

Index of Albany Water Board Policies (Updated September 4, 2025)

POLICIES						
No.	Albany Water Board Policy Title	Date Adopted	Resolution # (Adoption)	Latest Revision Date	Resolution # (Latest Revision)	Latest Review Date
1	Annual Review	2/25/2022	22-13	N/A	N/A	1/24/2025
2	Anti-Harrassment and Complaint Form	2/28/2020	20-10	2/25/2022	22-13	1/24/2025
3	Authorized Billing Adjustments	8/28/2015	15-26	2/25/2022	22-13	1/24/2025
4	Code of Ethical Conduct	2/28/2020	20-12	2/25/2022	22-13	1/24/2025
5	Conflict of Interest	9/25/2015	15-32	2/25/2022	22-13	1/24/2025
6	Excavation	6/27/2016	16-32	3/25/2022	22-22	1/24/2025
7	Executive Session	8/28/2015	15-26	2/25/2022	22-13	1/24/2025
8	Extension of Credit	8/28/2015	15-26	2/25/2022	22-13	1/24/2025
9	Indemnification	3/10/1987	Adopted in By-Laws, Reviewed 15-26	2/25/2022	22-13	1/24/2025
10	Installation of Yard Hydrants and Suspension of Billing	6/25/2021	21-53	5/22/2025	25-35	5/22/2025
11	Internal Controls	2/28/2020	20-11	12/20/2024	25-08	1/24/2025
12	Investment	1/5/1989		3/25/2022	22-22	1/24/2025
13	Lead and Copper Compliance Sampling Participant Billing Incentive	8/22/2025	25-58	N/A	N/A	8/22/2025
14	Lead Service Replacement Program - Find and Fix	10/20/2023	23-75	11/17/2023	23-92	1/24/2025
15	Procurement	8/28/2015	15-26	6/27/2025	25-38	5/22/2025
16	Property Acquisition	8/28/2015	15-26	11/22/2024	24-64	1/24/2025
17	Property Disposition	8/28/2015	15-26	11/22/2024	24-64	3/25/2023
18	Rate Hearing	1/27/2023	23-09	N/A	N/A	1/24/2025
19	Senior Discount Program	3/22/2019	19-08	2/25/2022	22-13	1/24/2025
20	Suspension of Billing	8/25/2023	23-63	N/A	N/A	1/24/2025
21	Water Bill Forgiveness	4/26/2019	19-26	2/25/2022	22-13	1/24/2025
22	Water Bill Modification	8/28/2015	15-26	5/26/2016	16-18	1/24/2025
23	Whistleblower	5/26/2016	16-19	2/25/2022	22-13	1/24/2025

Albany Water Board
Policy to Review Albany Water Board Policies on an Annual Basis

I. Purpose and Scope

This Annual Review Policy (the “Annual Review Policy”) is adopted to set forth guidelines pursuant to which the Albany Water Board shall review each of Albany Water Board’s Policies in conformance with the best practices set forth by the New York State Authorities Budget Office (the “ABO”).

II. Objectives

The objectives of this Annual Review Policy are (a) to establish a practice of conducting a review of each of the Albany Water Board’s Policies on an annual basis, and (b) to establish circumstances under which revision(s) of a Policy may be required.

III. Definitions

- A. “Annual Review” shall mean a Review, as herein defined, of a Policy within the calendar year.
- B. The “Designated Committee” at the time of adoption of this Policy is the Albany Water Board’s Governance Committee.
- C. “Policy” shall refer to any one of the Albany Water Board’s Policies adopted by the Albany Water Board by Resolution during a meeting of the Albany Water Board.
- D. “Review” shall mean read and understand.
- E. “Reviewing Body” shall mean either the Albany Water Board or the Designated Committee.
- F. “Revision” shall mean any change to the text of a Policy, including, but limited to, technical, typographical, and substantive changes to the respective Policy.

IV. Procedure for the Annual Review of Policies

- A. The members of the Reviewing Body shall conduct an Annual Review of each Policy. Each member of the Reviewing Body shall review each Policy in advance of the meeting during which the Annual Review has been set as an agenda item (the “Annual Review Meeting”). As of the date of the adoption of this Policy, the Albany Water Board hereby designates the November Board Meeting to serve as the Annual Review Meeting. Prior to the Annual Review Meeting, the Chair of the Reviewing Body shall request of the Senior Staff of the City of Albany Department of Water & Water Supply (the “Department”) input regarding

each Policy. The Chair of the Reviewing Body shall report to the members of the Reviewing Body the outcome of such communications with the Senior Staff of the Department.

- B. During the Annual Review Meeting, the Chair of the Reviewing Body shall call for a majority vote from the members present to memorialize the Reviewing Body's completion of its Review of each Policy. After the majority vote of the Reviewing Body, the Chair of the Reviewing Body shall present to the Albany Water Board a Resolution memorializing the Annual Review.
- C. The Annual Review of a Policy shall be memorialized in an Albany Water Board Resolution adopted during a meeting of the Albany Water Board.

V. Procedure for Revision(s) of Policies

All Revision(s) of Policies require input from the Department's Senior Staff and a subsequent a Resolution to adopt the revised Policy voted upon by the Albany Water Board during a meeting of the Albany Water Board.

**Adopted by the Albany Water Board: February 25, 2022
Resolution 22-13**

Albany Water Board Anti-Harassment Policy

I. Statement of Policy

HARASSMENT BASED ON RACE, COLOR, CREED, NATIONAL ORIGIN, RELIGION, AGE, DISABILITY, SEXUAL ORIENTATION, GENDER, OR MARITAL OR DOMESTIC PARTNER STATUS AND ALL OTHER CLASSIFICATION AS ESTABLISHED BY APPLICABLE LOCAL, STATE, AND/OR FEDERAL LAW IS PROHIBITED. HARASSMENT BASED ON THESE CLASSIFICATIONS MAY RISE TO THE LEVEL WHERE IT IS A VIOLATION OF APPLICABLE LOCAL, STATE AND/OR FEDERAL LAW.

The Albany Water Board prohibits unlawful harassment, including sexual harassment, in its workplace.

This anti-harassment policy applies to any and all Albany Water Board members, employees, officers, interns, volunteers and non-employees. "Non-employees" as defined by state law includes contractors, vendors, consultants or other individuals providing services to the Albany Water Board, or conducting business with the Albany Water Board. Employees of the Albany Water Department are not covered by the policy but, rather, are covered under the applicable policies City of Albany.

