Office of the New York State Comptroller

Division of Local Government
& School Accountability

City of Oswego

Community Development

Report of Examination

Period Covered:

January 1, 2013 — October 31, 2014

2015M-108

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

Division of Local Government
and School Accountability

November 2015

Dear City Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Common Council governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the City of Oswego, entitled Community Development. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

Office of the State Comptroller
Division of Local Government
and School Accountability

EXECUTIVE SUMMARY

The City of Oswego (City) is located in Oswego County and has a population of 18,142. The City provides various services to its residents, including general government support, police and fire protection, water and sewer services, highway maintenance, community development and recreation. The City's budgeted appropriations for 2014 and 2015 were approximately $40 million and $41 million, respectively, and were primarily funded with revenues from sales tax, property tax, State aid and water and sewer rents.

An eight-member Common Council (Council), which is composed of the Mayor and seven members, has overall responsibility for the City's operations. The Community Development Department (Department), managed by a Director, receives federal and State funding for programs such as revolving loans, housing assistance, urban renewal and economic development. The Loan Review Board, comprising five individuals appointed by the Mayor and two ex-officio members,[1] is responsible for approving loan applications for the Department's revolving loan program. As of October 31, 2014, the City had 65 outstanding loans totaling approximately $2.4 million.

The Oswego City Revitalization Corporation (OCRC) is a separate, private nonprofit corporation whose purpose is to administer various revitalization and economic development projects in the City. OCRC is managed by its Board of Directors, which includes some City officials.[2]

Scope and Objective

The objective of our audit was to examine selected City community development activities for the period January 1, 2013 through October 31, 2014.

Our audit addressed the following related questions:

- Did the Department have a system in place to monitor job creation and enforce delinquent payments resulting from its revolving loan program?

- Did the City have the legal authority to donate, or convey for less than the highest marketable price, real property to OCRC?

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[1] The Director of Community Development and the Director of Operation Oswego County

[2] The OCRC Board of Directors has 11 members, including the Mayor, a Council member and the Community Development Department Director.

Audit Results

The Department needs to improve its monitoring of the revolving loan program. Department employees did not routinely obtain information showing the number of jobs created and did not perform site visits to review payroll records to determine whether the loan program successfully created jobs as projected. The Department made 26 loans totaling $1.57 million from 2010 through 2012 to companies that projected they would create 106 full-time equivalent jobs. Since the Department did not obtain employee questionnaires or payroll data, City officials do not know whether jobs were created as projected.

Also, the Department does not actively enforce the repayment of loans that become delinquent and does not have a process in place to determine when it is appropriate to write off delinquent loans that are uncollectible. As a result, 37 of the 65 loans outstanding (57 percent) were delinquent, with an outstanding balance of $1.03 million (overdue portion $551,308). These delinquent loans ranged between two and 80 months overdue. The Department sends out late payment notices inconsistently (for example, it sent delinquent notices four times during a nine-month period). Furthermore, the September notices were sent to only 14 of the 37 companies (38 percent) that were delinquent.

When loans are made, the borrowers pledge collateral and personal guarantees. We reviewed the loan files for 14 of the delinquent loans, with an outstanding balance totaling $674,316 (overdue portion $449,854), and found that the Department has made no attempt to recover the collateral for nine of these delinquent loans (64 percent). Finally, the Department has no process in place for addressing the losses that result from uncollectible loans. Of the 37 delinquent loans, 21 loans have had no payments for over three years. It is questionable whether any more payments will be received from these companies in the future. Therefore, the Department's loan receivable balance is likely overstated by about $368,000. Because this is a revolving loan program, if loans are not repaid, moneys are not available for other companies to further the City's economic development goals.

