

Town of Hempstead Local Development Corporation

Project Approval and Oversight

SEPTEMBER 2021



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Town of Hempstead Local Development Corporation

Audit Objective

Determine whether the Town of Hempstead Local Development Corporation (THLDC) Board of Directors (Board) properly approved and monitored projects.

Key Finding

While the Board properly approved and monitored projects in accordance with standard project procedures, it did not set clear and specific goals when approving projects.

The Board issued a total of \$96.6 million of tax-exempt bonds and \$1.8 million of taxable bonds during the audit period. However, THLDC officials cannot determine whether projects are meeting the intended purpose because the goals of the projects are not clearly defined in the authorizing resolutions.

Key Recommendation

- Authorizing resolutions should include clear and specific goals so the monitoring process can establish whether projects are meeting the intended purpose.

THLDC officials disagreed with the findings and recommendations in our report. Appendix B includes our comments on the issues raised in the LDC's response letter.

Background

THLDC is a not-for-profit corporation established in 1966 by the Board of the Town of Hempstead (Town).

THLDC's Board is composed of seven members appointed by the Town Board and is responsible for THLDC's general management and financial and operational affairs including approving projects that are consistent with the THLDC mission.

The Executive Director, Chief Financial Officer and Corporate Administrator are responsible for day-to-day operations including the annual monitoring procedures. THLDC funds its operations with application, administrative and compliance fees paid by the not-for-profits.

Quick Facts

2020 Projects	
Approved	1
Debt Issued	\$58.9 million
2019 Projects	
Approved	2
Debt Issued	\$39.5 million
All Projects	
Approved	19
Debt Issuances Approved	\$608.9 million
Outstanding Debt Monitored	\$550 million

Audit Period

January 1, 2019 – November 30, 2020

Project Approval and Oversight

THLDC primarily provides financial assistance to not-for-profit entities through the conduit issuance of tax-exempt bonds for acquiring and building industrial, commercial and recreation facilities deemed in the public interest. Although THLDC issues the debt, neither THLDC, the Town, New York State, nor any political sub-division is responsible for repaying the bonds. The not-for-profit entity requesting financial assistance is responsible for repaying the bonds that are secured by the property being financed.

What Is an Effective Project Approval and Monitoring Process?

A board should adopt policies and procedures that address the approval and monitoring of projects to help ensure the projects meet an organization's objectives and goals. Good business practices include officials ensuring that projects are consistent with the organization's purpose, authorizing resolutions include clear and specific goals and that all applications and related documentation is submitted along with applicable fees. In addition, all projects should be approved by the board and appropriate parties, and applicants must comply with monitoring procedures such as annual reporting and fee requirements.

THLDC Does Not Identify Clear and Specific Goals When Approving Projects

The Board adopted standard project procedures document how applications are processed, and projects are approved and monitored. When considering a project for financing approval, THLDC officials and corporation counsel meet with the prospective applicant to, among other reasons, determine whether the project is consistent with the THLDC's purpose as defined in Board-adopted standard project procedures, "to increase or retain permanent private sector employment through the issuance of tax-exempt bonds."

Applicants are required to submit a completed application with recent audited financial statements, an environmental assessment form, a detailed breakdown of project costs, a narrative description of the project, and a nonrefundable \$3,000 application fee.

The applicant submits the required paperwork and application, then the project is placed on the Board's agenda. At this initial meeting, the Board receives a presentation from the applicant, and will consider and adopt an inducement resolution if it decides to move forward with the project. Once the Board adopts an inducement resolution, THLDC staff schedule and hold a public hearing to obtain input from the general public. The Board then considers and adopts an authorizing resolution for the project, which is the Board's final approval required for issuing tax-exempt bonds. Upon Board approval, THLDC officials deliver

the applicant's file folder to the Office of the Town Supervisor for the Town Supervisor's approval. The Town Supervisor signs off on a certificate of approval for the project. Upon completion of the transaction, an initial compliance fee of \$3,000 is collected from the applicant.

We reviewed all active projects during the audit period consisting of 19 projects with approved debt totaling \$608.9 million.