This policy is in addition to any and all federal, state, or local requirements that may apply to Albany Water Board members, employees, officers, interns, volunteers and non-employees including, requirements for annual training.

II. Definition of Harassment

PROHIBITED HARASSMENT IS ANY CONDUCT INCLUDING THE USE OF OBSCENITIES, PROFANITY OR OTHER WORDS, GESTURES AND ACTIONS BASED ON OR INVOLVING RACE, COLOR, CREED, NATIONAL ORIGIN, RELIGION, GENDER, AGE, DISABILITY, VIETNAM ERA VETERAN STATUS, SEXUAL ORIENTATION OR MARITAL OR DOMESTIC PARTNER STATUS AND ALL OTHER CLASSES PROTECTED BY LOCAL, STATE AND/OR FEDERAL LAW WHICH THE RECIPIENT FINDS ANNOYING, ALARMING, ABUSIVE, OFFENSIVE, OR COULD LEAD TO A HOSTILE WORK ENVIRONMENT.

Prohibited harassment can take many forms including but not limited to: telling jokes that include references to people's religion, race, national origin, color or gender; mimicking or imitating someone with a disability; using obscenities or profanity or making negative comments to someone about their age. These examples of harassment are not intended to be an all-inclusive list of behavior that may be considered harassment, and are for illustrative purposes only.

III. Definition of Sexual Harassment

SEXUAL HARASSMENT IS A FORM OF SEX DISCRIMINATION. IT IS A VIOLATION OF APPLICABLE LOCAL, STATE AND/OR FEDERAL LAW AND THIS POLICY.

The Albany Water Board also prohibits sexual harassment in its workplace.

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 can occur between individuals regardless of their sex or gender.

- Sexual harassment includes unwelcome conduct that is either of a sexual nature or directed at an individual because of that individual's sex when: (i) Submission to the conduct is either explicitly or implicitly a term or condition of employment; or (ii) in the case of a "non-employee" submission to such conduct is made explicitly or implicitly a term or condition of work for the Albany Water Board as a contractor, vendor or consultant.
- Submission to or rejection of the conduct is used as a basis for an employment decision affecting the person rejecting or submitting to the conduct; or
- The conduct has the purpose or effect of unreasonably interfering with an individual's work performance, and/or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the alleged sexual harassment.

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, or 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.

Sexual harassment is offensive, a violation of the Albany Water Board's policy, and unlawful; it may subject the Albany Water Board to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Any Albany Water Board member, employee, officer, intern, volunteer or non-employee, who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

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 individual's body or poking another individual'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, self-identified or perceived sex, gender expression, 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.

IV. Complaint Procedure

ALL INDIVIDUALS COVERED UNDER THIS POLICY ARE ENCOURAGED TO REPORT, IN WRITING, INCIDENTS AND COMPLAINTS OF SEXUAL AND OTHER PROHIBITED HARASSMENT TO THE CHAIRPERSON OR VICE CHAIRPERSON OF THE ALBANY WATER BOARD.

Attached hereto is the Discrimination/Harassment Complaint Form.

The Chairperson or Vice Chairperson of the Albany Water Board will investigate complaints of unlawful harassment. Although it is not possible to investigate a complaint and maintain strict confidentiality, all individuals involved in receiving and investigating harassment complaints will make every effort to keep personal matters private.

- Any person with a complaint of prohibited harassment should contact the Chairperson or Vice Chairperson of the Albany Water Board.

- The Chairperson or Vice Chairperson who receives the complaint will meet with the complainant, explain the procedure to investigate the complaint, and outline other options available, such as filing a complaint with the New York State Division of Human Rights and/or the Equal Employment Opportunity Commission.

An investigation into the complaint(s), may include:

- Interviewing the complainant and witnesses, if any;
- Reviewing pertinent documents;
- Interviewing the individual, whose behavior has been complained of, informing him or her of the allegations and providing him or her an opportunity to respond to those allegations.
- Undertaking any other courses of action deemed necessary to fully understand the circumstances.
- Written documentation of the investigation will be created and may contain 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 report, together with any corrective action.
- The written documentation and associated documents will be kept in a secure and confidential location.
- The individual who reported and the individual(s) against whom the report was made will be notified of the final determination, and any corrective actions identified in the written document will be implemented.

Any individual who participates in this procedure as a complainant or a witness, may do so without fear of retaliation. Retaliation against someone who has filed a complaint, or otherwise participated in this procedure, is unlawful and will result in disciplinary action.

V. Legal Protections and External Remedies

Aside from the internal process at the Albany Water Board, individuals may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not needed to file a complaint with a governmental agency, the advice of an attorney may be sought.

i. New York State Human Rights Law

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 certain non-employees, regardless of immigration status. The HRL's prohibitions against discrimination and harassment based on other protected classes apply to employers in New York with four or more employees. Effective February 8, 2020, the HRL's prohibitions against harassment based on all protected classes will apply to all employees in New York. 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.

Currently, complaints with DHR may be filed any time **within one (1) year** of the alleged discrimination or harassment. Beginning August 12, 2020, complaints of sexual harassment may be filed with DHR anytime **within three years** of the alleged harassment. If an individual did not file at DHR, s/he can sue directly in state court under the HRL, **within three (3) years** of the alleged discrimination or harassment. An individual may not file with DHR if they have already filed an HRL complaint in state court.

Complaining internally to HRH does not extend an individual's time to file with DHR or in court. The one year or three years is counted from the date of the most recent incident of discrimination or harassment. An attorney is not needed to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate a complaint and determine whether there is probable cause to believe that discrimination or harassment, including sexual harassment, has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If discrimination or harassment, including sexual harassment, is found after a hearing, DHR has the power to award relief, which varies but may include requiring the 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; (T) (718) 741-8400; or www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit 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.

ii. Title VII of the Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal antidiscrimination 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 discrimination or 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 it 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, 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 1800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at 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.

iii. Local Protections

Many localities enforce laws protecting individuals from discrimination and harassment, including sexual harassment. 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 Albany, New York may file complaints with the City of Albany Commission on Human Rights (“City Commission”). They may contact the City Commission at City Hall Room 301, Albany, New York 12207; call (518) 434-5296; or visit:

<https://www.albanyny.gov/Government/Departments/HumanResources/CommissiononHumanRights.aspx>.

iv. 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.