The Department does not provide performance reports to the Council for its revolving loan program. The Director provides a loan status report to the Loan Review Board, which shows the cash balance available for lending, the number of loans outstanding and the number of delinquent loans. However, the report lacks detailed information such as the borrower name, loan amounts outstanding, number of jobs created versus job goals, overdue amounts and number of missed payments. In addition, while the Loan Review Board is responsible for the approval of loans, the Council is ultimately responsible for the overall effectiveness of the loan program. Without effective monitoring and reporting, the Council does not have sufficient information to determine whether the expected benefits of the loan program have been achieved.

In March 2012, the Council passed a resolution to donate two tax-acquired real properties valued at $72,700 to OCRC for use in its "Rehab and Resell" program. The unpaid property taxes for these properties amounted to $20,929, and the City expects to receive this amount after OCRC rehabs and sells the properties. There is no authority for the City to make a gift of real property, even if in furtherance of an urban renewal program. This transfer should have been made at the highest marketable price. In addition, there was no written agreement between the City and OCRC that defines the terms and conditions of the arrangement. As a result, there is no assurance that the City will receive the $20,929 in tax settlements after OCRC sells the properties.

Comments of Local Officials

The results of our audit and recommendations have been discussed with City officials, and their comments, which appear in Appendix A, have been considered in preparing this report. City officials agreed with our findings and indicated they will prepare a corrective action plan to address the recommendations.

Introduction

Background

The City of Oswego (City) is located in Oswego County and has a population of 18,142. The City is governed by an elected eight-member Common Council (Council) comprised of the Mayor and seven members. The Council is the legislative body responsible for managing City operations, including establishing internal controls over financial operations. The Mayor serves as chief executive officer.

The City provides various services to its residents, including general government support, police and fire protection, water and sewer services, highway maintenance, community development and recreation. The City's budgeted appropriations for 2014 and 2015 were approximately $40 million and $41 million, respectively, and were primarily funded with revenues from sales tax, property tax, State aid and water and sewer rents.

The Community Development Department (Department), managed by the Director, receives federal and State funding for programs such as revolving loans, housing assistance, urban renewal and economic development that benefit City residents and businesses. The Loan Review Board, comprising five individuals appointed by the Mayor and two ex-officio members,[3] is responsible for reviewing loan applications and approving loans for the revolving loan program administered by the Department. The Department makes these loans to companies who use the money for the purchase of machinery and equipment, acquisition or construction of facilities, renovations or expansion of facilities, and working capital and inventory. As of October 31, 2014, the City had 65 loans with outstanding balances totaling approximately $2.4 million.

The Oswego City Revitalization Corporation (OCRC) is a separate, private nonprofit corporation whose purposes include the implementation of various programs and projects to eliminate slums, blight and blighting influences, and to assist the rebuilding and preservation of residential neighborhoods in the City.[4] OCRC is managed by its 11-member Board of Directors, which includes the Mayor, a Council member and the Community Development Department Director.

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3 The Director of Community Development and the Director of Operation Oswego County

4 According to OCRC bylaws, revised and adopted February 22, 2007, Section 2.1

Objective

The objective of our audit was to examine selected City community development activities. Our audit addressed the following related questions:

- Did the Department have a system in place to monitor job creation and enforce delinquent payments resulting from its revolving loan program?

- Did the City have the legal authority to donate, or convey for less than the highest marketable price, real property to OCRC?

Scope and Methodology

We examined the Department's loan monitoring practices and reviewed the City's transactions with OCRC for the period January 1, 2013 through October 31, 2014.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

Comments of Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with City officials, and their comments, which appear in Appendix A, have been considered in preparing this report. City officials agreed with our findings and indicated they will prepare a corrective action plan to address the recommendations.

The Council has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Council to make this plan available for public review in the Clerk's office.

Loan Monitoring

The Department makes community development block grant loans to companies to encourage economic development.[5] The Department is responsible for monitoring and evaluating companies' performance to determine whether they are meeting the job creation goals projected in their loan applications and repaying the loans on time. The Department should have an effective process in place to enforce the collection of loans that become delinquent and should establish procedures for determining when it is appropriate to write off uncollectible loans. The Council should evaluate the overall effectiveness of the loan program by reviewing performance reports provided by the Department.

