



## **Policy No. 12**

### **ECONOMIC DEVELOPMENT CORPORATION DISCRETIONARY FUND POLICY**

- 1) **APPLICABILITY AND PURPOSE** – This Discretionary Funds Policy (the “policy”) of EDC Warren County (EDC) shall apply to every member of the Board of EDC and all directors, officers, and employees thereof. The purpose of this Policy is to regulate the expenditure and use of EDC funds. This Policy is adopted in accordance with and pursuant to the Public Authorities Accountability Act of 2005, specifically Section 2824 of the Public Authorities Act and Opinion No. 2007-F4 of the Office of the Attorney General.
- 2) **USE OF DISCRETIONARY FUNDS** – The expenditure of EDC funds must relate to an enumerated power, duty or purpose of the EDC. Therefore, the use of discretionary funds shall be limited to expenditures that benefit the EDC in advancing its mission and public purposes. Discretionary funds shall not be used in a manner that primarily benefits the individual board member, officer or employee.
- 3) **PRIOR APPROVAL** – All expenditures of discretionary funds shall be approved by the Board of Directors prior to expenditure and fall within the current budget allocations. The Board of Directors shall review the proposed use of funds and reasonably determine whether such use (i) primarily benefits the Agency as opposed to an individual board member, officer or employee and (ii) advances the mission and public purpose of the EDC. Scrutiny of all expenses will be guided by judgment relating to the relevance of such costs and the benefits which may accrue from such activities.
- 4) **APPROPRIATE EXPENDITURE GUIDANCE**
  - a. **Membership Dues** – Membership dues paid by the EDC to belong to a professional peer organization is permissible use of EDC funds. However, individual membership costs for board members, officers and employees to belong to a professional, social or fraternal organization whereby the membership is of and the primary benefit is to, the individual rather than the EDC, should not be an EDC expenditures.
  - b. **Charitable Contributions & Sponsorships** – The appropriateness of such sponsorship or charitable contribution will depend on whether it relates to the powers, duty and purposes of the EDC, and

whether such expenditure will advance the EDC's mission and public purpose.

- c. Food & Beverages – With the exception of food and beverages purchases during business travel as provided herein, expenditures of food and beverages for the personal consumption of board members, officers and employees should not be considered an appropriate use of EDC discretionary funds. Provided, however, expenditures for food beverages purchased for or during the conduct of EDC business with persons that do business with the EDC may be an appropriate expenditure of EDC discretionary funds, provided that the expense is reasonable in light of the circumstances surrounding the EDC activity and is pre-approved as set forth herein.
- d. Professional Training, Certification and Licensing – Paying the costs to attend training to maintain certifications or licenses or to attend professional conferences may be an appropriate expenditure of EDC discretionary funds.
- e. Marketing – Expenses incurred in the course of marketing our area to prospects and relation with existing industries and businesses and supporting partners in the furtherance of our mission are an appropriate expenditure of EDC discretionary funds.

Re-Affirmed March 20, 2024

## **Policy 13**

### **EDC of Warren County**

#### **RECORDS RETENTION AND DESTRUCTION OF DOCUMENTS POLICY**

No Officer, Director, Employee(s), Agent or Volunteer of EDC of WARREN COUNTY shall knowingly destroy a document with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any government department or agency or in relation to or contemplation of any such matter or case. All Employees, Officers, Directors, Agents or Volunteers responsible for maintaining EDC OF WARREN COUNTY'S records shall comply with record retention guidelines established by the CEO of EDC OF WARREN COUNTY (or his/her designee) for the maintenance, storage and destruction of the EDC OF WARREN COUNTY's documents and records in accordance with applicable law.

EDC OF WARREN COUNTY shall follow the NYS Policy for Records

Retention.

Adopted March 18, 2014

Re-Affirmed March 20, 2024



## **Policy No. 14**

### **EDC Warren County Capitalization Policy**

This accounting policy establishes the minimum cost (capitalization amount) that shall be used to determine the capital assets that are to be recorded in EDC's annual financial statements.