If you have any questions about this policy, please do not hesitate to contact the Chairperson or the Vice Chairperson of the Albany Water Board.

VI. Responsibility of Chairperson/Vice Chairperson

THE CHAIRPERSON AND VICE CHAIRPERSON SHALL BE RESPONSIBLE FOR ENFORCING THIS POLICY AND SHALL HAVE PARTICULAR RESPONSIBILITY FOR ENSURING THAT THE WORK ENVIRONMENT UNDER THEIR SUPERVISION IS FREE FROM DISCRIMINATION AND DISCRIMINATORY HARASSMENT.

Any member of the Albany Water Board that receives a discrimination or discriminatory harassment complaint will be responsible for immediately forwarding such complaint to the Chairperson or Vice Chairperson of the Albany Water Board.

Adopted by Water Board:

February 28, 2020 (Resolution 20-10)

Amended by Water Board:

February 25, 2022 (Resolution 22-13)

Discrimination/ Harassment Compliant Form

The Albany Water Board has adopted an Anti-Harassment Policy that includes a complaint form to report alleged incidents of sexual or other prohibited harassment.

If you believe that you have been subjected to sexual or other prohibited harassment, you are encouraged to complete this form and submit it to the Chairperson or Vice Chairperson of the Albany Water Board. You will not be retaliated against for filing a complaint.

If you are more comfortable reporting verbally or in another manner, the Chairperson or Vice Chairperson should complete this form, provide you with a copy and follow the Anti-Harassment Policy by investigating the claims as outlined at the end of this form.

For additional resources, visit: ny.gov/programs/combating-sexual-harassment-workplace

Complainant Information

Name:

Job Title:

Work Address:

Work Phone:

E-mail:

Preferred Communication Method (E-mail, phone, or in person):

Chairperson/Vice Chairperson Information

Chairperson/Vice Chairperson Name:

Title:

Work Phone:

Work Address:

Complaint Information

1. Your complaint of harassment is made about:

Name:

Title:

Work Address:

Work Phone:

Relationship to you (i.e., Supervisor, Subordinate, Co-worker, other):

2. Please describe what happened and how it is affecting you and your work. Please use additional sheets of paper if necessary and attach any relevant documents or evidence.
3. Date(s) harassment occurred:

Is the harassment continuing? (Yes or No):

4. Please list the name and contact information of any witnesses or individuals who may have information related to your complaint:

The last question is option, but may help the investigation.

5. Have you previously complained or provided information (verbal or written) about related incidents? If yes, when and whom did you complain or provide information?

If you have retained legal counsel and would like us to work with them, please provide their contact information.

Signature: _____ Date:

Albany Water Board
Authorized Billing Adjustments Policy

I. Purpose

The purpose of this policy is to authorize the Water Board's Customer Service Department to make adjustments to water/sewer bills for specific and defined categories.

II. Eligibility for Billing Adjustment

Billing may be adjusted for the following situations as follows:

- a. Property changes hands and a closing read was done – correct the situation, i.e. broken meter, and adjust bills to average daily consumption.
- b. Property changes hands and no closing reading was done – correct the situation, i.e. broken meter, and adjust back to the closing date.
- c. County foreclosure that gets sold – reduce current billing to zero and continue to pursue foreclosed owner.
- d. Miscellaneous billing adjustments – to adjust bills based on overpayments, data entry errors, correction due to a prior estimated meter reading, plugged meter, removal of penalty and interest up to one hundred dollars (\$100.00) (adjustments of penalty and interest over one hundred dollars (\$100.00) must be approved by the Commissioner, in writing).

III. Limits of Authority

- a. All adjustments need to be approved by the Chief Fiscal Officer of the Albany Water Department and documented on a monthly log.
- b. Adjustments over one thousand dollars (\$1000.00) must be approved by the Commissioner of the Albany Water Department in advance and in writing.
- c. All adjustments over five thousand dollars (\$5,000.00) must be approved by Resolution of the Water Board.

Adopted by the Water Board: **August 28, 2015 (Resolution 15-26)**
Amended by the Water Board: **February 25, 2022 (Resolution 22-13)**

Albany Water Board Code of Ethical Conduct Policy

I. Purpose

The purpose of this policy is to set forth the Albany Water Board's (the "Water Board") code of ethical conduct.

II. Applicability

This Code of Ethical Conduct (the "Code") shall apply to all members and employees of the Albany Water Board (the "Members" and "Employees"). This Code may be amended only by majority vote of the Members.

III. Ethical Conduct

1. All Members and Employees shall comply with Section 74 of the New York State Public Officers Law (the "Public Officers Law") as detailed below. All Members and Employees shall also comply with Section 73 of the Public Officers Law, as applicable. To the extent there are any conflicting provisions between this Code and the Public Officers Law, the Public Officers Law shall govern. This Code shall not supersede any more stringent requirement which may be applicable to any Member and/or Employee by virtue of such individual's dual status as an officer or employee of the City of Albany as defined in Section 73 of the Public Officers Law.
2. Conflicts of Interest. No Member or Employee shall have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity to incur any obligation of any nature, which is in substantial conflict with the proper discharge of his or her duties in the public interest. All Members and Employees are subject to, and shall comply with, the Albany Water Board's Conflict of Interest Policy, as adopted by the Albany Water Board and as amended from time to time.
3. Ethical Standards. No Member or Employee should accept other employment which will impair his or her independence of judgment in the exercise of his or her official duties.
 - a. No Member or Employee should accept employment or engage in any business or professional activity which will require him or her to disclose confidential information which he or she has gained by reason of his official position or authority.
 - b. No Member or Employee should 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.
 - c. No Member 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 others of the property services or other resources of the Albany Water Board, the City of Albany, or the State of New York for private business or other compensated non-governmental purposes.