The Department needs to improve its monitoring of the revolving loan program. Department employees did not routinely obtain information showing the number of jobs created to determine whether the loan program successfully created jobs. Also, the Department does not actively enforce the repayment of loans that become delinquent and does not have a process in place to determine when it is appropriate to write off delinquent loans that are "uncollectible." As a result, 37 of the 65 loans outstanding (57 percent) are delinquent.[6] These delinquent loans ranged between two and 80 months overdue. Additionally, the loan receivable balance may be overstated by $367,992 because some of the delinquent loans are not likely to be repaid.[7]

The Department does not provide performance reports to the Council. The Director provides a loan status report to the Loan Review Board.[8] The report shows the cash balance available for lending, the number of loans outstanding and the number of delinquent loans. However, the report lacks detailed information such as the borrower name, loan amounts outstanding, number of jobs created versus job goals, overdue amounts and number of missed payments. In addition, while the Loan Review Board is responsible for approving loans, the Council is ultimately responsible for the loan program's overall effectiveness. Without effective monitoring and reporting, the Council does not have sufficient information to determine whether the loan program's expected benefits have been achieved.

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[5] For purposes of this report, we have assumed that the loans are in compliance with statutory and regulatory requirements for use of block grant moneys and program income.

[6] The overdue portion of the delinquent loans is $551,308. The total outstanding receivable balance of the delinquent loans is $1.03 million.

[7] Twenty-one borrowers have not made any payments for over three years.

[8] The Loan Review Board met twice during our audit period.

Job Creation

The revolving loan program guidelines require the Department to monitor the loan program performance and companies' compliance with loan conditions. For example, when companies apply for loans, they agree to create or retain a certain number of jobs. The Department should collect evidence of the companies' job creation results and use that information to compare to job projections made in company loan applications. Loan contracts between the City and borrowers require companies to document and report their job creation results on employee questionnaires[9] and also to provide payroll records to the Department for five years or over the life of the loan, whichever is less. Other methods to monitor job creation could also include physical site visits to companies to confirm the job data.

To apply for a loan, a company must first complete a loan application. Among other things, the application requires the company to complete an employment plan which identifies the starting pay, type of worker and number of jobs to be created in each of the subsequent two years. At closing, the borrower receives the employee questionnaire form to report its job creation results. The Director told us that these questionnaires can be submitted to the Department at any time but, at a minimum, should be completed and available for onsite visits from the Department.

We found the Department does not routinely obtain information from companies showing the number of jobs created and does not perform site visits to review payroll records to monitor job creation results. The Director told us that she requested and received employee questionnaires and payroll data from one company because the State requested that information to be reported for a separate grant program. However, she did not compare this company's projected jobs on its initial loan application to the jobs actually created. The Department did not obtain employee questionnaires or payroll data for any other companies during our audit period.

Our review showed that 26 loans, totaling $1.57 million, were made from 2010 through 2012[10] to companies that projected they would create 106 full-time equivalent jobs. The company mentioned above that submitted its employee questionnaires and payroll data to the Director exceeded its job creation goals by 17 jobs (43 percent).[11] However, since the Department did not obtain employee questionnaires or payroll data from other companies, City officials do

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[9] A form completed and signed by newly hired employees that provides certain income status information

[10] The loan applications require the companies to project the number of jobs they will create in two years, so we focused on loans made from 2010 through 2012.

[11] The company's loan application stated it would create 39.5 jobs and it actually created 56.5 jobs.

not know whether jobs were created for the remaining 25 loans totaling $889,210 (66.5 jobs). When the City does not monitor job creation results, it lacks information needed to evaluate the effectiveness of the revolving loan program. Further, 13 of these companies, with 44.5 of the promised jobs, have not made payments for eight months or longer. Overdue payments totaled $135,899 ($303,616 was remaining on the loans). According to Department officials, two of these companies have filed for bankruptcy; their overdue payments totaled $19,369 ($29,446 remained on the loans).

