



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, 2020. 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, 2020:

<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: 12/31/2020

Run Date: 03/31/2021

Status: CERTIFIED

Certified Date : 03/31/2021

Financial Documents

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

URL (If Applicable)	Attachments
https://monroecountybusiness.org/comida/reports/	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?	Yes

URL (If Applicable)	Attachments
https://monroecountybusiness.org/comida/reports/	Attachment Included

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/comida/reports/	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: 12/31/2020

Run Date : 03/31/2021

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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: 12/31/2020

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Procurement Information:

Question	Response	URL (If Applicable)
1. Does the Authority have procurement guidelines?	Yes	https://monroecountybusiness.org/comida/resources/
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	

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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	\$13,512.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Website maintenance and marketing materials

2. Vendor Name	Center for Governmental Research	Address Line1	1 South Washington Street, Suite 400
Type of Procurement	Consulting Services	Address Line2	
Award Process	Authority Contract - Non-Competitive Bid	City	ROCHESTER
Award Date	6/16/2020	State	NY
End Date	9/30/2020	Postal Code	14614
Fair Market Value		Plus 4	
Amount	\$20,000.00	Province/Region	
Amount Expended For Fiscal Year	\$20,000.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Monroe County Economic Development Review and Analysis

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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	1/1/2019	State	NY
End Date	12/31/2020	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.

4. Vendor Name	Greater Rochester Enterprise	Address Line1	100 Chestnut Street
Type of Procurement	Other	Address Line2	
Award Process	Authority Contract - Non-Competitive Bid	City	ROCHESTER
Award Date	1/1/2020	State	NY
End Date	12/31/2020	Postal Code	14614
Fair Market Value	\$50,000.00	Plus 4	
Amount	\$50,000.00	Province/Region	
Amount Expended For Fiscal Year	\$50,000.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Economic Development Partnership Marketing

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5. Vendor Name	Harris Beach, LLP	Address Line1	99 Garnsey Road
Type of Procurement	Legal Services	Address Line2	
Award Process	Non Contract Procurement/Purchase Order	City	PITTSFORD
Award Date		State	NY
End Date		Postal Code	14534
Fair Market Value		Plus 4	
Amount		Province/Region	
Amount Expended For Fiscal Year	\$34,153.77	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Legal Services Contract calls for billing at standard billing rates.

6. Vendor Name	Ingenuity Partners	Address Line1	32 Farm Field Lane
Type of Procurement	Other Professional Services	Address Line2	
Award Process	Authority Contract - Non-Competitive Bid	City	PITTSFORD
Award Date	9/1/2018	State	NY
End Date	12/31/2020	Postal Code	14534
Fair Market Value	\$175,000.00	Plus 4	
Amount	\$175,000.00	Province/Region	
Amount Expended For Fiscal Year	\$102,143.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Organize and Manage The Entrepreneurs Network Program and Classes as well as the Women Investor Accelerator Event

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7. Vendor Name	Loewke & Brill Consulting Group	Address Line1	491 Elmgrove Road
Type of Procurement	Other	Address Line2	Suite #2
Award Process	Authority Contract - Competitive Bid	City	ROCHESTER
Award Date	11/1/2016	State	NY
End Date	10/31/2021	Postal Code	14606
Fair Market Value		Plus 4	
Amount	\$82,400.00	Province/Region	
Amount Expended For Fiscal Year	\$82,399.92	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Local Labor Compliance Monitoring

8. 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	11/19/2019	State	NY
End Date	12/31/2020	Postal Code	14604
Fair Market Value		Plus 4	
Amount	\$11,250.00	Province/Region	
Amount Expended For Fiscal Year	\$11,250.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Financial Audit

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9. Vendor Name	Monroe Community college	Address Line1	1000 East Henrietta Road
Type of Procurement	Other Professional Services	Address Line2	
Award Process	Authority Contract - Competitive Bid	City	ROCHESTER
Award Date	10/1/2018	State	NY
End Date	10/1/2021	Postal Code	14623
Fair Market Value		Plus 4	
Amount	\$1,469,409.00	Province/Region	
Amount Expended For Fiscal Year	\$781,223.22	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Assistance in managing and organizing the LadderzUp/MPower program

10. Vendor Name	Monroe County Industrial Development Corporation	Address Line1	50 West Main Street, Suite 1150
Type of Procurement	Other Professional Services	Address Line2	
Award Process	Authority Contract - Non-Competitive Bid	City	ROCHESTER
Award Date	4/9/2020	State	NY
End Date		Postal Code	14614
Fair Market Value		Plus 4	
Amount	\$1,000,000.00	Province/Region	
Amount Expended For Fiscal Year	\$1,000,000.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Administer the Emergency Small Business Loan Fund

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11. Vendor Name	The Bonadio Group	Address Line1	171 Sullys Trail, Suite 201
Type of Procurement	Financial Services	Address Line2	
Award Process	Authority Contract - Competitive Bid	City	PITTSFORD
Award Date	6/22/2018	State	NY
End Date	12/31/2020	Postal Code	14534
Fair Market Value		Plus 4	
Amount	\$51,960.00	Province/Region	
Amount Expended For Fiscal Year	\$49,178.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Financial Services Management

12. Vendor Name	The Bonadio Group	Address Line1	171 Sully's Trail
Type of Procurement	Other Professional Services	Address Line2	
Award Process	Authority Contract - Competitive Bid	City	PITTSFORD
Award Date	1/1/2020	State	NY
End Date	12/31/2020	Postal Code	14534
Fair Market Value		Plus 4	
Amount	\$0.00	Province/Region	
Amount Expended For Fiscal Year	\$14,805.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Verified Exemptions Contract calls for billing at standard billing rates.

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13. Vendor Name	The Shore Foundation	Address Line1	52 Marway Circle
Type of Procurement	Technology - Hardware	Address Line2	
Award Process	Authority Contract - Non-Competitive Bid	City	ROCHESTER
Award Date	10/20/2020	State	NY
End Date	12/31/2020	Postal Code	14624
Fair Market Value		Plus 4	
Amount	\$20,412.00	Province/Region	
Amount Expended For Fiscal Year	\$20,412.00	Country	United States
Explain why the Fair Market Value is Less than the Amount		Procurement Description	Computer carts

Additional Comments