The THLDC Board approved a maximum of \$131 million in tax-exempt bonds and \$10 million in taxable bonds for three projects during our audit period, of which THLDC issued a total of \$96.6 million of tax-exempt bonds and \$1.8 million of taxable bonds. We reviewed the application files for all three projects. The Board and THLDC officials followed their standard project procedures for all three project applications. The procedures included collecting the \$3,000 application fee and a \$3,000 initial compliance fee, and ensuring the applications were complete, approved by the Board and certified by the Town Supervisor. In addition, officials ensured each project is consistent with THLDC's purpose, which is accomplished by reviewing the information in the application and by conducting various Board meetings and a public hearing. However, the goals of the projects are not clearly defined in the authorizing resolutions.

We also reviewed monitoring procedures to determine whether THLDC officials received all required annual compliance documents and compliance fees in 2020 for the 18 projects with outstanding bond issuances totaling \$550 million. The standard project procedures were followed for all 18 projects to ensure the applicants complied with the annual reporting requirements, which included submitting the \$1,500 annual compliance fee. The fee is \$1,000 for projects approved prior to 2017. Monitoring procedures require applicants with approved projects to submit compliance documents annually, until the bonds are paid off. The THLDC sends a letter to each not-for-profit entity which includes a compliance affidavit and a reminder to submit:

- A copy of the current certificate of insurance which reflects the Town of Hempstead LDC as an additional insured party,
- A certificate or letter attested to by the entity that there is no pending litigation,
- A copy of the entity's audited financial statements (to be received by April 1st of the current year).

The standard project procedures were followed for all 18 projects to ensure the applicants complied with the annual reporting requirements...

The letter also includes notice to the entity that failure to return the completed affidavit constitutes a default in their agreement with the THLDC and may result in the loss of their benefits. The compliance affidavit includes a data sheet to be filled out by the entity with information about the status of the outstanding bonds and employment information, including jobs created and retained because of the project.

Officials also told us that in addition to the information provided by the not-for-profit entity, they refer to the notes to the audited financial statements for information related to the public purpose of the project including accomplishments of the individual entities.

Despite these monitoring procedures, THLDC officials cannot determine whether projects are meeting the intended purpose, because the goals of the projects are not clearly defined.

The three projects approved during the audit period that benefited from THLDC's financial assistance included two charter schools and a university.



Academy Charter School – The Board approved the issuance and sale of up to \$80 million in tax-exempt bonds and \$10 million in taxable bonds for:

- the refunding of \$9,655,000 bonds originally issued in 2011 for the construction of a 34,500 square foot building and related costs,
- the refunding of \$12,705,000 bonds originally issued in 2013 for the purchase of land, renovation and expansion of an existing 34,000 square foot building and construction of a 17,000 square foot building on said land and related costs,

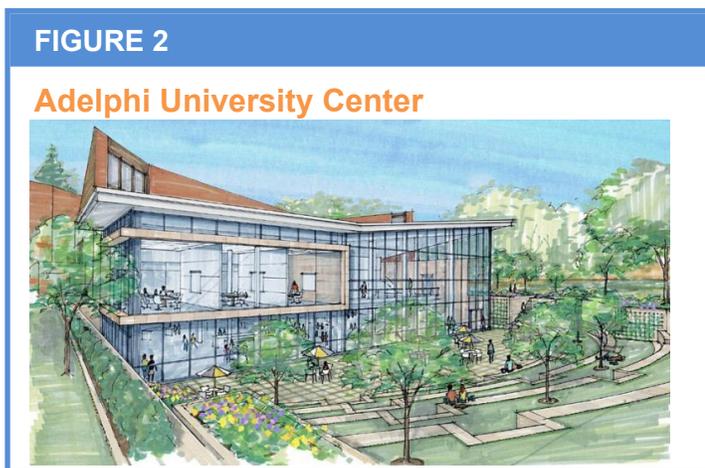
- and the construction of new facilities and renovation of existing structures on the school’s Hempstead and Uniondale campuses, and related costs, estimated at approximately \$30.3 million.

