



**TECHNOLOGY REVIEW COMMITTEE MEETING  
AGENDA**

**March 10, 2021**

**This meeting held via Zoom due to Covid-19**

**Committee Attending:**    \_\_\_ Phil Curran            \_\_\_ Richard Zink            \_\_\_ Jerry Scott

**Others Present:**            \_\_\_ Kier Dirlam            \_\_\_ Dwight Fanton            \_\_\_ Chuck Jessup  
                             \_\_\_ Craig Clark            \_\_\_ Jonathan Dennehey  
                             \_\_\_ Brent Reynolds        \_\_\_ Debra Root  
                             \_\_\_ Carissa Knapp – County Administrator  
                             \_\_\_ Wayne Hawley        \_\_\_ Dave Pullen            \_\_\_ Chris Siracuse

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**1. CALL TO ORDER:**

a.        The meeting was called to order at \_\_\_\_\_ pm by the Chairman Curran.

**2. MINUTES:**

**On a motion by \_\_\_\_\_ and 2nd by \_\_\_\_\_ the minutes  
from February 10, 2021 are reviewed.**    \_\_\_ Approved    \_\_\_ Not Approved

**3. GENERAL TECHNICAL ISSUES**

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**4. METERING USAGE**

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**5. PREFERRED PROTOCOLS BY SOUTHERN TIER WIRELESS**

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**6. WXXI/WXXY/WNED TOWER**

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**7. RADIO EQUIPMENT ORDERING STATUS**

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**8. WORK ON THE TOWERS**

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**9. NEXT MEETING:**

a.        The next meeting will tentatively be held on April 14, 2020 at 5 PM.

**10. ADJOURNMENT:**

**a. On a motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ the meeting was adjourned at \_\_\_\_\_ PM.**



**TECHNOLOGY REVIEW COMMITTEE MEETING  
AGENDA**

**February 10, 2021**

**This meeting held via Zoom due to Covid-19**

**Attending:** Phil Curran, Richard Zink, Jerry Scott, Kier Dirlam, Chuck Jessup, Craig Clark, Carissa Knapp, Wayne Hawley, Dave Pullen, Nancy Jo Pullen, Chris Siracuse, Kat Kelly, Alex Mann, George Reusser, Matt Evans, Randy Swarthout, Jeff Jacobson, David Jacobson

**1. CALL TO ORDER:**

- a. The meeting was called to order at 5:00 pm by the Chairman Curran.

**2. MINUTES:**

**On a motion by Jerry Scott and 2nd by Craig Clark the minutes from January 13, 2021 are reviewed and approved.**

**3. GENERAL TECHNICAL ISSUES**

- Wayne Hawley reported that he has been working with Forticlient to develop another layer on the network that is going to take some work to get reports out that we can utilize for monitoring bandwidth.
- Discussed alarms on the last mile radio systems and an estimated time of repair referral method to get information out in the case of issues in the future.
- Noted working with last mile providers on Alma and Cuba due to limits on those towers.

**4. METERING USAGE**

- Wayne Hawley will provide a report on the usage from the Fortigate to the last mile providers so they can see how much they are currently using.
- Richard Zink indicated that he needs the last mile providers to let him know for the next billing cycle how much they wish to buy.

**5. PREFERRED PROTOCOLS BY SOUTHERN TIER WIRELESS**

- Wayne Hawley indicated they continue to work on configurations and there isn't anything more to report at this time.

**6. WXXI/WXXY/WNED TOWER**

- The contract was signed by Phil Curran and copies were sent to WXXI for their signature.
- This is holding up work on the tower somewhat but the weather hasn't been great either.
- Dave Pullen asked if the Angelica tower would need an additional radio added to support the WXXI connect. Wayne Hawley indicated not at this time there should be signal available already.

**7. RADIO EQUIPMENT ORDERING STATUS**

- It was asked if with the new CBRS units sales rep needs training when we get the new equipment for access points.
- Richard Zink indicated that the RFP is going out and it will require that be training will be included.

**8. WORK ON THE TOWERS**

- Matt Evans noted that David from CONXX had been supposed to reach out to follow-up on some items but that hasn't happened yet.
- 911 Would like the list of the make/model, height of equipment, if it is to be outdoors or indoors and exact frequencies so that they can have their engineers clear the equipment before we purchase and have it installed for any technical issues. They would need about 2 weeks probably to do the review. Matt Evans suggested that if there are short lists of units that are likely to be chosen from then getting this information to him ASAP would speed things up for the review.

**9. NEXT MEETING:**

- a. The next meeting will tentatively be held on March 10, 2020 at 5 PM.

**10. ADJOURNMENT:**

- a. **On a motion by Jerry Scott and seconded by Kier Dirlam the meeting was adjourned at 5:46 PM.**



**BOARD MEETING  
AGENDA  
March 10, 2021**

**Attending:**     \_\_\_ Craig Clark           \_\_\_ Phil Curran           \_\_\_ Kier Dirlam  
                  \_\_\_ Dwight Fanton       \_\_\_ Chuck Jessup       \_\_\_ Brent Reynolds  
                  \_\_\_ Debra Root           \_\_\_ Jerry Scott  
**Others Present:**   \_\_\_ Carissa Knapp – County Administrator   \_\_\_ Richard Zink – STW  
                      \_\_\_ Wayne Hawley       \_\_\_ Dave Pullen       \_\_\_ Chris Siracuse

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1.    **CALL TO ORDER:** [1 Minute]
    - a.    The meeting was called to order at \_\_\_\_\_ pm by the Chairman Curran.
  
  2.    **MINUTES:** [1 Minute]
    - a.    **On a motion by \_\_\_\_\_ and 2<sup>nd</sup> by \_\_\_\_\_ the minutes from the January 13, 2021 meeting were reviewed.**  
      \_\_\_ Approved \_\_\_ Not Approved
  
  3.    **CORRESPONDENCE:** [5 Minutes]

**Secretary's Report** – Choose a new Secretary

    - a.    **On a motion by \_\_\_\_\_ and 2<sup>nd</sup> by \_\_\_\_\_ the board selected \_\_\_\_\_ to be the Secretary for ACTDC.**
  
  4.    **FINANCIAL:** [10 Minutes]
    - a.    **Treasurer's Report** – Attached to Agenda
      - i.    **Accounting/Book keeping Report** – see attached spreadsheets.
      - ii.   **Pay the Bills** – **On a motion by \_\_\_\_\_ and 2<sup>nd</sup> by \_\_\_\_\_ to pay the bills.**  
      \_\_\_ Approved \_\_\_ Not Approved
      - iii.   **PARIS** – Richard indicated that we are in good shape to meet the March timeline for compliance.
      - iv.   **Complete Payroll & BBS shutdown**
    - b.    **Grants: Update**
    - c.    **Annual Audit**
    - d.    Billing Last Mile Providers
    - e.    Other financial related issues?
  
  5.    **INFRASTRUCTURE:** [10 Minutes]
    - a.    Technical Review Committee Report –
    - b.    Current Construction Project – No construction projects are currently underway.
    - c.    Towers, Links, etc.
    - d.    Servers

- e. Other infrastructure related issues?