- d. No Member or Employee should engage in any transaction as representative or agent of the Albany Water Board with any business entity in which he or she has a direct or indirect financial interest that might reasonably tend to conflict with the proper discharge of his or her official duties.
 - e. A Member or Employee should not by his or her conduct give reasonable basis for the impression that any person can improperly influence him or her or unduly enjoy his or her favor in the performance of his or her official duties, or that he or she is affected by the kinship, rank, position or influence of any party or person.
 - f. A Member or Employee should abstain from making personal investments in enterprises which he or she has reason to believe may be directly involved in decision to be made by him or her or which will otherwise create substantial conflict between his or her duty in the public interest and his or her private interest.
 - g. A Member or Employee should endeavor to pursue a course of conduct which will not raise suspicion among the public that he or she is likely to be engaged in acts that are in violation of his or her trust.
 - h. No Member or Employee employed on a full-time basis nor any firm or association of which such a Member or Employee is a member nor corporation a substantial portion of the stock of which is owned or controlled directly or indirectly by such Member or Employee, should sell goods or services: to any person, firm corporation or association which is licensed or whose rates are fixed by the Albany Water Board.
4. Prohibition against Receipt of Gifts. Members or Employees cannot accept gifts or gratuities of more than seventy-five dollars (\$75) where the circumstances would permit the inference that:
- a. The gift was intended to influence the recipient in the performance of official business; or
 - b. The gift constituted a tip, reward, or sign of appreciation for any official act by the employee.

Adopted by the Water Board:
Amended by the Water Board:

February 28, 2020 (Resolution 20-12)
February 25, 2022 (Resolution 22-13)

Albany Water Board Conflict of Interest Policy

I. Purpose

The purpose of this policy is to serve as the Albany Water Board's (the "Water Board") policy prohibiting conflicts of interest.

II. Distribution and Review

All Water Board members and employees will be provided with this Conflict of Interest Policy upon commencement of employment or appointment and required to acknowledge that they have read, understand and are in compliance with the terms of the policy.

Board members and employees should review on an ongoing basis circumstances that constitute a conflict of interest or the appearance of a conflict of interest, abide by this policy and seek guidance when necessary and appropriate. This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest applicable to public authorities.

III. Conflict of Interest

A conflict of interest is a situation in which the financial, familial, or personal interests of a director or employee come into actual or perceived conflict with their duties and responsibilities with the Board. Perceived conflicts of interest are situations where there is the appearance that a board member and/or employee can personally benefit from actions or decisions made in their official capacity, or where a board member or employee may be influenced to act in a manner that does not represent the best interests of the Board. The perception of a conflict may occur if circumstances would suggest to a reasonable person that a board member may have a conflict.

The appearance of a conflict and an actual conflict should be treated in the same manner for the purposes of this Policy. Board members 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. While it is not possible to describe or anticipate all the circumstances that might involve a conflict of interest, a conflict of interest typically arises whenever a director or employee has or will have:

- A financial or personal interest in any person, firm, corporation or association which has or will have a transaction, agreement or any other arrangement in which the Board participates.
- The ability to use his or her position, confidential information or the assets of the Board, to his or her personal advantage.
- Solicited or accepted a gift of any amount under circumstances in which it could reasonably be inferred that the gift was intended to influence him/her, or could reasonably be expected to influence him or her, in the performance of his/her official duties or was intended as a reward for any action on his or her part.
- Any other circumstance that may or appear to make it difficult for the board member or employee to exercise independent judgment and properly exercise his or her official duties. Outside Employment of Board's Employees: No employee may engage in outside employment if such employment interferes with his/her ability to properly exercise his or her official duties with the Board.

IV. Procedures

- a. Duty to Disclose: All material facts related to the conflicts of interest (including the nature of the interest and information about the conflicting transaction) shall be disclosed in good faith and in writing to the Governance Committee and/or the Ethics Officer. Such written disclosure shall be made part of the official record of the proceedings of the Board.
- b. Determining Whether a Conflict of Interest Exists: The Governance Committee and/or Ethics Officer shall advise the individual who appears to have a conflict of interest how to proceed. The Governance Committee and/or Ethics Officer should seek guidance from counsel or New York State agencies, such as the Authorities Budget Office, State Inspector General or the Joint Commission on Public Ethics (JCOPE) when dealing with cases where they are unsure of what to do.
- c. Recusal and Abstention: No board member or employee may participate in any decision or take any official action with respect to any matter requiring the exercise of discretion, including discussing the matter and voting, when he or she knows or has reason to know that the action could confer a direct or indirect financial or material benefit on himself or herself, a relative, or any organization in which he or she is deemed to have an interest. Board members and

employees must recuse themselves from deliberations, votes, or internal discussion on matters relating to any organization, entity or individual where their impartiality in the deliberation or vote might be reasonably questioned, and are prohibited from attempting to influence other board members or employees in the deliberation and voting on the matter.

- d. Records of Conflicts of Interest: The minutes of the Board's meetings during which a perceived or actual conflict of interest is disclosed or discussed shall reflect the name of the interested person, the nature of the conflict, and a description of how the conflict was resolved.
- e. Reporting of Violations: Board members and employees should promptly report any violations of this policy to his or her supervisor, or to the public authority's ethics officer, general counsel or human resources representative in accordance with the Board's and/or City of Albany's Whistleblower Policy and Procedures.
- f. Penalties: Any director or employee that fails to comply with this policy may be penalized in the manner provided for in law, rules or regulations.

Adopted by the Water Board: September 25, 2015 (Resolution 15-32)
Amended by the Water Board: February 25, 2022 (Resolution 22-13)

Albany Water Board Excavation Policy

It is the official policy of the City of Albany Department of Water and Water Supply (the “Albany Water Department”) that restoration or repair of any special landscaping, steps or other structures on or within the City of Albany right-of-way or easement shall be the responsibility of the property owner. It is the property owner’s responsibility, at their expense, to maintain or replace all structures altered or removed due to an excavation by the Albany Water Department.

Any walkways and driveways damaged or removed will be replaced by the Albany Water Department using standard City of Albany restoration materials only. Such materials include concrete, asphalt and red brick. Any custom landscaping such as special concrete, slate, retaining walls, etc. will be the responsibility of the property owner, and the work to be performed with such materials by the property owner or a contractor hired by the property owner will be done solely at the property owner’s expense. All lawn area restorations will be restored by the Albany Water Department with standard City of Albany supplied topsoil and seeds only. It is the responsibility of the property owner to water and maintain the lawn after restoration is complete.

The repair work does not impose liability upon the City or its agents and they shall be held harmless from any claims related to the repair work.

