



## 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, 2023. 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.

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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, 2023:

<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

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Ana J. Liss  
Executive Director

Certified Financial Audit for Monroe Industrial Development Agency  
 Fiscal Year Ending: 12/31/2023

Run Date: 06/10/2024  
 Status: CERTIFIED  
 Certified Date : 06/10/2024

**Financial Documents**

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

URL (If Applicable)	Attachments
<a href="https://monroecountybusiness.org/comida/reports/">https://monroecountybusiness.org/comida/reports/</a>	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
<a href="https://monroecountybusiness.org/comida/reports/">https://monroecountybusiness.org/comida/reports/</a>	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: 12/31/2023

Run Date : 06/10/2024

Status: CERTIFIED

Certified Date: 06/10/2024

**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	<a href="https://monroecountybusiness.org/comida/reports/">https://monroecountybusiness.org/comida/reports/</a>
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: 12/31/2023

Run Date: 06/10/2024

Status: CERTIFIED

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**Procurement Information:**

Question	Response	URL (If Applicable)
1. Does the Authority have procurement guidelines?	Yes	<a href="https://monroecountybusiness.org/comida/resources/">https://monroecountybusiness.org/comida/resources/</a>
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:**

<b>1. Vendor Name</b>	Agency 29	<b>Address Line1</b>	100 Castle Street
<b>Type of Procurement</b>	Other Professional Services	<b>Address Line2</b>	
<b>Award Process</b>	Non Contract Procurement/Purchase Order	<b>City</b>	GENEVA
<b>Award Date</b>		<b>State</b>	NY
<b>End Date</b>		<b>Postal Code</b>	14456
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>		<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$12,247.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Website maintenance and marketing materials

<b>2. Vendor Name</b>	Camp Good Days & Special Times	<b>Address Line1</b>	1332 Pittsford-Mendon Rd.
<b>Type of Procurement</b>	Other	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	MENDON
<b>Award Date</b>	10/1/2023	<b>State</b>	NY
<b>End Date</b>	10/31/2023	<b>Postal Code</b>	14506
<b>Fair Market Value</b>	\$10,000.00	<b>Plus 4</b>	
<b>Amount</b>	\$10,000.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$10,000.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Facilitation and operation of Courage Bowl internship program

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<b>3. Vendor Name</b>	County of Monroe	<b>Address Line1</b>	39 West Main Street
<b>Type of Procurement</b>	Other Professional Services	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	ROCHESTER
<b>Award Date</b>	1/1/2023	<b>State</b>	NY
<b>End Date</b>	12/31/2023	<b>Postal Code</b>	14614
<b>Fair Market Value</b>	\$474,000.00	<b>Plus 4</b>	
<b>Amount</b>	\$474,000.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$474,000.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Administrative support and facilities

<b>4. Vendor Name</b>	Genesee Country Village and Museum	<b>Address Line1</b>	1410 Flint Hill Road
<b>Type of Procurement</b>	Other	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	MUMFORD
<b>Award Date</b>	9/30/2023	<b>State</b>	NY
<b>End Date</b>	10/2/2023	<b>Postal Code</b>	14511
<b>Fair Market Value</b>	\$5,000.00	<b>Plus 4</b>	
<b>Amount</b>	\$5,000.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$5,000.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Vendor booth space during agriculture fair highlighting small businesses

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<b>5. Vendor Name</b>	Greater Rochester Enterprise	<b>Address Line1</b>	10 Chestnut St
<b>Type of Procurement</b>	Other	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	ROCHESTER
<b>Award Date</b>	1/1/2023	<b>State</b>	NY
<b>End Date</b>	12/31/2023	<b>Postal Code</b>	14614
<b>Fair Market Value</b>	\$50,000.00	<b>Plus 4</b>	
<b>Amount</b>	\$50,000.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$50,000.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Economic Development Partnership Marketing

<b>6. Vendor Name</b>	Greater Rochester Enterprise	<b>Address Line1</b>	10 Chestnut St
<b>Type of Procurement</b>	Other	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	ROCHESTER
<b>Award Date</b>	10/1/2023	<b>State</b>	NY
<b>End Date</b>	12/31/2024	<b>Postal Code</b>	14614
<b>Fair Market Value</b>	\$50,000.00	<b>Plus 4</b>	
<b>Amount</b>	\$50,000.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$50,000.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Support services for Monroe County small and startup businesses



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<b>7. Vendor Name</b>	Greater Rochester Visitors Association	<b>Address Line1</b>	45 East Avenue
<b>Type of Procurement</b>	Other	<b>Address Line2</b>	
<b>Award Process</b>	Non Contract Procurement/Purchase Order	<b>City</b>	ROCHESTER
<b>Award Date</b>		<b>State</b>	NY
<b>End Date</b>		<b>Postal Code</b>	14604
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>		<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$112,500.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Event and tourism marketing services

<b>8. Vendor Name</b>	Harris Beach	<b>Address Line1</b>	99 Garnsey Rd
<b>Type of Procurement</b>	Legal Services	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Competitive Bid	<b>City</b>	PITTSFORD
<b>Award Date</b>	1/1/2023	<b>State</b>	NY
<b>End Date</b>	12/31/2023	<b>Postal Code</b>	14534
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>	\$0.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$91,635.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Legal Services