**6. LEGAL ISSUES:** [10 Minutes]

a. **Contracts**

- i. **WXXI** – contract update.
- ii. **Revised Contract with the Last Mile Providers**

b. **Policies** – Establishment – Review of Draft Policies

- i. DEPOSITORY AGREEMENT PROGRAM
- ii. EQUIPMENT AND PROPERTY CAPITALIZATION POLICY
- iii. EXTENSION OF CREDIT TO BOARD MEMBERS AND STAFF POLICY
- iv. INTERNAL CONTROL AND FINANCE POLICY
- v. PROCUREMENT POLICY
- vi. SEXUAL HARASSMENT POLICY
- vii. WHISTLEBLOWERS AND PROTECTION FROM RETALIATION POLICY

c. Other legal related issues?

**7. GOOD OF THE ORDER** [5 Minutes]

New Board member?

**8. NEXT MEETING:** [1 Minute]

a. **April 14, 2021 6PM –via Zoom due to Covid-19 restrictions**

**9. ADJOURNMENT:** [1 Minute]

a. **On a motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ the meeting was adjourned at \_\_\_\_\_ PM.**



**BOARD MEETING  
Minutes  
February 10, 2021**

**Attending:** Craig Clark, Phil Curran, Dwight Fanton, Chuck Jessup,  
Debra Root, Jerry Scott  
**Excused:** Jonathan Dennehey, Kier Dirlam, Brent Reynolds  
**Others Present:** Richard Zink, Nancy Jo Pullen, David Pullen, Jeff Jacobson, David Jacobson.

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**1. CALL TO ORDER:**

- a. The meeting was called to order at 6:04 pm by the Chairman Curran.

**2. MINUTES:**

- a. **On a motion by Chuck Jessup and 2<sup>nd</sup> by Dwight Fanton the minutes from the January 13, 2021 meeting were reviewed and approved.**

**3. CORRESPONDENCE:**

- a. **Secretary's Report** – Resignation of Secretary Jonathan Dennehey

**4. FINANCIAL:**

- a. **Treasurer's Report**
- i. **Accounting/Book keeping Report** - sent January information previously. \$27,195 balance, revenue \$10,800 expenses \$1,297. Ryan Cool was paid for January because the payroll company didn't understand that we were done with that payment.
  - ii. **Pay the Bills – On a motion by Dwight Fanton and 2<sup>nd</sup> by Jerry Scott to pay the bills was approved.**
  - iii. **PARIS** – Richard indicated that we are in good shape to meet the March timeline for compliance.
  - iv. **Complete Payroll & BBS shutdown – letters were sent.**
- b. **Grants:** Update moving along after a slow January; CONXX is working on the report still. RFP should be ready March 1<sup>st</sup>. Send antenna information to Matt Evans at 911 for review by their engineers.
- c. **Annual Audit** - Ed Bysiek completed the last four years. **On a motion by Chuck Jessup and 2<sup>nd</sup> by Jerry Scott to move ahead with this year's audit not to exceed \$3,000.**
- d. **Billing Last Mile Providers** – Sent January bills on the 20<sup>th</sup> of January. For February bills asking each provider how much bandwidth they want to they will be billed accordingly. Bills will go out around February 20<sup>th</sup>. Bandwidth use for the last 30 days will be sent out by Wayne Hawley to last mile providers.

**5. INFRASTRUCTURE:**

**a. Technical Review Committee Report**

- i. Most of the board was on the call. See the minutes from that committee.

**b. Current Construction Project**

- i. No construction projects are currently underway. Preliminary work for this spring is underway.

**c. Other infrastructure related issues:**

- i. Armstrong has taken a few customers from Win-Win and Southern Tier Wireless.
- ii. Win-Win reported that they added 10 customers late 2020 and another 6 in January.

**6. LEGAL ISSUES:**

**a. Contracts**

- i. WXXI – contract update – Phil Curran sent the signed contracts to WXXI for signature and awaiting the signed copies back.

**b. Other legal related issues:**

- i. Need the lease agreement finalized with the county so we can verify and justify in-kind services for the grant. Phil Curran will contact the County Administrator.

**7. GOOD OF THE ORDER**

**a. On a motion by Debra Root and 2nd by Chuck Jessup approved the resignation of Jonathan Dennehey with regret.**

- b. Need to choose a new Secretary on the next board meeting.

**8. NEXT MEETING:**

- a. March 10, 2021 6PM –via Zoom due to Covid-19 restrictions

**9. ADJOURNMENT:**

- a. On a motion by Dwight Fanton and seconded by Chuck Jessup the meeting was adjourned at 6:23 PM.

**Minutes as taken by Debra Root and Kier Dirlam**



	2021		
	January	February	Total
Opening	\$ -		
Provider WinWin	\$ 9,160.80	\$ 3,350.00	\$ 12,510.80
Provider Telstar	\$ 1,642.00		\$ 1,642.00
Provider STW			\$ -
County			\$ -
Monthly Total	\$ 10,802.80	\$ 3,350.00	\$ 14,152.80
Expenses			
BBS Accounting	\$ 200.00		\$ 200.00
First Light			\$ -
National Grid		\$ 52.14	\$ 52.14
Complete Payroll			\$ -
Reimbursement	\$ 29.09		\$ 29.09
Ryan Cool	\$ 912.29		\$ 912.29
Payroll Taxes	\$ 156.60		\$ 156.60
Insurance			\$ -
Auditor			\$ -
Legal			\$ -
Contractor			\$ -
Monthly Total	\$ 1,297.98	\$ 52.14	\$ 1,350.12
Profit/Loss	\$ 9,504.82	\$ 3,297.86	\$ 12,802.68
Checking Account Balance	\$ 27,195.89	\$ 30,493.75	
Accounts Recievable	\$ 7,595.00	\$ 4,245.00	
Accounts Payable	\$ -	\$ 17,944.00	
Net Position	\$ 34,790.89	\$ 16,794.75	

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**Allegany County Telecommunications  
Development Corporation**

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## 2021 Bandwidth Rate Sheet

Megs per month	Rate Per meg	Per provider
50	\$9.00	\$450.00
75	\$8.75	\$656.25
100	\$8.50	\$850.00
125	\$8.37	\$1,046.25
150	\$8.25	\$1,237.50
175	\$8.00	\$1,400.00
200	\$7.50	\$1,500.00
225	\$7.37	\$1,658.25
250	\$7.25	\$1,812.50
300	\$7.00	\$2,100.00
350	\$6.50	\$2,275.00
400	\$6.25	\$2,500.00
500	\$5.50	\$2,750.00
700	\$5.00	\$3,500.00
900	\$4.50	\$4,050.00



## **CODE OF ETHICS/CONFLICT OF INTEREST POLICY**

### **OVERVIEW**

This Code of Ethics and Conflict of Interest Policy shall apply to all directors of the Board and employees of the Allegany County Telecommunications Development Corporation ("Telecommunications Development Corporation"). These policies shall serve as a guide for official conduct and are intended to enhance the ethical and professional performance of the directors and employees and to preserve public confidence in the Telecommunications Development Corporation's mission. This code is adopted pursuant to New York Public Authorities Law section 2824(1) (d) and section 73 and 74 of the New York Public Officers Law.