As stated in Albany City Code Section 42-118 and Section 299-16, it is the responsibility of the property owner to maintain the water service and sewer lateral from the city-owned water and sewer mains to their point of entry into the property. However, as a courtesy, under the current practice, the City of Albany will repair the portion of the water service from the City main to – but not including – the curb stop. The property owner is responsible for the repair of the remainder of the service line from the curb stop, including the curb box, to the point of entry into the structure. Depending upon time and available resources – and solely at the discretion of the Albany Water Department – the City may agree to make repairs, once a consent form has been properly executed, and will bill the property owner for time and materials. This only applies to the water service. The property owner is still fully responsible for the entire sewer lateral from the City-owned sewer main to its point of entry into the property.

Work performed by the Albany Water Department does not alter any responsibility of the property owner in any manner with respect to future claims.

The Commissioner, or his designee, shall have the discretion to require installation of a new water service, from the water main to the meter, if the old service line has been determined to be lead, and has been disconnected from the water main (terminated), or associated with a property that has been vacant for over 6 months. All rehabilitations of “vacant” properties shall have a new water service installed if the existing service is lead.

**Adopted by the Albany Water Board on June 27, 2016; Resolution 16-32;
Reviewed by the Albany Water Board on March 25, 2022; Resolution 22-22.**

Albany Water Board Policy for Use of Executive Session

I. Purpose

The City of Albany Water Board's (the "Water Board") objective is to conduct business in an environment that fosters transparency and public disclosure and conforms to the intent of the New York Public Authorities Law and Article 7 of the Public Officers Law.

Therefore, Water Board meetings are open to the general public, except when it is appropriate to enter executive session. The term "executive session" refers to that portion of a public meeting during which the public may be excluded. ***The law is clear that a public body may go into executive session only for specific and limited reasons.*** Upon a majority vote of the Water Board's total membership, taken in the open meeting, pursuant to a motion identifying the general area or areas of the subject or subjects to be considered, the Water Board can then enter an executive session.

II. Procedure

The Water Board will provide sufficient details on the purpose of the executive session to assure the public that the subject matter meets the statutory test for executive session. When the Water Board does vote to go into executive session, the motion must include a clear explanation of what will be discussed. The Water Board members are automatically authorized to be present and may invite any member of the public body and any other person(s) if authorized in the motion that is made to go into executive session.

The Water Board may conduct an executive session only for the purposes enumerated below:

- A. matters which will imperil the public safety if disclosed;
- B. any matter which may disclose the identity of a law enforcement agent or informer;
- C. information relating to current or future investigation or prosecution of a criminal offense which would imperil effective law enforcement if disclosed;
- D. discussions regarding proposed, pending or current litigation;
- E. collective negotiations pursuant to Article Fourteen (14) of the New York Civil Service Law;
- F. the medical, financial, credit or employment history of a particular person or corporation;
- G. matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation;
- H. the preparation, grading or administration of examinations; and
- I. the proposed acquisition, sale or lease of real property or the proposed acquisition of securities, or sale or exchange of securities held by such public body, but only when publicity would substantially affect the value thereof.

At no time can the Water Board vote to appropriate public moneys while in executive session.

Minutes of the executive session will be recorded if any action is taken by formal vote. The minutes serve as the record of the determination of the Water Board. The minutes must include the date and results of the vote. The minutes need not include information that may be withheld under Freedom of Information Law. Water Board meeting minutes will be available to the public in accordance with the provisions of the Freedom of Information Law within two (2) weeks from the date of such meeting, ***except that minutes taken in executive session will be available to the public within one (1) week of the date of the executive session.***

An executive session can only be convened to discuss a finding that is consistent with the exceptions articulated in Public Officers Law. The Water Board may not conduct an executive session for the purposes enumerated below:

- A motion that states the board is going into executive session to discuss “personnel” issues is not sufficient.
- If the internal auditor appears before the audit committee or the full board to present his or her findings, then that discussion must occur in an open meeting, since the committee and the board are public bodies.
- A discussion of the audit findings or a discussion concerning management’s cooperation with the auditor (either internal or independent) is not an acceptable justification for adjourning to executive session.
- The presentation of the annual independent audit to the audit committee and any general discussion of its findings with the committee or the board must be done in a public meeting.
- (Reminder: The independent audit report is a public document)
- Discussing the merits of selling a piece of property through public bid, or concern about revealing the fair market value of the property, is insufficient justification to adjourn to executive session.
- The Water Board may not hold an executive session out of concern that a matter raised in public session may provoke a lawsuit, or fear of the threat of potential legal action.

It is appropriate that the details of sensitive or confidential issues be presented to management, rather than to the Water Board.

Invoking the use of executive session without providing sufficient justification may undermine the public’s confidence in the decisions and actions of the board. This is why the Water Board will only use executive session when appropriate and with a clear descriptive motion.

When the Water Board makes a motion to convene an executive session, the board must be more expansive than “to discuss litigation” or “for personnel matters.” The board must specifically state the purpose, such as “to discuss litigation issues in the case of XYZ Company vs. Water Board” or “the employment history of an employee,” or “potential disciplinary action against an employee.” In personnel matters, **it is not necessary to identify the individual who is the subject of the executive session.**

Finally, there may be occasions when litigation warrants a vote for the Water Board to convene an executive session. This is limited for when a discussion by the Water Board of its legal strategy in litigation involving the Water Board or pending before it is taking place.

If any member of the Water Board or member of the public is unclear on the proper use of executive session or has any additional questions, then that member should consult the Committee on Open Government. The Committee on Open Government may be contacted at (518) 474-2518 or by fax at (518) 474-1927. Its website address is: <https://www.dos.ny.gov/coog/>.

Adopted by the Water Board:	<u>August 28, 2015 (Resolution 15-26)</u>
Amended by the Water Board:	<u>December 18, 2020 (Resolution 20-88)</u>
	<u>February 25, 2022 (Resolution 22-13)</u>

**Albany Water Board
Extension of Credit Policy**

I. Purpose

The City of Albany Water Board (the “Water Board”) adopts this policy to prohibiting the extension of credit.

II. Prohibition on Extension of Credit

In accordance with section 2824 (5) of the Public Authorities Law, the Water Board shall not directly or indirectly, including through any subsidiary, extend or maintain credit, arrange for the extension of credit, or renew the extension of credit, in the form of a personal loan to or for any officer, Water Board member or employee (or equivalent thereof) of the Albany Water Board.