The applicant is using \$58.9 million from the 2020 bond issue (\$57,995,000 in tax-exempt bonds and \$945,000 in taxable bonds) to refinance previous bond issues and to build and equip a career and technical school in Uniondale (Figure 1), create new middle-school facilities in Uniondale and expand its existing middle school to accommodate elementary-aged students.

The application indicated the project would result in space for 125 new students and create about 76 full-time jobs. However, the authorizing resolution, dated May 28, 2020, indicated the project “...will promote the charitable or public purposes of relieving and reducing unemployment, promoting and providing for maximum employment, bettering and maintaining job opportunities, instructing or training individuals to improve or develop thereby lessening the burdens of government and acting in the public interest...”

While monitoring procedures do require the applicant to disclose the number of jobs created as a result of the project, procedures do not require disclosure of student enrollment figures. Also, given that the language in the authorizing resolution is vague and non-specific, THLDC officials cannot determine if the project met the intended goal. Citing promoting and providing for maximum employment without defining what maximum employment is or stating instructing or training individuals without defining how many individuals makes it impossible to determine if the project has achieved its intended goal.

...THLDC officials cannot determine if the project met the intended goal.



Adelphi University – In 2019, the Board authorized the issuance of up to \$35 million in bonds to:

- assist Adelphi University in the construction of a 2,600 square foot addition to the student center, located at their Garden City campus,

- and the refinancing of approximately \$21 million in outstanding bonds originally issued in 2009 for the construction of a 55,000 square foot residence facility, the renovation and equipping of two existing buildings, and the design and architectural costs related to the expansion of a library building, all located on the Garden City campus.

The applicant ultimately used \$25 million from the 2019 bond issue to renovate and expand its University Center (Figure 2), and to refinance the 2009 bonds issued through THLDC to build dorms and complete other campus renovations. The application indicated the project would create no new jobs. However, in the authorizing resolution, dated April 17, 2019, the Board specified the series 2019 project "...will promote and maintain the job opportunities, health, general prosperity and economic welfare of the citizens of the Town of Hempstead and the State of New York and improve their standard of living..." Again, based on this vague language the intended goals of the project are unclear.

THLDC officials told us that while they do collect employment data resulting from ongoing projects, there are no specific goals to use as a measure of the project's success. While monitoring procedures were followed and the entity submitted all requested and required information, none of the information identified a benefit to the Town. This is because the monitoring procedures do not establish if the project results in any health benefits, any improvement to the standard of living or any increase to the general prosperity and economic welfare of the citizens, which were all cited in the authorizing resolution.



Circulo de la Hispanidad – In 2019, the Board authorized the issuance of up to \$16 million in bonds to:

- assist Circulo in refinancing approximately \$14 million in outstanding bonds originally issued in 2007 for the acquisition of land and construction of a 35,000 square foot facility

-
- and to fund a debt service reserve and a repair and replacement reserve.

The applicant is using \$14.5 million from the 2019 bond issue (\$13,640,000 in tax-exempt bonds and \$900,000 in taxable bonds) to refinance a 2007 Town Industrial Development Agency bond issue that financed the construction of the current facility that houses the Evergreen Charter School (Figure 3). In the authorizing resolution, dated July 25, 2019, the Board specified the series 2019 project "... will promote and maintain the job opportunities, health, general prosperity and economic welfare of the citizens of the Town of Hempstead and the State of New York and improve their standard of living...". The same language was also used to describe the Adelphi University Center project discussed earlier. Again, the vague language makes the intended goal of the project unclear. Although THLDC officials collected employment data in the 2019 annual compliance documents, which indicated that 12 full-time jobs and nine part-time jobs were created, because the language is vague and non-specific in the authorizing resolution, it is impossible to determine if the project met its purpose through creation of these 21 jobs. Further, none of the monitoring procedures determine if the project resulted in any health benefits, improvement to the standard of living or increase to the general prosperity and economic welfare of the Town citizens, which were cited in the authorizing resolution.

While the Board and THLDC officials adopted and followed their standard project procedures for the three projects approved during our audit period, having vague and non-specific authorizing resolutions makes it impossible to determine if the projects are meeting the intended goals. And while the Board and officials followed their monitoring procedures for all 18 projects with outstanding bond issuances during our audit period, these procedures were unable to establish whether projects are meeting their intended purpose due to unclear and vague goals.