Definition: Capital Asset – A capital asset is defined as a unit of tangible property that: (1) has an economic useful life of more than 12 months; and (2) was acquired or produced for a cost of more than \$2,500, including acquisition and installation costs on the same invoice. Capital assets must be capitalized and depreciated for financial statement purposes.

Capitalization thresholds – EDC establishes \$2,500 as the threshold amount for minimum capitalization of tangible property. Any items costing below this amount will be expensed in EDC's annual financial statements.

Capitalization method and procedure – All capital assets are recorded at historical cost as of the date acquired. Tangible assets costing below the aforementioned threshold amount are recorded as an expense in EDC's annual financial statements. Invoices substantiating the acquisition cost of each unit of property shall be retained for a minimum of five years.

All capital assets acquired will be purchased in compliance with EDC's Procurement Policy.

*Adopted March 2014*

*Re-Affirmed March 20, 2024*



### Introduction

EDC Warren County (EDC) is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of EDC Warren County's commitment to a discrimination-free work environment. Sexual harassment is against the law<sup>1</sup> and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with EDC Warren County. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

### Policy:

1. EDC's policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with EDC. In the remainder of this document, the term "employees" refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. EDC will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of EDC who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees<sup>2</sup> working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or EDC Board Member. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.
4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject EDC to liability for harm to targets of sexual harassment. Harassers may also be individually subject

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<sup>1</sup> While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity and criminal history.

<sup>2</sup> A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, "gig" workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.

to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

5. EDC will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. EDC will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.
6. All employees are encouraged to report any harassment or behaviors that violate this policy. EDC will provide all employees a complaint form for employees to report harassment and file complaints.
7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the EDC President or Board Chairperson.
8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

### **What Is “Sexual Harassment”?**

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual’s sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual’s employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual’s sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks

made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called "quid pro quo" harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

### **Examples of sexual harassment**

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
  - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body or poking another employee's body;
  - Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
  - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments;
  - Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
  - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as:
  - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
  - Sabotaging an individual's work;
  - Bullying, yelling, name-calling.

## **Who can be a target of sexual harassment?**

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

## **Where can sexual harassment occur?**

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

## **Retaliation**

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

## **Reporting Sexual Harassment**

**Preventing sexual harassment is everyone's responsibility.** EDC cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or EDC Board Chairperson. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or *EDC President or Board Chairperson*.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

## **Supervisory Responsibilities**

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to EDC President or Board Chairperson.

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

## **Complaint and Investigation of Sexual Harassment**

**All** complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. EDC will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, EDC President or Board Chairperson will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
  - A list of all documents reviewed, along with a detailed summary of relevant documents;
  - A list of names of those interviewed, along with a detailed summary of their statements;
  - A timeline of events;
  - A summary of prior relevant incidents, reported or unreported; and
  - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

## **Legal Protections And External Remedies**

Sexual harassment is not only prohibited by EDC but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at EDC, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

### **State Human Rights Law (HRL)**

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to EDC does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: [www.dhr.ny.gov](http://www.dhr.ny.gov).

Contact DHR at (888) 392-3644 or visit [dhr.ny.gov/complaint](http://dhr.ny.gov/complaint) for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

## **Civil Rights Act of 1964**

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a “Charge of Discrimination.” The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at [www.eeoc.gov](http://www.eeoc.gov) or via email at [info@eeoc.gov](mailto:info@eeoc.gov).

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

## **Local Protections**

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit [www.nyc.gov/html/cchr/html/home/home.shtml](http://www.nyc.gov/html/cchr/html/home/home.shtml).

## **Contact the Local Police Department**

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

***Adopted by the EDC Board of Directors – September 17, 2019***

**Re-Affirmed March 20, 2024**



**Policy No. 16**  
**EDC WARREN COUNTY**  
**Assessment of the Effectiveness of Internal Financial Controls Policy**

**BACKGROUND:**

Section 2800(1) (a) (9) and Section 2800(2) (a) (8) of Public Authorities Law and pursuant to NYS Public Authority Office recommended practice require all public authorities to complete an annual assessment of the effectiveness of their internal control structures and procedures.