Adopted by the Water Board:

August 28, 2015 (Resolution 15-26)

Amended by the Water Board:

February 25, 2022 (Resolution 22-13)

Albany Water Board Indemnification Policy

I. Purpose

The City of Albany Water Board (the “Water Board”) adopts this policy, by resolution, to serve as the Water Board’s indemnification policy.

II. Indemnification

The Water Board as per its By-Laws shall, to the fullest extent permitted by law, provide for and indemnify any person (and his/her testator or intestate) made, or threatened to be made, a party to any action or proceeding, whether civil or criminal in nature, by reason of the fact that such person is or was a member or an officer or employee of the Water Board or served, at the request of the Water Board, as an officer or employee of the Water Board or served, at the request of the Water Board, as an officer or employee of any subsidiary of the Water Board, against judgments, penalties, fines, amounts paid in settlement and reasonable expenses, including attorney’s fees, actually and necessarily incurred as a result of such action or proceeding (including any appeal therein), provided such member, officer or employee acted in good faith for a purpose which such person reasonably believed to be in the best interest of the Water Board and, in criminal actions or proceedings, had no reasonable cause to believe that any action taken by or conduct of such person was unlawful.

Adopted by the Water Board: March 10, 1987

Amended by the Water Board: February 25, 2022 (Resolution 22 -13)

Albany Water Board
Policy for Approving Installation of Yard Hydrants and Suspension of Billing

I. Purpose

The purpose of this policy is to set forth the criteria for approving yard hydrants (see, Section II) and for approving suspension of billing (see, Section III).

II. Criteria for Approving Yard Hydrants

The following is the criteria for approving yard hydrants:

- Property owner must be a non-profit (501(c)(3)) entity, or an owner of a vacant lot that generates no revenue from use of the yard hydrant.
- Property must be classified “Vacant Parcel” for billing purposes.
- The yard hydrant must have a benefit to the community (e.g. community or neighborhood garden and/or activity that is connected to environmental education).
- Non-profit entities will be allowed up to three (3) yard hydrants (including meter pit) to be furnished and installed by the City of Albany Water Department (the “Water Department”) at no cost. Additional yard hydrant (including meter pit) installations will be performed by the Water Department with reimbursement by the non-profit entity to the Water Department for purchase of the yard hydrant/meter pit.
- The Water Department will not replace yard hydrants that are damaged.

III. Criteria for Approving Suspension of Billing

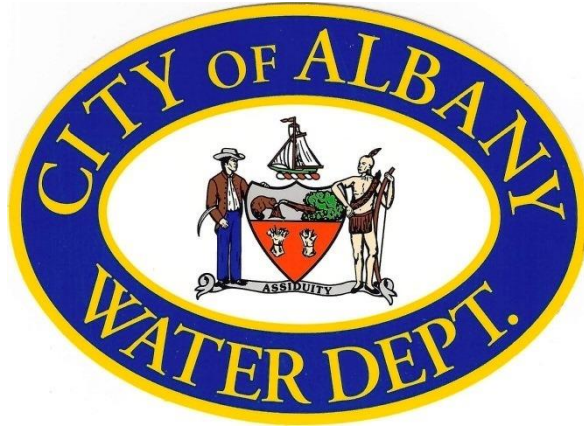
The following is the criteria for suspension of billing:

- Property must be classified “Vacant Parcel” for billing purposes;
- Property owner **must be a non-profit entity**;
- The Non-profit entity must have a mission or purpose dedicated to environmental education, or community garden; and
- Property must be at least 90% permeable surface.
- The suspension of billing will be removed from the account if yard hydrant use is not for the intended purpose.
- All other properties with yard hydrants will be billed according to the published schedule of water & sewer rates.

Adopted by Albany Water Board: June 25, 2021 (Resolution: 21-53)

Amended by the Albany Water Board: May 22, 2025 (Resolution 25-35)

Albany Water Board
Albany Municipal Water Finance Authority
Internal Control Program



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Albany Water Board Albany Municipal Water Finance Authority Internal Control Program

Purpose:

The purpose of this program is to identify and document the internal control environment for the Albany Water Board and Albany Municipal Water Finance Authority; to establish an annual program to assess the effectiveness of such internal controls. To establish a program for corrective action for any internal control weaknesses or deficiencies identified.

Background:

In accordance with Section 2800 (1)(a)(9) and Section 2800 (2)(a)(9) of Public Authorities Law, the management of the Albany Water Board and the Albany Municipal Water Finance Authority establish an annual assessment on the effectiveness of internal controls.

The purpose of an adequate internal control system is to: (a) promote effective and efficient operations so as to help the authority carry out its mission; (b) provide reasonable assurance that assets are safeguarded against inappropriate or unauthorized use; (c) promote the accuracy and reliability of accounting data and financing reporting to ensure transactions are executed in accordance with management's authorization and recorded properly in the accounting records; (d) encourage adherence to management's policies and procedures for conducting program and operations; and (e) ensure compliance with applicable laws and regulations.

Major Business Functions:

Below is an identification of the system's major business units, known risks, and mitigating controls.

Cash Management

Cash Receipts

Cash is collected by tellers in two (2) physical locations: Albany Water Headquarters, 10 N. Enterprise Drive, Albany, NY, 12204, and; City Hall for the City of Albany, 24 Eagle Street, Albany, NY, 12210.

Tellers at the Albany Water Headquarters location share one drawer/till to be the receptacle for all checks, money orders, and credit card slips processed and received by any member of Customer Service. The tellers do not accept cash payments at this location. The tellers do not accept checks for amounts over balances due. Tellers do not have access to physical cash for any purposes. They are unable to make change or refund cash to customers for any reason.

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Daily, the checks are provided to Finance for preparation of the deposit slip, or electronic deposit with the bank.

Tellers at City Hall location have individual drawers/tills. This location receives cash, checks, money orders, and credit cards. The control environment is the responsibility of the Treasurer of the City of Albany. Albany Water verifies that the amount of money received and applied to customer accounts is equal to the daily deposit received from City Hall. The daily remittance advices received from customers is reviewed and verified by Albany Water to ensure all payments were applied to the correct accounts.