By adopting authorizing resolutions that establish specific and measurable goals, the Board would provide specific guidance to help officials ensure projects are meeting their intended purpose. Approving projects without identifying specific and measurable goals that meet the purpose of benefitting the Town is not in the public's best interest.

What Do We Recommend?

The Board should

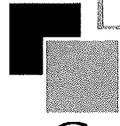
1. Ensure authorizing resolutions include clear and specific goals so the monitoring process can establish whether projects are meeting the intended purpose.

Appendix A: Response From Local Development Corporation Officials

Frederick E. Parola
Chief Executive Officer

Town of Hempstead



 Local
Development
Corporation

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(516) 489-5000 EXT. 4200 • (516) 489-3179

August 17, 2021

Ira McCracken
Office of the NYS Comptroller
Division of Local Government and School Accountability
110 State Street
Albany, New York 12236

Dear Mr. McCracken,

The Town of Hempstead Local Development Corporation is in receipt of the Project Approval and Oversight Draft Audit 2021M-37 covering audit period January 2019 to November 2020.

During a recent conversation with your office, the Corporation addressed, among other issues, the mission of the Local Development Corporation. Your report describes the LDC's purpose as seeking "to increase or retain permanent private sector employment through the issuance of tax-exempt bonds." The specific mission of the Local Development Corporation, which is governed by the Membership Corporations Law, as superseded by Section 1411 of the Not-for-Profit Corporation Law, as well as the Mission Statement of the Corporation, refers to employment, encouraging development and acting in the public interest.

See
Note 1
Page 12

The LDC does collect employment data as one of the tools to verify that the purpose of the project is being met. Using this tool for the Educational institutions you have highlighted, hiring employees such as teachers, verifies that the project is meeting its purpose of educating and/or housing students. If there is an increase in that employee number we know the goal of the facility (school) is being met if the facility is operating as an Educational Institution. The LDC is not required to collect employee data but again uses it as one way to verify the success and the obvious goals of the project. Other monitoring tools include the use of their audited financial statements,

See
Note 2
Page 12

which are collected during compliance, compliance data submissions and websites for enrollment data and/or site visits.

With regard to the Academy Charter School, which is primarily located in the only highly distressed area of Nassau County, as defined by the Census, we find it curious that your report stated it was "impossible to determine if the project has achieved its intended goal." This could not be further from the truth. The success of the school can be measured in many ways, including the fact that the school adds an additional grade each year and still has a waiting list. The School also has a graduation rate that exceeds the New York State Average according to the State Department of Education, while the public school directly in its service area has abysmal education results. Additionally, the Academy Charter school has expanded its campus in Uniondale to build a Career and Technical school and create additional space for middle and elementary students. The Authorizing Resolution expresses this Career and Technical School is created specifically for the "reduction of unemployment, instructing and training individuals to improve or develop and lessening the burdens of government acting in the public interest." We strongly object to the characterization that it is impossible to determine if the project achieved its goal. The above facts highlight that it has not only achieved its goal but exceeded the expectations with the additional creation of employment positions as cited in the original application and verified through compliance.

See
Note 3
Page 12

Your office also reviewed Adelphi University, a nationally ranked University that serves local, national and international students. The many projects that have been embraced by this Corporation dating back to the nineties speak for themselves in terms of employment, student education and enrollment and job opportunities for educators on every level. The authorizing resolution speaks about "maintaining job opportunity" which is an understatement based on the fact that teacher employment increases with student enrollment. "Prosperity and Economic Welfare" in the Town of Hempstead is achieved by the hiring of high level educators and educating students to be teachers and nurses, among other things, to take our society into the future. These are very clear goals and purposes. Both professions have been defined by New York State as essential workers, but you state the language is "vague and the intended goals unclear". The draft audit goes on to say "there are no specific goals to use as a measure of the project's success". This is simply untrue. The goal is to construct the building as defined in the resolution. If the building is used for the intended purpose, which it is, the University and Corporation has achieved its goal and public purpose. Furthermore, these specifically do improve the standard of living as these students will go out in to the world fully educated and will continue to contribute to the general prosperity and economic welfare of the citizens and community.