### **DEFINITIONS**

As used in this policy:

"Director" — A member of the Board of Directors of the Allegany County Telecommunications Development Corporation who in this capacity is also deemed to be a state director of a local public authority under section 1605(l) of the Not-for-Profit Law ("the Telecommunications Development Corporation Act") and as such is subject to the ethical responsibilities of section 73 and 74 of the Public Officers Law and New York Public Authorities Law section 2824(1) (d).

"Employee" — A non-volunteer employee of or one in the employ of a contractor that provides services to the Allegany County Telecommunications Development Corporation who in this capacity is also deemed to be a state employee of a local public authority under section 1605(l) of the Not-for-Profit Law ("the Telecommunications Development Corporation Act") and as such is subject to the ethical responsibilities of section 73 and 74 of the Public Officers Law and New York Public Authorities Law section 2824(1)(d).

"Family" — A parent, sibling, spouse or child of a person or any members of a person's immediate household.

"Interest" — A benefit or advantage of an economic or tangible nature that a person or a member of his or her family would gain or lose as a result of any decision or action, or omission to decide or act, on the part of the Board of Directors of the Telecommunications Development Corporation or any of its officers and employees.

"Officer" — Any person appointed or hired to serve the Allegany County Telecommunications Development Corporation in any capacity, whether paid or unpaid, or for a term fixed or not fixed, including, without limit, persons serving on a temporary, part-time or seasonal basis.

Officer includes the Executive Director, any other designated officer, and any member of the Board of Directors.

### **CONFLICT OF INTEREST POLICY**

No Telecommunications Development Corporation Director or Employee of the Telecommunications Development Corporation should have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity or incur any obligation of any nature, which is in substantial conflict with the proper discharge of his or her duties in the public interest.

## STANDARDS

1. Officers, Directors, and Employees shall perform their duties with transparency, without favor and refrain from engaging in outside matters of financial or personal interest, including other employment, that could impair independence of judgment, or prevent the proper exercise of one's official duties.
2. Officers, Directors, and Employees shall not directly or indirectly, make, advise, or assist any person to make any financial investment based upon information available through the directors' or employees' official position that could create any conflict between their public duties and interests and their private interests.
3. Officers, Directors, and Employees shall not accept or receive any gift or gratuities where the circumstances would permit the inference that: (a) the gift is intended to influence the individual in the performance of official business or (b) the gift constitutes a tip, reward, or sign of appreciation for any official act by the individual. This prohibition extends to any form of financial payments, services, loans, travel reimbursement, entertainment, hospitality, thing or promise from any entity doing business with or before the Telecommunications Development Corporation.
4. Officers, Directors, and Employees shall not use or attempt to use their official position with the Telecommunications Development Corporation to secure unwarranted privileges for themselves, family members, or others, including Telecommunications Development Corporation employment, or contracts for materials or services with the Telecommunications Development Corporation.
5. Directors and Employees must conduct themselves at all times in a manner that avoids any appearance that they can be improperly or unduly influenced that they could be affected by the position of or relationship with any other party, or that they are acting in violation of their public trust.
6. Officers, Directors, and Employees may not engage in any official transaction with an outside entity in which they have a direct or indirect financial interest that may reasonably conflict with the proper discharge of their official duties.
7. Officers, Directors, and Employees shall manage all matters within the scope of the Telecommunications Development Corporation's mission independent of any other affiliations or employment. Directors and employees employed by more than entity shall strive to fulfill their professional responsibility to the Telecommunications Development Corporation without bias and shall support the Telecommunications Development Corporation's mission to the fullest extent possible.
8. Officers, Directors, and Employees shall not use Telecommunications Development Corporation property, including equipment, telephones, vehicles, computers, or other resources, or disclose information acquired in the course of their official duties in a manner inconsistent with State or local law or policy and the Telecommunications Development Corporation's mission and goals.
9. Officers, Directors, and Employees are prohibited from conducting any business with the Telecommunications Development Corporation for two (2) years following employment with the Telecommunications Development Corporation, consistent with the provisions of the New York Public Officers Law.

10. No Telecommunications Development Corporation Officer, Director, or Employee acquire any interest, direct or indirect, in real property of the Telecommunications Development Corporation, in any real property to be acquired by the Telecommunications Development Corporation, or in any real property to be acquired from the Telecommunications Development Corporation.
11. No Telecommunications Development Corporation Officer, Director, or Employee shall have or enter into any contract with a third party who has or does enter into a contract with the Telecommunications Development Corporation unless:
  - (a) The third-party contract to which the Telecommunications Development Corporation is a party is with the County of Allegany;
  - (b) The third-party contract is awarded pursuant to the competitive bidding procedures of the General Municipal Law; or
  - (c) The third-party contract is one with respect to which the Telecommunications Development Corporation Officer, Director, or Employee:
    - (i) Has no interest;
    - (ii) Has no duties or responsibilities, or, if the contract with the person is one which the Telecommunications Development Corporation officer or employee entered into prior to becoming a Telecommunications Development Corporation Officer, Director, or Employee, he or she abstains from any performance of duties or responsibilities; and
    - (iii) Exercises or attempts to exercise no influence.
  - (d) No prohibited conflict of interest shall be found involving a contract with a person, firm, corporation or association in which a Telecommunications Development Corporation Officer, Director, or Employee has an interest which is prohibited solely by reason of employment as an officer or employee thereof, if the remuneration of such employment will not be directly affected as a result of such contract and the duties of such employment do not directly involve the procurement, preparation or performance of any part of such contract.
12. No Telecommunications Development Corporation Officer, Director, or Employee shall discuss, vote on, decide or take part in, formally or informally, any matter proposed or pending in which s/he has an interest. This provision shall not apply to any Telecommunications Development Corporation Officer, Director, or Employee whose interest in the proposed or pending matter is de minimis, provided that these procedures are followed strictly:
  - (a) The Telecommunications Development Corporation Officer, Director, and/or Employee shall identify his or her interest, i.e., the benefit or advantage that would be gained or lost if the Telecommunications Development Corporation acted on the matter in various ways, and the underlying basis of such interest, such as ownership, investment, contract, claim, employment, or relationship;
  - (b) The Telecommunications Development Corporation Officer, Director, and/or Employee shall completely and specifically describe and disclose his or her interest

and its underlying basis, if any, in writing, to the Board of Directors in advance of his or her participation in the matter; and

- (c) If either the Telecommunications Development Corporation Officer, Director, and/or Employee, and/or the Executive Director or the Board Chair believes that the disclosure reasonably raises a question whether the interest is de minimis, such question shall be submitted to the Telecommunications Development Corporation's Counsel for an opinion, prior to which the officer or employee shall not participate in the matter. Failure to disclose properly or abide by the opinion of the Board shall make any participation of the officer or employee in the matter null and void.
- 13. No Telecommunications Development Corporation Officer, Director, and/or Employee may disclose confidential information acquired by him or her in the course of his or her official duties nor use such information to further his or her personal interests.
- 14. No Telecommunications Development Corporation Officer, Director, and/or Employee should use or attempt to use his or her official position to secure unwarranted privileges or exemptions for himself or herself or others, including but not limited to, the misappropriation to himself, herself or to others of the property, services or other resources of the Telecommunications Development Corporation for private business purposes.
- 15. No Telecommunications Development Corporation Officer, Director, and/or Employee should use or attempt to use his or her official position to secure unwarranted privileges or exemptions for himself or herself or others, including but not limited to, the misappropriation to himself, herself or to others of the property, services or other resources of the Telecommunications Development Corporation for private business purposes.
- 16. A Telecommunications Development Corporation Officer, Director, and/or Employee should not by his or her conduct give reasonable basis for the impression that any person can improperly influence him or unduly enjoy his favor in the performance of his official duties, or that he is affected by the kinship, rank, position, or influence of any party or person.