A member of Finance reports the daily cash received in the bank and compares this to cash receipt data in our billing system. Any differences are investigated at the end of the month. Frequently, timing differences exist between the bank and the billing system. These are reconciled each month as part of the bank reconciliation. The following is a listing of risks identified and the mitigating control to address:

Risk	Control
Theft of cash receipts. Payments are not applied to customer accounts. Inappropriate credits or adjustments are made to hide theft or error.	Albany Water Headquarters does not receive cash. Cash receipts from City Hall are compared to remittance advices received from customers. Past due accounts are reviewed on a quarterly basis. Interest and penalties are applied to delinquent balances, and sent to customers. Customers review their bills to ensure that payments they have made are applied correctly. Credits and other adjustments are reviewed on a monthly basis as part of the month-end close. The CFO closes the month, independent of the other accounting functions. All cash activity is reviewed and reconciled to the bank statements. Any differences are investigated immediately. The CFO posts the month's activity to the accounting system after the reconciliation is complete.

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Cash Disbursements

The cash disbursement process for processing payroll and payables is centralized in the Treasurer's office at City Hall. Monthly, Albany Water provides a cash outlay to the City to cover that month's expenses. The month's expenses include payroll, capital expenditures, and operating expenses. The month's disbursement activity is reviewed by Albany Water CFO for reasonableness. This is reviewed in conjunction with a detailed Accounts Payable Aging to ensure that open invoices are being paid timely and that the money is provided to the City.

Other cash disbursements include transfers from reserve accounts into operating bank accounts. Use of the reserve account is restricted to covering either operating or capital expenditures that exceed budget or are otherwise not funded. Wire transfers out of this account are initiated by the Chief Fiscal Officer to the custodian. The custodian prepares a wire transfer form and sends to the Commissioner for review and authorization. The Commissioner executes the document before the wire transfer can be made. Confirmation of completion is obtained from the custodian.

Risk	Control
Unauthorized cash disbursement – Operating Expenses.	The City is responsible for the internal control structure for cash disbursements. Albany Water monitors activity of cash disbursements charged against Albany Water, on a monthly basis.
Unauthorized cash disbursement – Reserves.	Wire transfers and other withdrawals from reserves require a signed authorization from the Commissioner. The CFO reviews activity from reserves as part of the month-end close. Quarterly, Hugh Johnson Advisors provides a report to the Boards regarding account balances and account activity. Monthly reconciliation of all cash and investment accounts is performed by the CFO.

Billing and Receivables

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Albany Water utilizes Springbrook software for a billing system. All billing is prepared in-house by the Customer Service Supervisor. Billing occurs in two cycles. For residential water and sewer users, bills are sent every four months. For large commercial users, billing occurs monthly. Billing rates and details are available in the annual Rate Report.

At the close of each year, all delinquent residential accounts with open balances are relevied by Albany County. Albany Water is paid for the amount of relevies transferred to the County.

Risk	Control
Accounts with usage are not billed.	Billing occurs by route. Billing is performed electronically, using Springbrook. Springbrook pulls all accounts in the current billable route. Limited analytical procedures are performed to ensure material accuracy. These procedures include comparing to the same period in a prior year and then adding any rate increases. If significant deviations from expectations occur, qualitative data is considered, such as, effects from wet or dry weather events.
<p>Billing adjustments or reductions are applied to accounts inappropriately.</p> <p>Penalties and interest incurred for non-payment is not applied to applicable accounts.</p>	<p>The AWD has a bill reduction/modification policy which requires periodic review of accounts requiring adjustment. Prior to adjustments being made, the Customer Service Supervisor reviews each adjustment case with the Commissioner or the Chief Fiscal Officer. The adjustment will only occur with the Commissioner or Chief Fiscal Officer approval.</p> <p>All billing adjustments are reviewed on a monthly basis by the CFO as part of the month-end close. The CFO looks for anything inconsistent with current billing processes, or any large, unsubstantiated adjustment to an account. If adjustments require further investigation, the CFO works with the Customer Service Supervisor to understand the adjustment and either accept or correct.</p>
Payments received are not applied to customer accounts.	Each month, the CFO performs an Accounts Receivable Rollforward to ensure all cash was

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	<p>applied to an open balance. The mathematical formula to roll accounts receivable is:</p> $\begin{aligned} &\text{Beginning Accounts Receivable} \\ &+ \text{New Billings} \\ &- \text{Cash Receipts} \\ &= \text{Ending Accounts Receivable} \end{aligned}$ <p>If all payments were applied to a valid account, the accounts receivable balance will roll without any differences.</p>
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Procurement

Purchasing is a decentralized process at Albany Water. Individuals across the business units are responsible for the entering of Purchase Orders, which signifies a request to purchase goods or services. Individuals with Purchase Order entry access are as follows:

Commissioner
Chief Fiscal Officer
Inventory Control Manager
Laboratory Director
Assistant Chief Operator
Accountant I, II and Senior

Purchase orders entered by the Inventory Control Manager, Laboratory Director and Assistant Chief Operator are reviewed by a member of Finance to ensure the form has been completed properly and that the purchase agrees to procurement policies and procedures. All purchase orders are reviewed by the Chief Fiscal Officer before being sent to the Budget Department for additional approval. Budget ensures that the spending is appropriate and that there are appropriations sufficient to pay for the expenditure. After Budget Department approves, the purchase order is sent to the Purchasing Department for final review and execution. The Purchasing Department ensures that the spending adheres to City procurement policies and to General Municipal Laws 103 and 104b.

For the purchase of goods, delivered product must be compared to the purchase order. Deliveries should include a packing list of a ship list. These items need to be agreed to the

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purchase order and verified to the product delivered. The employee receiving the goods must then sign the packing list, confirming that the product received agrees to the purchase order, packing list, and the goods are not damaged.

Risk	Control
Unapproved purchase occurs.	<p>Originating individual requesting the purchase must receive supervisor's approval prior to requesting purchase.</p> <p>Purchase Orders are reviewed on multiple levels, receiving approval before being able to proceed to the next purchasing level.</p>
Physical goods purchased are missing or stolen.	All purchases have a designated employee responsible for receiving goods. These individuals are not responsible for approving purchase orders.
Payment is made for goods not received.	Goods purchased are subject to the three way match of the purchase order to the packing list to the invoice. All of these forms are gathered and presented with the invoice for payment. Signature on the packing list supports goods being physically received and denotes the employee who received goods.
Fictitious vendor is created and paid.	<p>Only the Purchasing Department with the City of Albany may enter new vendors. New vendor setup requires a W9 with a federal tax identification number. Individuals with purchase order entry access do not have access to the new vendor module.</p> <p>Annually, management reviews a listing of approved vendors to attempt to identify any vendor that is out of the ordinary.</p>

Human Resources, Payroll, & Timekeeping

Albany Water utilizes Kronos as the central repository for timekeeping. Timecard punches are via biometric reading at each time clock. Each week, timecards are reviewed and approved by the employee's immediate supervisor. Once all timecards are approved by a supervisor, Finance reviews timecards to ensure they were completed accurately, all approvals have been obtained,

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and that nothing out of the ordinary appears to have occurred. Payroll is finalized and then provided to the Payroll Department for final review and processing.