See
Note 4
Page 12

Additionally, Adelphi University is one of the largest employers in the Town of Hempstead and the economic impact of the University, its faculty, staff and students, directly contribute millions of dollars into the local economy. Across NYS the economic

multiplier impact of colleges and universities drive the local economy. With Adelphi University, Hofstra University and Molloy College, all of which have greatly improved and expanded with tax-exempt Bond Financing from the TOHLDC, the Town of Hempstead has become a major center of higher education. No other Town on Long Island has three independent private colleges or universities. We again object to this characterization as the tools the Corporation uses to annually review all its projects are accurate.

See
Note 5
Page 13

The last project that was highlighted was Circulo de la Hispanidad. As with the Academy Charter School, this project serves a community that is the only distressed area in Nassau County as defined by the Census Bureau. This project specifically serves the individual needs of this community in many ways including educating students between grades Kindergarten and 8th grade, ensuring the welfare of the community and the general and health and prosperity of the citizens in the surrounding areas. This school continues to add a grade a year to improve the standard of living for the students and give them support and access to the community center which offers youth development programs, housing programs, health services programs and educational programs. The language within this approval resolution was absolutely on target as this project achieved and exceeded the purpose and goal of "health benefits, improvement to the standard of living and the increase to the general prosperity and economic welfare of the Town citizens".

See
Note 6
Page 13

After nine months of working with the Office of the State Comptrollers, we are left perplexed as to both the intent and the purpose of this audit. We have submitted thousands of pages of documentation supporting each of these projects and have established their purposes and goals clearly. The Corporation has verified all information through the use of many tools during the compliance review. The Town of Hempstead LDC has worked diligently over the past years through the development and expansion of educational institutions and has contributed substantially to lessening the burdens of the government in acting in the public interest. In these specific audit instances, the Corporation has meet and exceeded its goals with its partners to enhance the future for our youth, encourage economic growth, expand job opportunities, instructing and training individuals and acting in the public interest.

See
Note 7
Page 13

It is concerning to us that the efforts of the LDC to help the most impoverished families and communities have been targeted as an example of the Corporation not achieving the purposes or goals of particular life changing programs and projects. The students benefiting from these projects are in the thousands and that does not include their family members or the ripple effect these projects will create in the future. All goals and purposes have been achieved just by the pure definition of the success and expansion of each of these projects and to diminish their impact in this way soils the perception of all the residents that have been so positively impacted.

See
Note 8
Page 13

We are proud of the work we have done for the residents of the Town of Hempstead and can quantify and determine each intended purpose through the compliance review, collection of data and the use of review tools noticing year after year the data exceeding the individual requirements.

Sincerely,

Frederick E. Parola
CEO

Edie M. Longo
CFO

CC: LDC Board
Counsels to the Corporation:
William Weir, Esq.
John E. Ryan, Esq.
Paul O'Brien, Esq.

Appendix B: OSC Comments on the Corporation's Response

Note 1

We clarified the report to reflect THLDC's purpose. Our report quotes directly from the LDC's Board-adopted standard project procedures.

Note 2

None of the authorizing resolutions reviewed identified a project purpose of "educating and/or housing students." Further, while the goals of an educational institution in general are obvious, the goals of a specific project to expand or improve facilities or programs, which is not the same thing, are not obvious in the THLDC authorizing resolutions. If a project is approved because it is expected to increase enrollment and/or employment, those goals should be clearly expressed in the authorizing resolution and verified as part the annual compliance process.

Note 3

While the application for the project indicates it would result in the enrollment of 125 new students and retain 112 existing jobs while creating an additional 80 jobs (76 full-time and four part-time) over the subsequent 3 years, these goals were not specified in the authorizing resolution and are not verified annually. The authorizing resolution cites promoting and providing for maximum employment but does not define what maximum employment means. In addition, stating instructing or training individuals without defining a specific number of individuals makes it impossible to determine if the project achieved its intended goal. Further, the addition of a grade each year, an enrollment waiting list and a graduation rate that exceeds the New York State average were not identified as the purpose of the project in the application, not identified as a goal in the authorizing resolution, nor is data captured as a part of the annual compliance process that would verify these items.