## **IMPLEMENTATION**

This Code of Ethics and Conflict of Interest Policy shall be provided to all Telecommunications Development Corporation Officers, Directors, and/or Employees upon commencement of employment or appointment and shall be reviewed annually by the Governance Committee.

- 1. The Board may designate an Ethics Officer who shall report to the board and shall have the following duties:
- 2. Counsel in confidence with the Telecommunications Development Corporation Officers, Directors, and/or Employees who seek advice about ethical behavior.
- 3. Receive and investigate complaints about possible ethics violations.
- 4. Dismiss complaints found to lack substance.
- 5. Prepare an investigative report of their findings for action by the Executive Director or the Board.

Record the receipt of gifts or gratuities of any kind received by a Telecommunications Development Corporation Officer, Director, or Employee who shall notify the Ethics Officer within forty-eight (48) hours of receipt of such gifts and gratuities.

## **PENALTIES**

In addition to any penalty contained in any other provision of the law, Directors, Officers, and/or Employees who knowingly and intentionally violate any of the provisions of this code may be removed in the manner provided for in law, rules or regulations, and the Telecommunications Development Corporation By-Laws.

## **REPORTING UNETHICAL BEHAVIOR**

Telecommunications Development Corporation Officers, Directors, and/or Employees are required to report possible unethical behavior by a Director or employee of Telecommunications Development Corporation to the Ethics Officer, if one has been appointed, or to the Board Chair, or the Board Vice Chair. Telecommunications Development Corporation Officers, Directors, and/or Employees may file ethics complaints anonymously and are protected from retaliation by the policies adopted by the Telecommunications Development Corporation.

## **ANNUAL DISCLOSURE STATEMENTS**

All Directors and Officers, as well as all Employees who hold policy-making positions, of the Telecommunications Development Corporation shall file annual financial disclosure statements in compliance with article eighteen of the General Municipal Law.

**DEPOSITORY AGREEMENT PROGRAM**

The Program consists of transactions pursuant to a Banking Agreement in which a grantor transfers real property to the Telecommunications Development Corporation, and the property is held by the Telecommunications Development Corporation pending a transfer back to the original grantor; to a grantee identified in the banking agreement; or to a third party selected by the Telecommunications Development Corporation. The Telecommunications Development Corporation Board has full discretion and authority to agree or decline to enter into a Banking Agreement.

A "Banking Agreement" is a written agreement between a Grantor and the Telecommunications Development Corporation that identifies the property, the length of the banking term, the potential Grantee, the range of permissible uses of the property following transfer by the

Telecommunications Development Corporation, the permitted encumbrances on the property, the rights and duties of the parties, the responsibility of the Grantor for the Holding Costs, the forms of the instruments of conveyance, and other matters as appropriate.

Property that is eligible for Banking Agreement must be unimproved real property. A property containing improvements that are to be demolished or removed may be eligible as long as adequate and sufficient funds are placed in escrow to assure that all improvements will be demolished and removed within 60 days of closing.

Parties eligible to be a Grantor or a Grantee are governmental entities and nonprofit **housing** corporations.

Unless otherwise agreed in the Banking Agreement, property shall be transferred in fee simple title. A policy of title insurance must be issued in favor of the Telecommunications Development Corporation as the insured party at the time of closing. A mortgage to secure debt may encumber the property at the time of transfer to the Telecommunications Development Corporation, provided that the obligations do not require payment of sums by the Telecommunications Development Corporation to the mortgagee. Under no circumstances will the Telecommunications Development Corporation have direct liability to a mortgagee pursuant to a security instrument.

A Banking Agreement may permit a maximum banking term of 36 months for transactions in which the Grantor is a nonprofit entity, and 60 months for transactions in which the Grantor is a governmental entity.

A Grantor may request transfer of property from the Telecommunications Development Corporation at any time during the banking term. Prior to transfer, any holding costs attributable to the property shall be paid to the Telecommunications Development Corporation. The Telecommunications Development Corporation in its sole discretion shall have the right to request that the Grantor or its designee accept a transfer of property from the Telecommunications Development Corporation. If the Grantor is unwilling or unable to accept the transfer and pay holding costs, the Telecommunications Development Corporation shall have the right to terminate the Banking Agreement and dispose of the property pursuant to Telecommunications Development Corporation policy.

All property held by the Telecommunications Development Corporation and transferred to a Grantee pursuant to a Banking Agreement shall be subject to restrictions providing that the property is to be used for the production of housing; for community improvements; or other public purposes consistent with Telecommunications Development Corporation mission and goals. Each



Banking Agreement will specify the range of permissible uses and the manner in which each restriction is secured.



## **EQUIPMENT AND PROPERTY CAPITALIZATION POLICY**

### **Overview**

Physical assets acquired with unit costs in excess of five thousand U.S. dollars (\$5,000) are capitalized as property and equipment on Allegany County Telecommunications Development Corporation's financial statements. Items with unit costs below this threshold shall be expensed in the year purchased.

Capitalized property and equipment additions are accounted for at their historical cost and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives, as described later.

### **Contributed Assets**

Assets with fair market value in excess of five thousand U.S. dollars (\$5,000) (per unit) that are contributed to Allegany County Telecommunications Development Corporation shall be capitalized as fixed assets on Allegany County Telecommunications Development Corporation's financial statements. Contributed items with market values below this threshold shall be expensed in the year contributed.

Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives, as described later.

### **Equipment and Furniture Purchased with Federal Funds (2 CFR Part 200.313)**

Allegany County Telecommunications Development Corporation may occasionally purchase equipment and furniture that will be used exclusively on a program funded by a federal agency. Equipment and furniture charged to federal awards will be subject to certain additional policies as described below.