**1. INTENT:**

The purpose of the EDC Warren County (EDC) system of internal control shall be to:

- a) Promote effective and efficient operations so as to help the EDC in carrying out its mission.
- b) Provide reasonable assurance that the EDC's assets are safeguarded against inappropriate or unauthorized use.
- c) Promote the accuracy and reliability of accounting data and financial reporting to ensure that transactions are executed in accordance with the EDC Board's authorization and that they are recorded properly in accounting records.
- d) Encourage adherence to the EDC Board's policies and procedures for conducting programs and operations.
- e) Ensure compliance with applicable laws and regulations.

This system of internal control includes performing an annual assessment to identify potential weaknesses in policies or procedures and to implement corrective actions.

This assessment shall identify significant weaknesses in controls, recognize emerging or inherent risks, and enable early detection of existing or potential problems. If an internal control system is working effectively, the EDC Board will have a reasonable indication of the reliability of its operating practices and the accuracy of the information it uses to measure its activities and performance. Any deficiencies identified as a result of the assessment shall be addressed by the EDC Board.

**3. EDC'S INTERNAL CONTROLS ASSESSMENT PLAN:**

**A. Define the EDC's Primary Functions:**

1. Annually review the mission of the EDC and verify that its primary operating responsibilities, operations and functions will help fulfill its mission.
2. Annually evaluate the EDC's written mission statement to ensure that it clearly defines the EDC's purpose.

3. Define the EDC's objectives and ensure they are understood by EDC staff.
4. Review policies, procedures and guidelines to ensure that they guide EDC staff in the operations of the EDC and provide methods and procedures to assess the effectiveness of those functions.

**B. Determine Risks:**

1. Assess the internal and external risk exposure and associated vulnerability of each function of the EDC and assign a corresponding risk level (i.e., high, medium, or low).
2. If a risk is identified, the EDC Board shall determine how to best handle it by evaluating its significance, likelihood, and because
3. Based on the assigned risk levels, the EDC Board shall determine how frequently it will review the controls in place for each function.

**C. Review Existing Internal Control Systems in Place:**

1. The EDC Board and staff shall annually review and examine the policies and practices in place to ensure that those policies and practices are effective in addressing the risks that are relevant to the operation.

**D. Assess the Extent to Which the Internal Control System is Effective:**

1. The assessment of internal controls should be a structured and monitored process to identify and to report any weaknesses of the internal control structure to the EDC Board.
2. This process should determine if the existing control structure and procedures are adequate, to mitigate risk, minimize ineffectiveness and deter opportunities that could lead to the misappropriation of assets.
3. The assessment should provide the EDC Board with information as to whether the EDC's policies and operating practices were understood and were executed properly, and whether they are adequate to protect the organization from waste, abuse, misconduct, or inefficiency.
4. This assessment shall be completed through a combination of inquiry and observation, a review of documents and records and by replicating transactions to test the sufficiency of the control system.

**E. Take Corrective Action:**

1. When a weakness is identified, a corrective action plan should be developed, adopted by the EDC Board and then monitored by the EDC Board to ensure that the weakness is addressed.

**4. INTERNAL CONTROL CERTIFICATION:**

**A. Section 2800(2) (a) (8) of the Public Authorities Law:**

1. To satisfy the requirement of Section 2800(2) (a) (8) of Public Authorities Law, the EDC shall incorporate, either within its annual report or as a separate document, a statement explaining that the authority has conducted a formal, documented process to assess the effectiveness of its internal control structure and procedures, and indicate whether or not the internal controls are adequate.
2. This statement should eventually be posted to the EDC's website.
3. The statement shall state the following or equivalent:

*The EDC Board of Directors will document and assess the EDC Warren County Internal Financial Control System for EDC's calendar year ending December 31, of each year and shall undertake determination as part of annual reporting requirements to NYS Authority Budget Office as to*

*adequacy of the Corporation's internal controls- (i.e. adequate. No deficiencies or note deficiencies/with recommendations for corrective action.*

4. The EDC shall retain documentation to support the assessment of its internal controls.
5. If the EDC finds any deficiencies with the internal controls over its functions or operations, additional documentation should be maintained to demonstrate that the EDC has adopted corrective action plans to address these weaknesses.
6. This documentation should be made available upon request to the EDC's independent auditor or to ABO compliance review staff.