Note 4

The Adelphi University project's purpose is not clearly defined. While the project application indicated the project would create no new jobs, its authorizing resolution states the project "...will promote and maintain the job opportunities, health, general prosperity and economic welfare of the citizens of the Town of Hempstead and the State of New York and improve their standard of living..." However, these statements are vague and not measurable. The hiring of high-level educators and educating students to be teachers and nurses are not documented as the project's purpose in the application or the authorizing resolution. In addition, data to determine if the University is in fact doing such is not captured as a part of the annual compliance process.

While the application identified the intended use of the building, the authorizing resolution does not. Further the monitoring process does not request any information on the use of the building. Project authorizing resolutions should include clear and specific goals (e.g., number of new jobs created, number of students taught) so the monitoring process can establish whether projects are meeting the intended purpose.

Note 5

Our report is not about the accuracy of the data the THLDC receives as part of its monitoring process; rather, our report highlights how the authorizing resolutions for projects do not contain clear and specific goals so the monitoring process can establish whether projects are meeting the intended purpose.

Note 6

The Circulo de la Hispanidad project's goal is not clearly defined in the authorizing resolution. The authorizing resolutions for this project and the Adelphi University project both say the projects "... will promote and maintain the job opportunities, health, general prosperity and economic welfare of the citizens of the Town of Hempstead and the State of New York and improve their standard of living..." However, the authorizing resolution does not include a clear and specific number of new jobs that would be created as a result of the project. Neither the project application nor the authorizing resolution state the addition of a grade each year and offering of youth development, housing, health services and educational programs at the community center were identified as the project's goal. In addition, no data is captured as a part of the annual compliance process that would verify these items.

Note 7

The audit team communicated the audit objective and methodology with THLDC officials prior to starting fieldwork and during the audit met on numerous occasions with various officials to ask and answer questions.

Note 8

The three projects discussed in the report were all projects the Board approved during the audit period. The authorizing resolutions for all projects approved during the audit period do not contain clear and specific goals. We acknowledge the public benefit each of these not-for-profits afford the community, however, it is difficult to determine whether the benefits, or the intended purpose of the specific projects financed with the assistance of the THLDC were truly a success or provided a positive impact to the local community because the authorizing resolutions do not define clear and specific goals.

Appendix C: Audit Methodology and Standards

We conducted this audit 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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed THLDC officials and reviewed THLDC's standard project procedures, and standard project applications to gain an understanding of the project approval and monitoring process.
- We obtained representations from Board members and THLDC officials that disclosed their outside employment and business interests and those of their spouses for the audit period. We reviewed these disclosures to determine whether Board members or officials had financial transactions that might constitute prohibited conflicts of interest.
- We reviewed the New York State Authorities Budget Office (ABO) website for any instances of potential ethics violations or complaints involving THLDC Board members or officials that ABO officials followed up on.
- We reviewed the application files for three projects. We determined whether the application was complete and whether the required supporting documentation and application fee was submitted with the application. We also determined whether the applicant gave a public presentation to the Board before a public hearing and whether a public hearing was scheduled and held before Board approval. We also determined whether public notice was advertised before the public hearing and whether the Board approved the project and the Town Supervisor signed a certificate of approval for the project.
- We reviewed 18 projects to determine whether all required documentation was submitted with the annual compliance fee for the most recently completed calendar year. The 18 projects included two of the three projects approved during the audit period and 16 projects approved prior to the audit period. The remaining project was not reviewed for compliance because it was approved in 2020 and its first annual compliance requirement will not occur until after the audit period.

We conducted this performance audit in accordance with generally accepted government auditing standards (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.

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.

Appendix D: Resources and Services

Regional Office Directory

<https://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf>

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

<https://www.osc.state.ny.us/local-government/publications>

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

<https://www.osc.state.ny.us/local-government/publications>

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

<https://www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf>

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

<https://www.osc.state.ny.us/local-government/publications>

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

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