

New York State Comptroller
THOMAS P. DiNAPOLI

Wayne County Industrial Development Agency

Website Transparency

October 2026 | 2026M-85

Prepared by the Division of Local Government and School Accountability

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Audit Results

Wayne County Industrial Development Agency

Audit Objective

Did Wayne County Industrial Development Agency (WCIDA) officials maintain a transparent website?

Audit Period

January 1, 2025 – June 12, 2026

Understanding the Audit Area

Maintaining a complete, accurate and transparent website provides taxpayers and other interested parties with access to information needed to understand and evaluate an Industrial Development Agency's (IDA) operation, finances, governance and projects. Providing this information promotes accountability and transparency and helps foster public confidence in an IDA's operations

For 2025, WCIDA officials reported 35 active projects with project costs totaling \$265 million and a net employment change of 482 jobs to the Authorities Budget Office (ABO). WCIDA records indicate, in calendar year 2026, officials had 39 projects.

Audit Summary

WCIDA officials generally maintained a transparent website. However, we identified minor issues that we reviewed with WCIDA officials.

Sensitive information technology (IT) control weaknesses were communicated confidentially to officials.

The report includes one recommendation that, if implemented, will improve WCIDA's website transparency processes so that the public can easily navigate through the website to make informed decisions.

This audit was conducted pursuant to Article X, Section 5 of the State Constitution and the Office of the New York State Comptroller's (OSC's) authority as set forth in Article 3 of the New York State General Municipal Law (GML). The audit's methodology and standards are included in Appendix C.

The WCIDA Board (Board) 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 provided to OSC within 90 days, pursuant to Section 35 of GML. For more information on preparing and filing the CAP, please refer to the OSC brochure, *Responding to an OSC Audit Report*, which was provided with the draft audit report. The Board is encouraged to make the CAP available for public review in the Agency's office.

Website Transparency: Finding and Recommendation

WCIDA provides financial assistance, including tax exemptions (e.g., real property, mortgage recording, sales and use taxes), to businesses to encourage various types of economic and community development. In return for financial assistance, project owners who receive IDA financial assistance generally promise to create new jobs or retain existing jobs in the community and invest in constructing new buildings or renovating existing buildings. The ABO requires certain IDA activity information¹ be made available on its website, enabling the public to easily find and navigate through it.

According to its website, the ABO is committed to the principles of public disclosure and transparent reporting of public authority financial and management information. The ABO requires certain IDA activity information be made available on its website, enabling the public to easily find and navigate through it.

More details on the criteria used in this report, as well as resources OSC makes available to local officials that can help them improve operations, are included in Appendix A.

Finding 1 – WCIDA officials generally maintained a transparent website.

Between May 20 and May 29, 2026 we compared the information posted on WCIDA’s website to the ABO’s guidance² and determined that WCIDA generally complied with posting all the required documents. However, we did identify minor issues:

- WCIDA officials did not post all required project documents, including a project approval resolution and project agreements, for two active projects. The Executive Director explained that a project agreement was not posted for one project because the project was established before the requirement for project agreements and instead, used Agency agreements. WCIDA officials were unaware that the approval resolution for this project and the project agreement for the second project were not posted to the website. Both documents, as well as the Agency agreement, were posted to WCIDA’s website shortly after our inquiry.
- WCIDA officials did not post documents to be discussed at committee meetings (audit, finance and governance committees), as required, reducing the level of transparency available to the public. Instead, WCIDA officials publicly posted the committee meeting documents, final versions with recommendations and Board meeting agendas when they were provided to the Board.
- WCIDA officials did not inventory and classify computerized data, including personal, private and sensitive information (PPSI). PPSI is any information to which unauthorized access, disclosure, modification, destruction or use – or disruption of access or use – could have or cause a severe impact on critical functions, employees, customers, third parties or other individuals or entities.

Sensitive information technology (IT) control weaknesses were communicated confidentially to WCIDA officials.

Not fully complying with transparency requirements limits public access to important information and reduces overall transparency.

¹ Our audit references the required documents outlined in ABO Policy Guidance 25-02. See: https://abo.ny.gov/system/files/documents/2025/11/25-02websitetransparencyrequirements_0.pdf

² Ibid

Recommendation

1. The Board and WCIDA officials should monitor and regularly update WCIDA's website to ensure that the website contains all required information.

Appendix A: Profile, Criteria and Resources

Profile

IDAs are established by a special act of the State Legislature to advance job opportunities, economic welfare, health and general prosperity for the people of New York State.

WCIDA was created in 1969 to promote development and economic growth in Wayne County (County). The seven-member Board appointed by the County Board of Supervisors governs WCIDA and is responsible for its general management and control, including website transparency.

The Board-appointed Executive Director and Deputy Director are responsible for managing the day-to-day operations. WCIDA officials use County-owned IT computers, network and Internet resources, IT policies and software to perform day-to-day operations and collect, access, store and disseminate computerized data. The various types of computerized data maintained by WCIDA officials include financial, personnel, legal and real property records that may contain PPSI. The Agency secretary is responsible for posts and updates made to WCIDA's website.³

Criteria

The ABO is committed to the principles of public disclosure and transparent reporting of public authority financial and management information. To assist public authorities to meet their disclosure and reporting obligations, the ABO has developed a checklist of policies, reports and authority information that public authorities must post and maintain on their website.⁴ This information includes:

- Financial reports,
- Project information and documentation,
- Administrative documentation related to Agency organization,
- Policies and bylaws, and
- Board and committee meetings.

