Type of Procurement | Other | Address Line2 | |
| Award Process | Authority Contract - Non-Competitive Bid | City | ROCHESTER |
| Award Date | 7/1/2022 | State | NY |
| End Date | 6/30/2023 | Postal Code | 14621 |
| Fair Market Value | \$400,000.00 | Plus 4 | |
| Amount | \$400,000.00 | Province/Region | |
| Amount Expended For Fiscal Year | \$100,000.00 | Country | United States |
| Explain why the Fair Market Value is Less than the Amount | | Procurement Description | Workforce Development Program Services |

Additional Comments