All purchases of equipment and furniture with federal funds shall be approved, in advance and in writing, by the federal awarding agency. In addition, the following policies shall apply regarding equipment purchased and charged to federal awards:

1. Adequate insurance coverage will be maintained with respect to equipment and furniture charged to federal awards.
2. For equipment (or residual inventories of supplies) with a remaining per unit fair market value of five thousand U.S. dollars (\$5,000) or less at the conclusion of the award, Allegany County Telecommunications Development Corporation shall retain the equipment without any requirement for notifying the federal awarding agency.
3. If the remaining per unit fair market value is five thousand U.S. dollars (\$5,000) or more,

Allegany County Telecommunications Development Corporation shall gain written understanding with the federal awarding agency regarding disposition of the equipment. This understanding may involve returning the equipment to the federal awarding agency, keeping the equipment and compensating the federal awarding agency, or selling the equipment and remitting the proceeds, less allowable selling costs not to exceed five hundred U.S. dollars (\$500), to the federal awarding agency. (2 CFR Part 200.313(e))

4. The Grant Manager shall determine whether a specific award with a federal agency includes additional equipment requirements or thresholds and requirements that differ from those described in this policy.

5. A physical inventory of all equipment purchased with federal funds shall be performed annually by the Audit Committee as part of Assessment of Internal Controls. The results of the physical inventory shall be reconciled to the accounting records of and federal reports filed.

#### **Establishment and Maintenance of a Property Log**

All capitalized property and equipment shall be recorded in a Property Log. This Log shall include the following information with respect to each asset: (2 CFR Part 200.313(d)(1))

- \* Date of Acquisition
- \* Purchase Price
- \* Vendor/Supplier Name
- \* Purchase Method (i.e. check, cash, credit card, etc.)
- \* Transaction Number (i.e. check number, receipt number, etc)
- \* Depreciation Method
- \* Location, use and condition
- \* Estimated useful life
- \* Description (including color, model, and serial number or other identification number)
- \* Funding Source
- \* Contract Number
- \* Ultimate disposition data, including the date of disposal and sale price

A physical inventory of all assets capitalized under the preceding policies will be taken on an annual basis by Allegany County Telecommunications Development Corporation. This physical inventory shall be reconciled to the Property Log and adjustments made as necessary. All adjustments resulting from this reconciliation will be approved by the Chairman of the Board.

#### **Receipt of Newly Purchased Equipment and Furniture**

At the time of arrival, all newly purchased equipment or furniture shall be examined for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the contractor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to the assets delivered. Discrepancies should be resolved with the contractor immediately.

#### **Depreciation and Useful Lives**

All capitalized assets are maintained in the special property and equipment account group and are not to be included as an operating expense. Property and equipment are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month (Example: an asset purchased on the 15th day of the 5th month shall have 8 full months of depreciation [eight-twelfths of one year]) recorded for that year.

Estimated useful lives of capitalized assets shall be determined by the Finance Department in conjunction with the Department or employee that shall utilize the asset. The following is a list of the estimated useful lives of each category of fixed asset for depreciation purposes:

- \* Furniture, and fixtures           Up to 10 years
- \* General office equipment       5 years
- \* Computer hardware and peripherals  
(which exceed the capitalization threshold)   3 to 5 years
- \* Computer software   2 to 3 years

- \* Leased assets Life of lease
- \* Leasehold Improvements      Remaining lease term

For accounting and interim financial reporting purposes, depreciation expense will be recorded on a monthly basis.

### **Changes in Estimated Useful Lives**

If it becomes apparent that the useful live of a particular capitalized asset will be less than the life originally established, an adjustment to the estimated useful life shall be made. All such changes in estimated useful lives of capitalized assets must be approved by the Chairman of the Board.

When a change in estimated useful life is made, the new life is used for purposes of calculating annual depreciation expense. In the year in which the change in estimate is made, the cumulative effect of the change shall be reflected as depreciation expense in Allegany County

Telecommunications Development Corporation's Statement of Activities. For example, if in the fourth (4th) year of an asset's life it is determined that the asset will last five (5) years instead of the original estimate of seven (7) years, depreciation expense for the year shall be equal to the difference between four-fifths (4/5) of the asset's basis (accumulated depreciation at the end of year four), and three-sevenths (3/7) of the asset's basis (accumulated depreciation at the beginning of the year).

### **Repairs of Property and Equipment**

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated life of the property.

Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of the property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

### **Dispositions of Property and Equipment**

In the event that a non-expendable asset is sold, scrapped, donated or stolen, adjustments need to be made to the Property Log. If money is received for the asset, then the difference between the money received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss if the money received is less than the book value, and a gain if the money received is more than the book value.

### **Write-Offs of Property and Equipment**

The Chairman of the Board approves the disposal of all capitalized fixed assets that may be worn out or obsolete. Property that is discovered to be missing or stolen will be reported to the Chairman of the Board. If not located, this property will be written off the books with the proper notation specifying the reason.

## **INTERNAL CONTROL AND FINANCE POLICY**

### **1. PURPOSE AND AUTHORITY.**

This policy outlines the process by which Allegany County Telecommunications Development Corporation will safeguard the assets; check the accuracy and reliability of its accounting data, methods and financial reporting; promote the effectiveness and efficiency of its financial operations; ensure compliance with section 2931 of the New York State Public Authority law and internal control standards; and adherence to all policies.

### **2. INTERNAL CONTROL OFFICER.**

The chairperson of the Board of Directors is designated the "Internal Control Officer" and shall work with the Finance, Audit and Governance Committees of the Telecommunications Development Corporation to review this policy annually as required by law, evaluate the ongoing internal control system, and assess and monitor the implementation of any corrective actions. Collectively, the chairperson of the Board of Directors and the Finance and Audit Committees shall produce an annual internal control assessment that will be included in the Annual report of the Telecommunications Development Corporation as required by the Public Authorities law.

### **3. DEFINITIONS.**

- A. "Expense Originator" shall mean the director/employee/administrator who originates payment authorization, and has personal knowledge of the vendor, requested payment and documentation to substantiate the expense.
- B. "Authorized Check Signatory and Endorser" shall mean those employees and/or directors authorized by the board of directors to sign checks. The Allegany County Telecommunications Development Corporation authorized check signatories are the Treasurer and a second signatory, appointed by a resolution of the Board of Directors.
- C. "Payment Authorization Signatory and Endorser" shall mean those employees and/or directors authorized by the board of directors to approve payment vouchers. The Allegany County Telecommunications Development Corporation Payment authorization signatories are the Chairperson, the Treasurer, and second signatory, appointed by a resolution of the Board of Directors.

## **4. FINANCIAL PROCEDURES AND DUTIES**

### **A. EXPENSES**

- A. **Payment Authorization.** Invoices are reviewed by the Expense Originator who has direct knowledge of the purpose of the expense, the vendor and can verify the amount to be paid. The payment authorization voucher shall include details of the vendor, product or service and the amount to be paid. Invoices or other appropriate documentation shall be provided upon request. The Expense Originator then signs and submits an expense payment voucher to be approved by an Authorized Payment Signatory, pursuant to the following thresholds: Payment vouchers for \$1,000 or less: If the Expense Originator is a contractor or employee, the expense voucher must be approved by the Chairperson or Treasurer. If the Expense Originator is the Chairperson or Treasurer, the expense must be approved by a vote of the board of directors. Payments shall be issued by an Authorized Check Signatory. Payment vouchers in excess of \$1,000: If the Expense Originator is a contractor or employee, the expense voucher must be approved by a vote of the board of directors. Payments shall be issued by an Authorized Check Signatory.
- B. **Employee and Board member personal expenses.** Employees and Board members may be reimbursed for expenses incurred that directly relate to carrying out the business of

the Telecommunications Development Corporation. All Employee and Board member expenses must be pre-approved by a Payment Authorization Signatory. Reimbursement checks made payable to an Employee other than the Executive Director may be signed by the Chairperson. If the reimbursement is to be made to the Chairperson, an Authorized Check Signatory must sign and approve the check reimbursement. If the reimbursement check is to be made payable to a Board Member, the Chairperson may be the Authorized Check Signatory.