Delinquent Loans

The Department should monitor its loans to ensure timely repayment. The Department has established specific revolving loan program guidelines for the enforcement of loans.[12] Under the guidelines, if an account becomes past due (30 days after due date), the borrower receives a late payment notice. The loan is considered in default when payments become more than 60 days past due. At that time, a meeting is to be arranged between the City, the borrower and all participating lenders to determine an appropriate strategy to "work out" the default. If it is determined that the borrower expects imminent bankruptcy and will not otherwise meet future loan payment obligations, or has acted in "bad faith," all necessary action including, but not limited to, foreclosure and repossession of the collateral "will be initiated to collect the outstanding balance of the loan." Since some loans will inevitably become uncollectible, it is also important that the Department has a process in place for addressing the losses that result from uncollectible loans and determining when it is appropriate to write off these loans from its accounting records.

As of October 31, 2014, 37 of the 65 loans outstanding (57 percent) were delinquent, with an outstanding balance of $1.03 million (overdue portion $551,308).[13] The Department does not actively enforce payment on delinquent loans and does not have a process in place to write off uncollectible loans.[14] The Director's secretary logs when payments are received and uses this schedule to determine whether a company should receive a late payment notice. The secretary told us that she tries to send late payment notices on a monthly basis. However, we reviewed the late payment notices sent from January 2014 through September 2014 and determined that they were only sent four times during the nine-month period.[15] Furthermore, the September notices were sent to only 14 of the 37 companies (38 percent) that were delinquent in payment. The Director's secretary

[12] We have assumed that the Department's guidelines are consistent with any statutory or regulatory requirements applicable to the block grant programs.

[13] The overdue portion is lower than the total amount due. We show both amounts for perspective.

[14] Loans that may be enforced with reasonable diligence should not be written off. City officials should consult with the City Attorney in developing this process.

[15] March, April, July, September

told us she discusses the delinquency status with the Director and stops sending late payment notices to companies after two years of non-payment. In addition, the Director told us that she has not been following up with the companies, as stated in the guidelines, to hold meetings with the borrowers to work out the default and is not actively pursuing collection of the companies' pledged collateral.

When loans are made, the guidelines require borrowers to pledge collateral and generally require personal guarantees. Collateral includes items such as real property, vehicles and business assets. We reviewed the loan files for all 37 delinquent loans and selected a sample of 14 loans with an outstanding balance totaling $674,316 (overdue portion $449,854) for further review to identify the Department's collection efforts to foreclose on or repossess the collateral that was pledged by the companies when the loans were initially made.[16] We determined that the Department has made no attempt to recover the collateral for nine delinquent loans (64 percent). These loans had outstanding balances totaling $184,292 (overdue portion $120,626). The Director told us that she has not been actively pursuing collection of the companies' pledged collateral. In fact, for one loan with a receivable balance of $5,268, the secretary could not find the borrower's folder and the Director could not tell us the status of this loan account.

The Department made attempts to recover the collateral for five of the loans with outstanding balances totaling $490,024 (overdue portion $329,228). The Department was successful in taking possession of some of the collateral, with an estimated value of $287,155.[17] However, most of this is not cash and the Department has not sold the items for cash. Furthermore, the Department has not adjusted the outstanding balance due for these loans since recovering this collateral.

In addition, the Department has no process in place for addressing the losses that result from uncollectible loans and the Director told us she has not taken action to write off uncollectible amounts. Of the 37 delinquent loans currently outstanding, 21 loans have had no payments for over three years. The overdue portion of these loans is $470,440, but the total outstanding balance due is $655,147. It is questionable whether any more payments will be received from these companies in the future. As a result, the Department's loan receivable balance is likely overstated. If the City sells the collateral it has repossessed and gets cash equal to the collateral's estimated value, the resulting

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[16] See Appendix B for our sample selection methodology.