The County's Information Security policy (Policy) states that all information residing on the County's information systems is owned by the department head and designees of the department that created it and that the information owner should classify and secure information within their jurisdiction based on the information's value, sensitivity to disclosure, consequences of loss or compromise, and ease of recovery. The Policy also states that all employees and other users representing County government must never divulge PPSI pertaining to the County, themselves, another employee, a contractor or vendor or any consumer or member of the public.

³ The Deputy Director performed these duties during the period reviewed while the Agency secretary position was vacant.

⁴ See Supra, footnote 1.

Additional Resources

OSC's *Local Government Management Guides*, and other informational resources that are available on OSC's website to help officials understand and perform their responsibilities, include:

- Performance of Industrial Development Agencies in New York State:
<https://www.osc.ny.gov/files/local-government/publications/pdf/ida-performance-report-2026.pdf>

In addition, local officials can use OSC's website to search for audits, resources, publications and training for officials at: <https://www.osc.ny.gov/local-government>.

Appendix B: Response From IDA Officials

The content below is a reproduced copy of the original response letter issued by IDA officials, is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*,⁵ and may have included changes to spelling and grammar. The substance of the content was not changed.

Economic Development and Planning
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wedcny@co.wayne.ny.us – (315) 946-5919

October 2, 2026

Chief of Municipal Audits
Office of the State Comptroller
Division of Local Government and School Accountability
Rochester Regional Office

RE: Wayne County Industrial Development Agency (Website Transparency) Audit Response Letter

To whom it may concern,

On behalf of the Wayne County Industrial Development Agency (WCIDA) I am providing this response to the Office of the State Comptroller preliminary draft findings provided September 8th 2026.

The draft report identified one finding regarding website transparency, noting “WCIDA officials generally maintained a transparent website” but identified three minor issues. We agree with these findings and will provide correction details in our Corrective Action Plan (CAP).

Sincerely,

Brian Pincelli
Executive Director
WCIDA

⁵ <https://www.ada.gov/resources/2024-03-08-web-rule/#highlights-of-the-requirements-in-the-rule>

Appendix C: Audit Methodology and Standards

OSC auditors obtained an understanding of internal controls that were deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of the work on internal controls, as well as the work performed in the audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed WCIDA officials and reviewed WCIDA and County policies and procedures to gain an understanding of operations and procedures regarding website transparency, maintenance and use.
- We reviewed project information and documentation posted to WCIDA's website, including project agreements and resolutions, for 39 projects including:
 - 35 projects listed on the 2025 Public Authorities Reporting Information System (PARIS) report,
 - One project activated after the 2025 PARIS report was released,
 - One that assumed the agreement from a former project,
 - One that did not go through with the project, and
 - One project that is not active.
- We compared the information on WCIDA's website to the ABO's Policy Guidance No. 25-02 to determine whether WCIDA officials posted information to the website according to ABO's guidance.

The audit also examined the adequacy of certain IT controls. Because of the sensitivity of some of this information, the results were not discussed in this report but were instead communicated confidentially to IDA officials.

OSC auditors conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that auditors plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. Auditors believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objective.

Questions?

ROCHESTER REGIONAL OFFICE

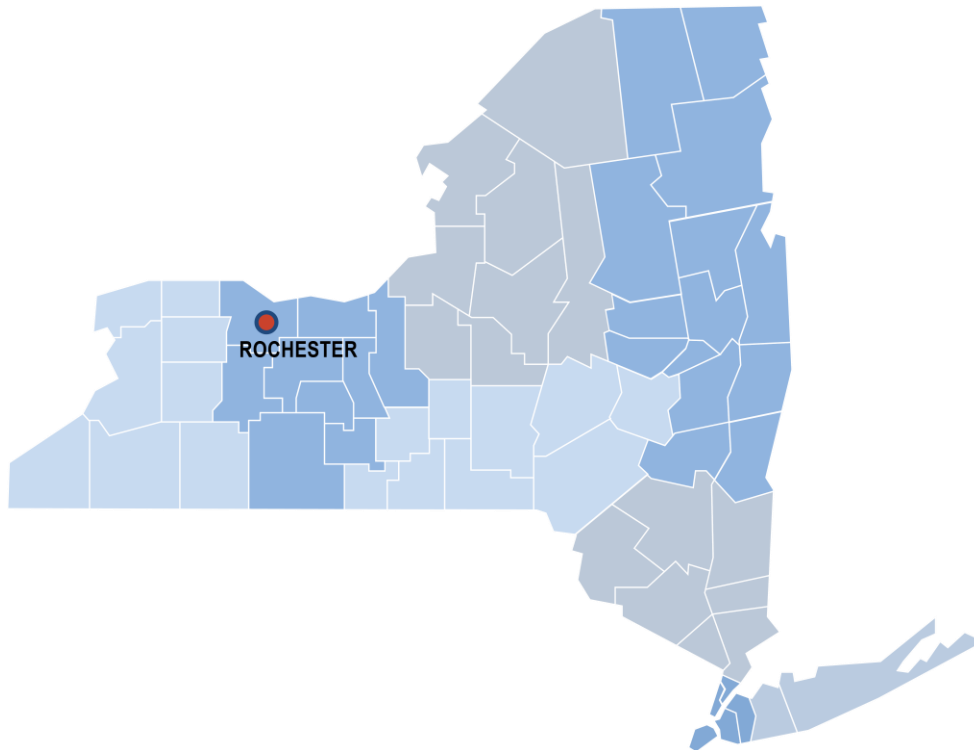
Stephanie Howes, Chief of Municipal Audits

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