**B. Public Authorities Reporting Information System (PARIS):**

1. As part of the PARIS Annual Report tab, the EDC will be required to indicate whether or not it has prepared this assessment and will provide the URL link to the statement, if available.

*New Policy Adopted No.16 March 20, 2020  
Re-Affirmed March 20, 2024*

## PUBLIC ACCESS TO RECORDS

### **Subject matter list**

of records held by local government, required under Freedom of Information Law:

**RETENTION:** 6 months after superseded

### **Listing of officers or employees**

of local government required by Freedom of Information Law:

**RETENTION:** 6 months after superseded

### **Register or list**

of applicants seeking access to public records:

**RETENTION:** 6 months

### **Freedom of Information records request file**

a Request for access to public records, when request is granted:

**RETENTION:** 6 months

b Request for access to public records, when request is denied, including statement of denial, appeal records, documentation of review and decision:

**RETENTION:** 6 months after final determination

c Certificate that record does not exist or cannot be found:

**RETENTION:** 6 months

## Office Administration

### PROCEDURES

**Manual of Procedures or policies and standards** affecting local government operations, critical functions or issues of public visibility or concern:

**RETENTION:** PERMANENT

Involving **routine day-to-day procedures**, policies and standards pertaining to internal administration of a local government:

**RETENTION:** 6 years after superseded

**Correspondence and supporting documentation** maintained in Subject file, except correspondence that is part of a case file or other record series listed elsewhere on this Schedule.

a. Documenting significant policy or decision making or significant events, or dealing with legal precedents or significant legal issues:

**RETENTION:** PERMANENT

b. Containing routine legal, fiscal or administrative information:

**RETENTION:** 6 Years

c. Of no fiscal, legal or administrative value (including letters of transmittal, invitations and cover letters):

**RETENTION:** ZERO (0) after no longer needed

**Internal information record**, including but not limited to calendars of appointments, office and travel schedule(s), memoranda and routing slips, routine internal reports, reviews and plans, used solely to disseminate information or for similar administrative purposes:

**RETENTION:** ZERO (0) after no longer needed

**Duplicate copy of record**, created for administrative convenience, except where retention is specific elsewhere in this Schedule:

**RETENTION:** ZERO (0) after no longer needed

**Log or schedule** used for internal administrative purposes only:

**RETENTION:** ZERO (0) after no longer needed

**Mailing list** used for billing, events or other administrative purposes:

**RETENTION:** ZERO (0) after no longer needed

**List, index or summary** used for internal administrative convenience or for informational purposes:

**RETENTION:** 0 after obsolete

**Working document**, such as draft, worksheet or posting record except worksheets containing fiscal information:

**RETENTION:** ZERO (0) after no longer needed

Postal records, including returned registered or certified mail card or receipt and insurance receipt: **RETENTION:** 1 year

## **PERSONNEL**

### **Personnel records of local government employees**

(includes volunteers, interns, trustees, and board members)

a Master summary record from personnel case file, including but not limited to age, dates of employment, job titles and civil service status:

**RETENTION:** PERMANENT

b Personnel case file materials, except summary information record and teachers' records, and including but not limited to application for employment, resume, results of criminal background check, report of personnel change, evaluation, civil service examination results, notice of resignation or termination, and correspondence:

**RETENTION:** 6 years after termination of employment or appointment

c Personnel case file materials for teachers, except summary information record, and including but not limited to application for employment, resume, results of criminal background check, report of personnel change, evaluation, civil service examination results, notice of resignation or termination, observation and site visit records (as part of the annual professional performance review (APPR)), and correspondence:

**RETENTION:** 7 years after termination of employment

d Contract worker background check records for those working in local government facilities, including checks of criminal history backgrounds, driver's licenses, employment, and references:

**RETENTION:** 6 years after contract or worker is terminated, whichever is sooner

e Employment eligibility verification records (I-9 form):

**RETENTION:** 3 years from the date of the hire or 1 year after termination of employment, whichever is later

## **INFORMATION TECHNOLOGY**

### **Data processing policies,**

records of data processing policies including those covering access and security, systems development, data retention and disposition, and data ownership:

**RETENTION:** 3 years after policy is withdrawn, revised, updated, or superseded

### **Information technology subject files, correspondence, memoranda, reports, publications, and related records**

used to support the administration of information technology services. This item does not include local government information technology plans, long-range or strategic plans, IT policies, records that document fiscal transactions, and any records covered by other items in this schedule:

**RETENTION:** 0 after superseded or obsolete

### **Information technology and data processing services plans,**

local government IT plans, data processing services plans, strategic plans, and related records used to plan for information systems development, technology acquisitions, data processing services provision, or related areas

a Master copy of plan and essential background documentation:

**RETENTION:** Retain for 3 planning cycles after the plan is completed, superseded, or revised

b Copies, drafts, and routine material:

**RETENTION:** 0 after no longer needed

## **SYSTEMS AND APPLICATION DEVELOPMENT**

### **Application development project files,**

records created and used in the development, redesign, or modification of an automated system or application including project management records, status reports, draft system or subsystem specifications, draft user requirements and specifications, and memoranda and correspondence.

**RETENTION:** 3 years after completion of project

### **Information systems specifications,**

user and operational documentation describing how an application system operates from a functional user and data processing point of view including records documenting data entry, manipulation, output and retrieval (often called "system documentation records"), records necessary for using the system, including user guides, system or sub-system definitions, system

flowcharts, program descriptions and documentation (or other metadata), job control or workflow records, system specifications, and input and output specifications.

**RETENTION:** 3 years after discontinuance of system, but not before system data is destroyed or transferred to new operating environment

**Data documentation,**

records generally created during development or modification and necessary to access, retrieve, manipulate and interpret data in an automated system including data element dictionary, file layout, code book or table, and other records that explain the meaning, purpose, structure, logical relationships, and origin of the data elements (sometimes known as metadata):

**RETENTION:** 3 years after discontinuance of system or application but not before system's or application's data is destroyed or transferred to a new structure or format

## **INFORMATION TECHNOLOGY SUPPORT**

**Site/equipment support files,**

records documenting support services provided to specific data processing equipment or installations including site visit reports, program and equipment service reports, service histories, and correspondence and memoranda

a Site visit reports, problem and equipment service reports, and routine correspondence and memoranda:

**RETENTION:** 3 years after creation

b Service histories and other summary records:

**RETENTION:** 0 after the related equipment is no longer in use

## **Meetings**

Official minutes of governing body or board, commission or committee thereof, including all records accepted as part of minutes:

**RETENTION:** Permanent

**Meeting files of governing body or board or agency, commission or committee thereof,** including agendas, background materials and other records used at meetings

NOTE: Agendas may have continuing administrative value and may be useful for accessing information in unindexed minutes and for indexing those minutes. Other records prepared for or used at meetings may have administrative or historical value for documenting issues discussed at the meetings and referenced in the minutes.

a Records not accepted as part of the minutes, including agendas, background materials and other records used at meetings:

**RETENTION:** 1 year

b Temporary drafts or personal notes that were not circulated, reviewed, or used to make decisions or complete transactions:

**RETENTION:** 0 after no longer needed

**Minutes and meeting files of non-governing bodies,**

including internal staff committees or teams, inter-agency teams, or entities not covered by Public Officers Law Article 7 (Open Meetings Law), documenting proceedings of meetings, including minutes, agendas, background materials, recordings, and other records

a Documenting significant policy or decision making or significant events, or dealing with legal precedents or significant legal issues:

**RETENTION:** PERMANENT

b Containing routine legal, fiscal or administrative information:

**RETENTION:** 6 years

c Of no fiscal, legal or administrative value:

**RETENTION:** 0 after no longer needed

**External group meeting files,**

including minutes, agendas, background materials, studies and reports, and other records used by an employee acting in an official capacity with associations, organizations, or other groups that are not part of the local government:

**RETENTION:** 0 after no longer needed

**Recording of voice conversations,**

including audio and video recordings, stenotype or stenographer's notebook and also including verbatim minutes used to produce official minutes and hearing proceedings, report, or other record

a Recording of public or other meeting of governing body or board, committee or commission thereof:

**RETENTION:** 4 months after transcription or minutes are created

b Other recordings:

**RETENTION:** 0 after no longer needed

## **General Accounting and Miscellaneous**

**General ledger**

showing summary receipts and disbursements from all funds and accounts:

**RETENTION:** 6 years after last entry

## **Payroll / Benefits**

### **Payroll,**

including information on gross and net pay, base pay, taxes, and other deductions  
a Year-end payroll, including detailed information necessary for salary verification for retirement and social security purposes:

**RETENTION:** 55 years

### **Payroll, contributions, or related report**

covering all employees or an individual employee, and not covered by specific item in this section

a When needed for audit or other fiscal purposes:

**RETENTION:** 6 years

b When not needed for audit or other fiscal purposes:

**RETENTION:** 0 after no longer needed

### **Payroll distribution breakdown record**

used to distribute or classify labor costs:

**RETENTION:** 6 years

### **Summary record of employee's payroll changes:**

**RETENTION:** 6 years after termination of employment

### **Employee's time records:**

**RETENTION:** 6 years

### **Record of employee absences or accruals**

NOTE: This item does not apply to an employee's time cards or sheets.

**Employee request for and/or authorization given to employee to use or donate sick, vacation, personal or other leave, or to work overtime:**

**RETENTION:** 6 years

### **Record of assignments, attachments, and garnishments of employee's salary,**

including pension loan paybacks and time buybacks

a When employment was terminated prior to satisfaction:

**RETENTION:** 6 years after termination of employment

b When satisfied, cancelled, or withdrawn:

**RETENTION:** 5 years after satisfaction or withdrawal

### **Employee's voluntary payroll deduction request form,**

including but not limited to deferred compensation or health saving account requests:

**RETENTION:** 5 years after authorization expires

### **Schedule or other notification from issuing bank**

showing savings bond purchased for employee:

**RETENTION:** 5 years after latest bond issue

### **Employee's personal earnings record**

used to prove end-of-year total earnings, retirement or other deductions and taxes withheld:

**RETENTION:** 6 years

### **Employee's declaration of intention to accept or reject Social Security:**

**RETENTION:** 10 years after employee dies or reaches age 75, whichever is shorter

**Quarterly or other periodic report of wages paid**

prepared for Social Security, and report of any adjustments or corrections:

**RETENTION:** 6 years after year in which wages were reported

**Copy of federal determination of error in wage reports**

**RETENTION:** 6 years after determination received

**Employer's copy of federal tax returns,**

including annual and quarterly returns, continuation sheets, notices of tax return due, or equivalent forms:

**RETENTION:** 4 years after tax paid

**Employer's copy of U.S. Internal Revenue Service tax forms,**

including but not limited to U.S. Information Returns, Withholding Tax Statement (Form W-2), Transmittal of Wages and Tax Statements (Form W-3), Request for Taxpayer Identification Number (TIN) and Certification (Form W-9), or equivalent forms:

**RETENTION:** 5 years

**Employee's Withholding Exemption Certificate (Form W-4),**

or equivalent form:

**RETENTION:** 4 years after a superseding certificate is filed or employment is terminated

**Employer's copy of New York State income tax records**

relating to employees:

**RETENTION:** 4 years after tax was paid

**Accounting and financial reporting for post-employment benefits other than pensions (OPEB)**

a Final reports:

**RETENTION:** 6 years

NOTE: Local governments may wish to retain these records longer for retirement documentation purposes.

b All other records, including drafts and working papers:

**RETENTION:** 6 years

**Direct deposit records,**

covering direct deposit of employee's salary, including but not limited to application to begin or terminate direct deposit, and transaction log or similar reports:

**RETENTION:** 5 years after authorization expires

**BENEFITS**

**Employee benefit records**

including health, life, and disability insurance and retirement for employee with or without dependent survivor (including retiree, volunteer, or intern)

a Initial application and any subsequent updates and related records:

**RETENTION:** 6 years after termination of employee's, dependent survivor's, or beneficiary's coverage, whichever is later

b Beneficiary designation or dependent enrollment records:

**RETENTION:** 6 years after superseded

c Claim for benefits (copy, where original is submitted directly by employee):