[17] Real property with an estimated value of $275,000, restaurant equipment with an estimated value of $9,155 and $3,000 cash

amount of questionable loans is $367,992 and the outstanding loans receivable amount is approximately $2 million – not $2.4 million as reported.[18] Because this is a revolving loan program, if loans are not repaid, moneys are not available for other companies to further the City's economic development goals.

Recommendations

The Council should:

1. Ensure that the Director is following the Department's loan guidelines for monitoring job creation and enforcing delinquent payments. The Council also should require the Director to provide performance reports to monitor delinquent loans and evaluate the loan program's effectiveness.

2. Establish formal procedures for addressing the losses that result from uncollectible loans and, with advice of counsel, determining when it is appropriate to write off these loans.

The Director should:

3. Obtain information from companies showing the number of jobs created and retained. The Director should then monitor the job creation and retention performance of companies receiving loans to help determine if the loan program is achieving the intended benefits.

4. Actively pursue the collection of delinquent loans in accordance with the Department's written guidelines. This includes, in appropriate instances, foreclosing on pledged collateral to cover all or part of outstanding loan balances.

[18] The questionable loan receivable amount of $655,147 less the value of collateral obtained ($287,155) equals $367,992.

Donation of Real Property

Article 15 of General Municipal Law (GML) grants cities certain powers in connection with urban renewal projects, including making advances, loans and grants, subsidies, contributions and any other forms of financial assistance to urban renewal agencies, which are public benefit corporations. Article 15 does not, however, authorize cities to make gifts of their own funds to nonprofit corporations for urban renewal purposes. In addition, cities generally may sell real property acquired for urban renewal purposes only at the "highest marketable price" at public auction or by sealed bid, unless the property is sold to, among other entities, a person, firm or corporation designated by the city as a qualified and eligible sponsor. Even when a sale is made to a qualified and eligible sponsor, cities are required to obtain substantial and valuable consideration and not make a gift of the property.[19]

In March 2012, the Council passed a resolution to donate two tax-acquired real properties to the Oswego City Revitalization Corporation (OCRC) for use in its "Rehab and Resell" program. It appears that the City's transactions with OCRC were intended to be in furtherance of the City's urban renewal powers.[20] The resolution stated that the net proceeds after "tax settlements"[21] would be retained by OCRC to rehabilitate and resell future properties in a like manner to increase the City's tax base and encourage home ownership. In July 2012, the City transferred ownership to OCRC for these two properties, which had a full market value of $72,700.[22] The unpaid property taxes for these properties amounted to $20,929, and the City expects to receive this amount after OCRC rehabs and sells the properties.

There is no authority for a city to make a gift of real property to a private entity, even if in furtherance of an urban renewal program, and even if the gift is made to an eligible and qualified sponsor. Unless OCRC was designated as a qualified and eligible sponsor, the transfer should have been at the highest marketable price at public auction or by sealed bids. We found no documentation that supported the designation of OCRC as a qualified and eligible sponsor in accordance with GML. It is unclear that the tax settlements constituted the highest marketable price.[23] Therefore, it appears that the conveyance, even if

[19] Grand Realty Co. v City of White Plains, 125 AD2d 639

[20] See City Council Resolution No. 128 of 2012

[21] We understand that by "net proceeds after tax settlements," the parties intended that OCRC pay to the City an amount equal to the delinquent taxes that were due at the time the City acquired the property.

[22] Based on the assessment determined by the City's assessor

[23] Unpaid real property taxes amounted to $20,949; the full market value of the property was $72,700.

not a gift, was not in compliance with the requirements for disposition of urban renewal property in GML.[24] Moreover, there was no written agreement between the City and OCRC to help ensure the City would receive the tax settlements after OCRC sells the properties.