- C. **Purchasing.** The Board Chairman may approve individual purchases to be made by the Telecommunications Development Corporation for day-to-day operations (office supplies, computers, furniture etc.) at his/her sole discretion in accordance with the ACLBC Procurement Policy.

## **B. INCOME**

- A. **Deposits.** All deposits of purchase monies, donations, and closing costs must be reviewed by a Payment Authorization Signatory. A contractor, or employee, other than the Executive Director or Chairperson shall make said deposits upon the review and approval of an Authorized Payment Signatory.
- B. **Routine Cash Management.** Internal transfers between accounts for routine case management may be approved and processed by an Authorized Payment Signatory and processed by an Authorized Check Signatory.

## **C. RECONCILIATION AND REVIEW**

Bank Statements shall be reviewed by management and shall be submitted to the designated bookkeeper or accountant for reconciliation on a monthly basis. Final statements and reports shall be forwarded to the Treasurer for review at monthly meetings. The Chairperson, Treasurer and management shall have online access to the accounting software to review and monitor transaction activity at any time.

## **D. ANNUAL REVIEW**

This policy shall be reviewed annually and the Audit committee shall be responsible for establishing and maintaining for the Telecommunications Development Corporation a system of internal control and a program of internal control review.

The program of internal review shall be designed to identify internal control weaknesses, identify actions that are needed to correct these weaknesses, monitor the implementation of necessary corrective actions and periodically assess the adequacy of the Telecommunications Development Corporation's ongoing internal controls.

The Audit Committee shall also make available to each member, officer and employee a clear and concise statement of the generally applicable managerial policies and standards with which he or she is expected to comply. Such statement shall emphasize the importance of effective internal control to the authority and the responsibility of each member, officer and employee for effective internal control.

The Audit Committee shall implement education and training efforts to ensure that members, officers and employees have achieved adequate awareness and understanding of internal control standards and, as appropriate, evaluation techniques.

## **PROCUREMENT POLICY**

THE POLICIES DESCRIBED BELOW APPLY TO ANY PURCHASE(S) MADE BY THE ALLEGANY COUNTY TELECOMMUNICATIONS DEVELOPMENT CORPORATION ("ACTDC" AND/OR "TELECOMMUNICATIONS DEVELOPMENT CORPORATION")

Additional requirements applicable solely to those purchases made under government awards, if any, are described in the "Procurements Under Awards" section below.

### **Overview**

It shall be a strict Telecommunications Development Corporation requirement to follow a practice of responsible, reasonable, and ethical policies and procedures related to purchasing, agreements, and contracts, and related forms of commitment (the "Purchasing Policy"). The Purchasing Policies describe the principles, practices, and procedures to which all Telecommunications Development Corporation staff, whether Officer(s), Director(s), Employee(s), and/or Agent(s), shall adhere in the completion of their designated responsibilities and shall be bound by the terms and conditions of the Purchasing Policy in connection with the procurement and acquisition of any goods, services, and/or equipment by the Telecommunications Development Corporation.

### **Purchasing Responsibility**

Only those individuals identified herein and/or duly designated by resolution of the ACTDC Board of Directors shall possess the authority to initiate purchases on behalf of the Telecommunications Development Corporation, and only within the boundaries described herein. The ACTDC Board of Directors shall state in writing any individual(s) who may initiate purchases or prepare purchase orders before any such individual(s) shall possess such authority.

A Telecommunications Development Corporation representative designated by the Board Chairman shall be responsible for processing all Telecommunications Development Corporation purchase orders consistent with this Purchasing Policy the ACTDC Chairman shall possess approval authority over all purchases and contractual commitments as defined by the Purchasing Policy, except those transactions exempted herein. The ACTDC Board of Directors shall deliberate as soon as practicable to make the final determination on any proposed purchase(s) for which budgetary and/or any other material condition(s) may result in denial of the transaction(s), if such a deliberation is requested by the ACTDC Chairman

### **Non-Discrimination**

All vendors/contractors who are the recipients of ACTDC funds, or who propose to perform any work or furnish any goods under agreements with the Telecommunications Development Corporation shall agree to these important principles:

1. Vendors/contractors will not discriminate against any employee and/or applicant for employment because of race, religion, color, sexual orientation, and/or national origin, except where religion, sex, or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the vendors/contractors.
2. Vendors/contractors agree to post in conspicuous places, available to employees and/or applicants for employment, notices setting forth the provisions of this non-discrimination clause. Notices, advertisements, and/or solicitations placed in accordance with Federal law, rule, and/or regulation shall be deemed sufficient for meeting the intent of this section.

## **Purchase Authorization**

Requisition and purchasing shall be in accordance with the Telecommunications Development Corporation's Internal Controls and Finance Policy to ensure compliance with section 2931 of the New York State Public Authority law.

## **Authorizations and Purchasing Limit**

Purchase(s) less than \$1,000. Any completed Purchase Order(s) must be signed and dated by the preparer and approved by the Telecommunications Development Corporation Chairman or Vice-Chairman, no matter the amount, before it is deemed effective. The Telecommunications Development Corporation Chairman or Vice-Chairman is authorized to enter into any contract(s) on behalf of the Telecommunications Development Corporation in any amount(s) less than \$1,000.00.

Open purchase orders. Open purchase orders can be requested for routine purchases totaling under \$500. Open purchase orders may be kept on file with local merchants to assist in the procurement of everyday items. The open purchase order will not be used for items costing over \$500. A separate Purchase Order must be made for those items costing more than \$500 with prior approval obtained consistent with the Purchasing Policy.

Purchase(s) more than \$1,000. Any contract(s) in an amount exceeding \$1,000.00 must be reviewed and approved by the Telecommunications Development Corporation counsel, Director, and a majority vote by the Telecommunications Development Corporation Board. These requirements shall also apply to the renewal(s) of any existing contract(s).

Emergency Purchases. The only instances in which this policy will not apply is in emergency situations where immediate procurement may be necessary to prevent delays in critical agency activities or such delays may vitally affect the life, safety, or health of individuals served. The process for emergency purchases requires a written purchase request be completed to begin procurement.