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<b>9. Vendor Name</b>	Ibero American Action League, Inc.	<b>Address Line1</b>	124 Evergreen St
<b>Type of Procurement</b>	Other	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	ROCHESTER
<b>Award Date</b>	1/1/2023	<b>State</b>	NY
<b>End Date</b>	12/31/2023	<b>Postal Code</b>	14605
<b>Fair Market Value</b>	\$262,500.00	<b>Plus 4</b>	
<b>Amount</b>	\$262,500.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$262,500.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Workforce development program services

<b>10. Vendor Name</b>	Invinity Inc.	<b>Address Line1</b>	106 Desptch Drive #2
<b>Type of Procurement</b>	Other	<b>Address Line2</b>	
<b>Award Process</b>	Non Contract Procurement/Purchase Order	<b>City</b>	EAST ROCHESTER
<b>Award Date</b>		<b>State</b>	NY
<b>End Date</b>		<b>Postal Code</b>	14445
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>		<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$5,367.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Office furniture

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<b>11. Vendor Name</b>	Jay Advertising	<b>Address Line1</b>	170 Linden Oaks
<b>Type of Procurement</b>	Other	<b>Address Line2</b>	
<b>Award Process</b>	Non Contract Procurement/Purchase Order	<b>City</b>	ROCHESTER
<b>Award Date</b>		<b>State</b>	NY
<b>End Date</b>		<b>Postal Code</b>	14625
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>		<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$100,000.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Advertising Campaign for Union Trades

<b>12. Vendor Name</b>	Lionheart Solutions	<b>Address Line1</b>	PO Box 374
<b>Type of Procurement</b>	Other Professional Services	<b>Address Line2</b>	
<b>Award Process</b>	Non Contract Procurement/Purchase Order	<b>City</b>	BRANTINGHAM
<b>Award Date</b>		<b>State</b>	NY
<b>End Date</b>		<b>Postal Code</b>	13312
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>		<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$99,547.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Procurement Counseling for MFL APEX clients

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<b>13. Vendor Name</b>	Loewke Brill Consulting Group	<b>Address Line1</b>	491 Elmgrove Rd. Suite 2
<b>Type of Procurement</b>	Other	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Competitive Bid	<b>City</b>	ROCHESTER
<b>Award Date</b>	1/1/2023	<b>State</b>	NY
<b>End Date</b>	12/31/2023	<b>Postal Code</b>	14606
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>	\$77,000.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$77,000.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Local Labor Compliance Monitoring

<b>14. Vendor Name</b>	Mengel Metzger Barr & Co. LLP	<b>Address Line1</b>	100 Chestnut St., Suite 1200
<b>Type of Procurement</b>	Financial Services	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Competitive Bid	<b>City</b>	ROCHESTER
<b>Award Date</b>	12/7/2023	<b>State</b>	NY
<b>End Date</b>	12/31/2023	<b>Postal Code</b>	14604
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>	\$12,150.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$11,850.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Financial Audit

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<b>15. Vendor Name</b>	Midland Appraisal Associates, Inc.	<b>Address Line1</b>	349 W Commercial St. #2290
<b>Type of Procurement</b>	Other	<b>Address Line2</b>	
<b>Award Process</b>	Non Contract Procurement/Purchase Order	<b>City</b>	EAST ROCHESTER
<b>Award Date</b>		<b>State</b>	NY
<b>End Date</b>		<b>Postal Code</b>	14445
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>		<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$5,100.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Land approraisal services

<b>16. Vendor Name</b>	Monroe Community College	<b>Address Line1</b>	100 East Henrietta Rd
<b>Type of Procurement</b>	Other Professional Services	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Competitive Bid	<b>City</b>	ROCHESTER
<b>Award Date</b>	10/1/2021	<b>State</b>	NY
<b>End Date</b>	9/30/2024	<b>Postal Code</b>	14623
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>	\$1,500,000.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$391,593.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Assistance in managing and organizing the mpower workforce development program

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<b>17. Vendor Name</b>	Monroe Community College	<b>Address Line1</b>	1000 East Henrietta Rd
<b>Type of Procurement</b>	Other Professional Services	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	ROCHESTER
<b>Award Date</b>	1/1/2023	<b>State</b>	NY
<b>End Date</b>	12/31/2023	<b>Postal Code</b>	14623
<b>Fair Market Value</b>	\$500,000.00	<b>Plus 4</b>	
<b>Amount</b>	\$500,000.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$114,329.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Optics workforce development program

<b>18. Vendor Name</b>	The Bonadio Group	<b>Address Line1</b>	171 Sully's Trail
<b>Type of Procurement</b>	Financial Services	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Competitive Bid	<b>City</b>	PITTSFORD
<b>Award Date</b>	1/1/2023	<b>State</b>	NY
<b>End Date</b>	12/31/2023	<b>Postal Code</b>	14534
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>	\$55,860.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$55,860.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Financial Services Management

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<b>19. Vendor Name</b>	The Bonadio Group	<b>Address Line1</b>	171 Sullys Trail, Suite 201
<b>Type of Procurement</b>	Other Professional Services	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Competitive Bid	<b>City</b>	PITTSFORD
<b>Award Date</b>	1/1/2023	<b>State</b>	NY
<b>End Date</b>	12/31/2023	<b>Postal Code</b>	14534
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>	\$28,000.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$28,000.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Verified Exemptions

**Additional Comments**