Some of the Council members and City officials told us that they did not realize OCRC was a separate entity from the City and thought the arrangement of donating the properties to OCRC was a way to reduce the tax-acquired properties in the City and to collect an amount equal to the taxes owed once the properties were sold. In June 2014, the Council requested that OCRC return one of the properties to the City since OCRC had not commenced work on it in over two years. However, OCRC is a separate, private nonprofit corporation. OCRC's Board decided not to return the property. In addition, since the City has no written agreement or contract with OCRC that defines the terms and conditions of the arrangement, there is no guarantee that the City will receive the $20,949 in unpaid taxes if the properties are sold.

Recommendation

5. The City should refrain from making gifts of real property to OCRC and should clarify when conveyances are for consideration, and not truly donations. Conveyances should be made pursuant to written agreements, setting forth terms and conditions, including consideration.

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[24] If the conveyances were not pursuant to the City's urban renewal powers, then the City still would not be permitted to convey the properties by gift (see New York State Constitution, article VIII, section 1) and generally would have had a fiduciary duty to sell the property at the best price obtainable or the most beneficial terms in the public interest (e.g., OSC Opn No. 2010-2). With respect to bidding requirements, as tax-acquired property, the City was permitted to sell the property without seeking bids, notwithstanding any other law (New York State Real Property Tax Law section 1166). Also, if OCRC were a local development corporation, then the City would have been permitted to negotiate a sale at agreed upon terms and conditions, notwithstanding any other law (New York State Not-for-Profit Corporation Law section 1411[d][2]). However, OCRC is not a local development corporation, so this provision does not apply.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

The local officials' response to this audit can be found on the following page.

The City of Oswego

Thomas W. Gillen

Mayor

October 26, 2015

[redacted]
Office of the State Comptroller
State Office Building, Room 409
333 East Washington Street
Syracuse, NY 13202-1428

Re: **City of Oswego – audit response**

Dear [redacted]

The City of Oswego has received and reviewed the draft report of the audit performed by the State of New York Office of the State Comptroller. The Mayor's Office, Community Development Office, and the Chamberlain's Office have reviewed the draft audit report, and will initiate and prepare a written Corrective Action Plan that addresses the findings and recommendations in the report.

The City of Oswego does not dispute the findings, and will follow the recommendations in the correction action plan.

Sincerely,

Thomas W. Gillen
Mayor

TWG:JR:jb
c. D. Coad, City Chamberlain
J. Rudgick, Community Development Director

City Hall 13 West Oneida Street Oswego, New York 13126 Phone: (315) 342-8136 Fax: (315) 342-8238
Website www.oswegony.org

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to examine selected community development activities, including the Department's process for monitoring job creation and enforcing delinquent loans and the City's legal authority to donate or transfer real property to OCRC. To achieve our audit objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed Council and Loan Review Board members and Department officials and staff to understand and assess the Department's processes and procedures regarding their monitoring of job creation and enforcing the payments from delinquent loans. From our interviews, we also obtained an understanding of the City's arrangement and transactions with OCRC.

- We reviewed the loan program guidelines to identify written criteria outlining the requirements for receiving a loan, maintaining evidence of job creation and enforcing delinquent loans from the revolving loan program.

- We identified 65 loans currently outstanding with a total outstanding balance of $2,387,602 by reviewing loan correspondence files and payment schedules. From these documents, we identified 37 delinquent loans with a total outstanding balance of $1,027,508 (overdue portion $551,308).

- For loans made from 2010 through 2012, we identified the number of jobs that companies projected to create from our review of loan contracts that were transacted during the application process.

- We assessed the Department's collection efforts for a sample of 14 loans. Our judgmental sample selection was based on a combination of risk factors including loans that are between four and five years old, those with significant delinquent balances (over $10,000), those with less than 10 payments made or loans over 15 years old.

- We consulted with our legal department concerning the City's legal authority to transfer real property to OCRC.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX C

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Andrew A. SanFilippo, Executive Deputy Comptroller
Gabriel F. Deyo, Deputy Comptroller
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