**Purchase(s) requiring bids.** Any Telecommunications Development Corporation purchase(s) of goods, services, and/or equipment which will exceed \$20,000 in one fiscal year, and any contract(s) for any time interval exceeding \$35,000 shall be formally bid using Section 103 of the New York General Municipal Law for parameters. Subject to the requirements herein, the following provisions shall be observed in connection with Telecommunications Development Corporation purchases:

1. Any purchase(s) of good(s), service(s), and/or equipment estimated to cost:
  - a. Less than \$20,000 but greater than \$3,000 shall require written/fax quotes from 3 vendors;
  - b. Less than \$3,000 but greater than \$1,000 requires oral/fax quotes from 2 vendors;
  - c. Less than \$1,000 is left to the discretion of the Purchaser, subject to the requirements of this policy.
2. Any construction and/or demolition contract(s) in an estimated amount of:
  - a. Less than \$35,000 but greater than \$10,000 shall require a written request for proposals and written/fax proposals from not less than three (3) qualified contractors;
  - b. Less than \$10,000 but greater than \$500 shall require a written request for proposals and written/fax proposals from two (2) qualified contractors;
  - c. Less than \$500 is left to the discretion of the Purchaser.
3. Any written request for a proposal shall describe the desired purchase(s) and/or service(s) sought. The ACTDC shall compile a list of any qualified contractor(s) and/or vendor(s) from whom written/fax/oral quotes have been requested and the written/fax/oral quotes offered. All information gathered in complying with the procedures of this policy shall be preserved



- and filed with the documentation supporting any subsequent purchase(s) and/or contract(s).
4. The lowest responsible proposal or quote shall be awarded the purchase(s) and/or contract(s) unless the ACTDC Director prepares a written justification providing reasons why it is in the best interest of the Telecommunications Development Corporation and its constituents to make award the contract to one other than the contractor or vendor who submitted the lowest bid. For the purposes of the Purchasing Policy, “responsible” shall mean one whose business and financial capabilities, past performance, and reputation support that the bidder is fully capable and qualified to perform the work, and/or provide the goods and/or services sought. If any contractor(s) and/or vendor(s) is/are not deemed responsible, facts supporting that determination shall also be documented and filed with the record supporting the relevant procurement(s).
  5. A good faith and duly diligent effort shall be expended to obtain the required number of proposals or quotations, pursuant to the Purchasing Policy. If the required number of proposals or quotations cannot be obtained following a duly diligent effort undertaken in good faith, the ACTDC Director shall document the effort undertaken to obtain such proposals or quotations. Under no circumstances shall the inability by the Telecommunications Development Corporation to obtain any number of proposal(s) or quote(s), by itself, function as a bar to a particular purchase or procurement, provided the requirements herein have been satisfied.
  6. Except when directed by the Board of Directors, no solicitation of written proposals or quotations shall be required for the following types of procurements or circumstances:
    - a. Acquisition of professional services;
    - b. Emergencies in which time is a crucial factor;
    - c. Sole-source situations;
    - d. Goods purchased from agencies for the blind or severely handicapped;
    - e. Goods purchased from correctional facilities;
    - f. Goods purchased from another governmental entity;
    - g. Goods purchased at auction; and
    - h. Goods or services purchased for less than \$500.

### **Affirmative Consideration of Minority, Small Business, and Women-Owned Businesses**

Whenever and to the fullest extent reasonably possible, positive efforts shall be made by the Telecommunications Development Corporation to utilize local small businesses, minority-owned firms, and women’s business enterprises. The following steps shall be taken in furtherance of this goal:

1. Ensure that small business, minority-owned firms, and women’s business enterprises are used to the fullest extent practicable.
2. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small local business, minority-owned firms and women’s business enterprises.
3. Consider in the contracting process whether firms competing for larger contracts tend to subcontract with small local businesses, minority-owned firms and women’s business enterprises.
4. Encourage contracting with consortiums of small local businesses, minority owned firms and women’s business enterprises when a contract is too large for one of these firms to handle individually.
5. Use the services and assistance, as appropriate, of such agency as the Small Business Administration and the Department of Commerce’s Minority Business Development Agency in the minority-owned firms and women’s business enterprises.

**Right to Audit**

It shall be strict Telecommunications Development Corporation policy to require a “Right to Audit” clause in any contract(s) between the Telecommunications Development Corporation and any vendor(s) that either; 1) take any form of temporary possession of any asset(s) directed for the Telecommunications Development Corporation, or 2) process data that will be used in any financial function of the Telecommunications Development Corporation. This Right to Audit clause shall permit access to and review of all documentation and processes relating to the vendor’s operations that apply to the Telecommunications Development Corporation as well as all documents maintained or processed on behalf of the Telecommunications Development Corporation for a period of three years. The clause shall state that any such audit procedures may be performed by Telecommunications Development Corporation designee and/or any outside auditor(s) and/or contractor(s), as designated by the Telecommunications Development Corporation, solely in its discretion.

**Vendor / subcontractor Files and Required Documentation**

The Telecommunications Development Corporation designee who functions as the ACTDC Accounts Payable Specialist shall create a vendor folder for each new vendor / subcontractor from whom the Telecommunications Development Corporation purchases goods or services. Upon making the initial purchase from any vendor(s) (regardless of whether a contract is involved), the ACTDC Accounts Payable Specialist will request a completed and signed Form W-9 from that vendor, or provide equivalent, substitute information. Completed, signed Forms W-9 or substitute documentation shall be filed. Any vendor(s) who fail(s) to return a completed, signed Form W-9 or provide equivalent documentation shall be issued a Form 1099 at the end of each calendar year in accordance with the policies of the Telecommunications Development Corporation.

**Ethical Conduct in Purchasing**

Ethical conduct in managing all Telecommunications Development Corporation purchasing activity is essential. ACTDC personnel must always be mindful that they represent the ACTDC Board of Directors and share a professional trust with other staff and the public.

ACTDC personnel shall discourage the offer of, and decline, individual gifts, or gratuities of value in any way that might influence the purchase of supplies, equipment, and/or services. ACTDC personnel shall promptly notify a supervisor if offered such gifts.

**Conflicts of Interest Prohibited**

No Officer, Director, Employee, contractor, and/or Agent of the Telecommunications Development Corporation shall participate in the selection or administration of a vendor if a real or apparent conflict of interest would be involved. Such a conflict would arise if an Officer, Director, Employee, and/or Agent of the Telecommunications Development Corporation, or any member of his/her immediate family, his/her spouse/partner, or any entity(ies) that employ(s) or is about to employ any of the parties indicated herein, has a financial, and/or any other interest(s) in the vendor selected.

Officers, board members, employees and agents of the Telecommunications Development Corporation shall neither solicit nor accept gratuities, favors, or anything of monetary value from vendors or parties to sub-agreements. However, unsolicited gifts of a nominal value of \$25.00 or less may be accepted with the approval of the Telecommunications Development Corporation Director.