**RETENTION:** 1 year

d Insurance coverage reports, investment statements, and account balances:

**RETENTION:** 6 years

e Declination statement filed by employee, including copy of written notification of options provided employee by local government:

**RETENTION:** 6 years after separation from service

f Health insurance buy-out program records, including approval documentation, annual proof of alternate health insurance coverage, and annual waiver forms:

**RETENTION:** 1 year

g Consolidated Omnibus Budget Reconciliation Act (COBRA) compliance records, including but not limited to correspondence, employee notice of qualifying event, records documenting continuation or termination of coverage, and copy of employer notices:

**RETENTION:** 6 years

#### **Unemployment insurance records**

a Claim filed by employee, when claim is approved:

**RETENTION:** 6 years after final payment

b Claim filed by employee, when claim is disqualified:

**RETENTION:** 3 years after filing

c Claim payment reports:

**RETENTION:** 6 years

## **PURCHASING**

### **Purchase order, purchase requisition,**

or similar record, used to obtain materials, supplies, or services:

**RETENTION:** 6 years

### **Purchasing file,**

including but not limited to bid (successful, unsuccessful), contract, specifications, requests for proposals, vouchers, bills, and related records, for purchase of materials, equipment, supplies and services not connected with capital construction:

**RETENTION:** 6 years after completion of purchase or 6 years after final payment under contract, whichever is later

### **Vendor file,**

including but not limited to list of vendors doing business with the local government, vendor evaluation forms, price lists or other information received from vendors:

**RETENTION:** 0 after obsolete

### **Invoice,**

packing slip, shipping ticket, copy of bill of lading or similar record used to verify delivery and/or receipt of materials or supplies:

**RETENTION:** 6 years

### **Invoice register,**

or similar record used to list invoices:

**RETENTION:** 6 years after last entry

### **Standing order file,**

used for purchase of materials and supplies which are received on a regular basis:

**RETENTION:** 6 years

**Chargeback records,**

showing specific fund to be charged for in-house expenditure:

**RETENTION:** 6 years

**Canceled bids file,**

including purchase requisitions, vendor solicitations, requests for proposals (RFPs), requests for quotes (RFQs), requests for information (RFIs), requests for comments (RFCs), price quotations and related records concerning bids for goods or services which were canceled without a purchase being completed:

**RETENTION:** 1 year after subsequent procurement of the same goods or services completed under a re-initiated procurement, or 1 year after decision not to purchase such goods or services

**Reports**

**Daily, weekly, monthly, quarterly, or other periodic fiscal reports,**

including but not limited to daily funds report, daily cash report, statement of monthly balances, recapitulation of disbursements, and departmental reports:

**RETENTION:** 6 years

**Annual or final fiscal reports**

a When report is not included in minutes:

**RETENTION:** PERMANENT

b When report is included in minutes:

**RETENTION:** 0 after officially recorded

## **MEMBERSHIP**

**Membership records**

a Lists of members:

**RETENTION:** PERMANENT

b Records of dues collection and receipt (if applicable):

**RETENTION:** 6 years

c Other membership records, including applications for membership, lists of prospective members and membership notices:

**RETENTION:** 0 after superseded or obsolete

**Membership records**

a Lists of members:

**RETENTION:** PERMANENT

b Records of dues collection and receipt (if applicable):

**RETENTION:** 6 years

c Other membership records, including applications for membership, lists of prospective members and membership notices:

**RETENTION:** 0 after superseded or obsolete

## TAXES

### **Federal and state tax exemption records,**

including copy of application:

**RETENTION:** PERMANENT

### **Dissolution records,**

including records of distribution of assets:

**RETENTION:** PERMANENT

### **Income tax filing and charitable reporting records**

of local development corporation

a Copies of federal income tax returns and related records:

**RETENTION:** 6 years

b Registration as a charity filed with New York State Office of Attorney General:

**RETENTION:** 6 years after no longer in effect

c Annual reports on the solicitation and collection of funds for charitable purposes, filed with New York State Office of Attorney General and Department of State:

**RETENTION:** 6 years

## **FISCAL**

Monthly or other periodic reports on financials and/or loan status

**RETENTION:** 1 year after superseded or obsolete