**Procurements Under Awards**

Procurement of goods and services whose costs are charged to any award(s) received by the Telecommunications Development Corporation are subject to all requirements of the Purchasing Policy, as described hereinabove, as well as the following supplemental policies:

1. The Telecommunications Development Corporation shall avoid purchases that are not necessary for the performance of the activity (ies) required by any award(s).
2. Where appropriate, an analysis shall be made of any available lease and purchase alternative(s) to identify the most economical and practical procurement for the government.
3. Documentation of the cost and price analysis associated with each procurement decision shall be retained in the procurement files pertaining to any award(s).
4. For all procurements in excess of the Federal “small purchase acquisition threshold” (and/or such amount(s) established by State law, if any) procurement records and files shall be maintained the include all of the following:
  - a. The basis for contractor selection;
  - b. Justification for lack of competition when competitive bids or offers are not obtained; and
  - c. The basis for award cost or price.
5. The Telecommunications Development Corporation shall make all procurement files available for inspection upon request by any Awarding Agency (ies).
6. All contracts with vendors shall require the vendor to certify in writing that it has not been suspended or disbarred from doing business with any Federal agency (ies).

No ACTDC Officer, Employee, contractor and/or Agent shall participate in the selection, award, or administration of a contract supported by grant funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the Officer, Director, Employee, and/or Agent, and/or any member of her or his immediate family, his or her partner, or an Agency which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award.

### **Receipt and Acceptance of Goods**

All departments or designated individual shall inspect all goods received. Upon receipt of any item from a vendor, the following actions shall immediately be taken:

1. Verify the quantity of boxes/containers with the packing slip.
2. Examine boxes/containers for exterior damage.
3. Note on the packing slip any discrepancies (missing or damaged boxes/containers, etc.).
4. Sign and date the packing slip and deliver to the treasurer
5. Retain a copy of the packing slip and send original to financial official immediately

When goods are moved to another area for thorough inspection, the following inspection procedures shall be performed by Chairman appointed Board member and/or a Telecommunications Development Corporation Board of Director’s sub-committee

1. Remove any packing slip(s) from each box/container.
2. Compare the description and quantity of goods per the Purchase Order with that of the packing slip.
3. Examine goods for physical damage.
4. Count and/or weigh items, as appropriate.
5. Record an indication of counts on the Purchase Order.

It is the policy of the Telecommunications Development Corporation to perform by Chairman appointed Board member and/or a Telecommunications Development Corporation Board of Director’s sub-committee the preceding inspection procedures promptly to facilitate the timely return of goods and/or communication with vendors when necessary.

**Real Property Contracts**

Prior to execution of any contract(s) for any interest(s) in real property, the Telecommunications Development Corporation shall first obtain ACTDC Director's approval of any such contract(s).

Upon ACTDC Director's approval, the prospective contract(s) shall then be referred to the Telecommunications Development Corporation counsel for review and approval. Upon approval of the Telecommunications Development Corporation counsel, the proposed contract(s) shall then be referred to the ACTDC Board of Directors for approval and resolution.



## **SEXUAL HARASSMENT POLICY**

### **Overview**

Allegany County Telecommunications Development Corporation 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 Allegany County Telecommunications Development Corporation'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 Allegany County Telecommunications Development Corporation. Employees can also file a complaint with a government agency or in court under federal, state, or local antidiscrimination laws.

### **Policy:**

- A. Allegany County Telecommunications Development Corporation's policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with Allegany County Telecommunications Development Corporation. In the remainder of this document, the term "employees" refers to this collective group.
- B. 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).
- C. 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. Allegany County Telecommunications Development Corporation will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of Allegany County Telecommunications Development Corporation 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 Human Resources. 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.
- D. 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.
- E. 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.

- F. Adoption of this policy does not constitute a conclusive defense to charges of unlawful sexual harassment. Each claim of sexual harassment will be determined in accordance with existing legal standards, with due consideration of the particular facts and circumstances of the claim, including but not limited to the existence of an effective anti-harassment policy and procedure.
- G. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject Allegany County Telecommunications Development Corporation to liability for harm to targets of sexual harassment. Harassers may also be individually subject 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.
- H. Allegany County Telecommunications Development Corporation 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. Allegany County Telecommunications Development Corporation 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.
- I. All employees are encouraged to report any harassment or behaviors that violate this policy. Allegany County Telecommunications Development Corporation will provide all employees a complaint form for employees to report harassment and file complaints.
- J. Managers and supervisors are required to report any complaint that they receive, or any harassment that they observe or become aware of, to Human Resources.
- K. 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. Allegany County Telecommunications Development Corporation 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 Human Resources. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or Human Resources. 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 Human Resources.

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. Allegany County Telecommunications Development Corporation] 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, Human Resources 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 Allegany County Telecommunications Development Corporation but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at Allegany County Telecommunications Development Corporation 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 Allegany County Telecommunications Development Corporation 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.

**WHISTLEBLOWERS AND PROTECTION FROM RETALIATION POLICY****Definitions of Protected Activity**

Employees who engage in activities protected by anti-discrimination laws, including Title VII of the 1964 Civil Rights Act, the Americans with Disabilities Act, the Age Discrimination in Employment Act, and the Equal Pay Act, and all other state anti-discrimination statutes are protected from retaliation. This activity includes employees who reasonably communicate the belief that the agency's practice constitutes unlawful employment discrimination; an employee who refuses to obey an order based on reasonable and good faith belief that the practice is unlawful; an employee who files an administrative charge with the Equal Opportunity Employment Commission or analogous state agency; or an employee who testifies, assists or participates in any other way in an investigation, proceeding, hearing or litigation brought under an anti-discrimination law.

A Whistleblower, defined as an employee who reports an activity that he or she believes is illegal or dishonest in violation of federal, state or local laws and/or agency policy; billing for services not performed or for goods not delivered and other fraudulent financial reporting, is also protected from retaliation under this policy.

**Definitions of Retaliation**

Allegany County Telecommunications Development Corporation (ACLBC) is committed to protecting all employees' access to their rights without fear of retaliation. Retaliation may include a negative employment action such as a demotion, termination, threat, reprimand, harassment or other adverse treatment that is brought against the employee for engaging in any protected activity.

**Complaint Procedures**

Employees are encouraged to report concerns regarding discrimination, retaliation, harassment or any activity that the employee reasonably and in good faith feels to be illegal or dishonest to the attention of management staff as soon as possible. Complaints may be written or verbal and should be made to the Telecommunications Development Corporation Board Chairman. If the employee does not feel comfortable going to the Board Chairman, then the complaint should be taken to the Audit Committee Chairman. There is no time limit for making a complaint, but every effort should be made to initiate the complaint as soon as possible while facts and potential testimony of witnesses are fresh.

**Investigation**

All complaints will be investigated in an impartial manner as soon as possible, but will commence no later than within ten (10) working days of when the complaint was made. Confidentiality of the person filing the complaint will be protected as much as possible. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law, or to provide accused individuals with their legal rights of defense.

**Resolution**

The Telecommunications Development Corporation will take immediate and appropriate remedial action that is necessary to end the alleged discrimination, harassment or retaliatory activity, including discipline. Any employee determined to have engaged in such behavior will be subject to disciplinary action, up to and including termination from employment. To the extent possible, employees who file a complaint of harassment, retaliation, discrimination or activities that fall under the Whistleblower definitions will be informed of the outcome of the investigation.

**Distribution of Policy**

A copy of this policy is required to be, and shall be, distributed to all directors, officers, employees and to volunteers who provide substantial services to the corporation.