Any changes to an employees pay, position, or other personnel matter is provided on a data sheet, which is then reviewed and signed by the affected employee, the Commissioner, and a representative from Human Resources. Raises and pay rate increases typically occur annually as part of the budget process. Such rate increases are reviewed and approved by the Albany Water Board and the Albany Municipal Water Finance Authority.

New and unfilled positions that are budgeted are approved by the Commissioner, Water Board, and Albany Municipal Water Finance Authority as part of the annual budget process.

Risk	Control
Unauthorized pay increases.	Annually, the Board reviews a listing of current pay rates by employee, and compares to the employees' previous pay rate to identify any unapproved pay rate increases.
Fictitious employee exists and is receiving a paycheck.	<p>An employee must generate and record worked hours via punches at the time clock. The time clock is biometric and only recognizes the employee's fingerprint that is on file.</p> <p>An employee roster is reviewed annually as part of the annual budgeting process.</p>
A payroll check is duplicated.	<p>When payroll has processed payroll, issued checks, or made direct deposit transfers, Finance reviews the payroll register against the payroll report to ensure no duplicates exist.</p> <p>Final payroll is certified by the Commissioner.</p> <p>Payroll is reconciled quarterly.</p>
Access to personal employee information is compromised.	The Kronos and Human Resource Module in ERP have restrictive user based security to allow only the appropriate individuals have access to sensitive information.

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	Physical employee files are maintained at City Hall.
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Equipment and Consumables

Albany Water has a comprehensive capital asset policy manual which elaborates on the treatment, processes, and procedures relating to capital assets.

Consumables are any good that has a useful life of less than one year.

Risk	Control
Small capital assets and other consumables are stolen.	<p>A new inventory tracking software system is currently being implemented with an expected completion early 2025.</p> <p>Depreciable assets and equipment will be barcoded, logged and tracked within the system,. Equipment is issued to an appropriate employee, who is charged as the responsible individual for the piece of equipment (only applies to small equipment such as laptops, computers, cameras, etc.). Inventory is physically counted annually and agreed to the inventory system of record.</p> <p>All equipment is labelled as the "Property of Albany Water".</p>

Budget

Annually, management of Albany Water prepares a budget. The budget is then presented to the Albany Water Board and the Albany Municipal Water Finance Authority for approval.

Risk	Control
Budget is published without approval.	The budget must be approved through formal resolution with the Albany Water Board and the Albany Municipal Water Finance Authority before it may be printed.
Unauthorized changes to the budget occur.	Annually, the Treasurer of the Albany Water Board reviews the published budget to the presented budget to ensure accuracy.

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	Increases to appropriations during a budget year must be approved through formal resolution with the Albany Water Board and the Albany Municipal Water Finance Authority before it will be accepted on the Board of Estimate and Apportionment's agenda. The increase to appropriations will only be processed after approval from the Board of Estimate and Apportionment.
Apportionments not sufficient in budget to properly operate the system.	A consultant, independent to Albany Water, prepares a rate report which analyzes whether the system has budgeted appropriately to meet debt service covenants.

Independent Audit:

Annually, an independent audit is performed by a certified public accounting firm. The audit ensures that Albany Water is presenting financial information in a materially accurate manner. The audit also performs limited tests over compliance with applicable laws and regulations. The annual audit also consists of an assessment on internal controls.

At the end of each annual audit a Management Letter is provided addressing any observed deficiencies in controls or other items that warrant attention. The auditors provided 3 management letter comments. Please see below for comments and the response action items.

Risk	Control
Line of Credit – Noted that management has been experiencing difficulties accessing its line of credit online. This issue has been identified as a significant inconvenience that affects the day-to-day financial operations, particularly in managing cash flow efficiently. Restricted access to the line of credit could hinder timely financial decisions, leading to potential delays in payments and other	For FY 2025, AWD management will pay off or transfer the existing line of credit to another institution. With respect to the FY 2024 audit there will be a focus on getting advanced notice to the bank to ensure proper audit evidence is available in a timely manner.

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<p>financial obligations. Additionally, the inability to monitor and utilize the line of credit effectively may result in cash flow issues, impacting the System's ability to capitalize on the immediate financial opportunities. We recommend that management reach out to the financial institution's customer service department to report the issue and seek immediate resolution.</p>	
<p>Journal Entry Review – Noted was a lack of segregation of duties in the process of authorizing, posting, and reviewing journal entries. Effective internal control systems ordinarily requires that duties are appropriately segregated among different individuals to reduce the risk of errors or fraudulent activities. The current staffing structure does not provide for an adequate separation of duties with respect to the authorizing, posting, and reviewing of journal entries. We recommend that the System's Board of Directors take an active role in overseeing the financial reporting process by implementing a policy for reviewing significant journal entries</p>	<p>The CFO now approves all journal entries prior to entry into the ERP, New World.</p> <p>A control is being constructed in New World limiting the ability for anyone to enter a Journal Entry without the CFO consent.</p> <p>Staffing deficiencies are also being addressed with the intent of having a full roster by close of FY 2024. Until a full roster, the CFO personally approves all Journal Entries and Purchase Orders.</p> <p>The B.O.D. can review all monthly Journal Entries on request.</p>
<p>Suspense Account – Noted that the System has been making frequent use of a suspense account. While a suspense account can be a useful temporary measure for uncertain transactions, its prolonged use can lead to significant inaccuracies and potential issues in financial reporting. It can distort the System's financial statements, making it challenging to ascertain the true financial position of the System. Resolving these accounts promptly can streamline financial management and overall operational efficiency. By minimizing</p>	<p>The finance team has eliminated the use of suspense accounts when processing all borrowing, cash transferring and debt payment transactions.</p> <p>Any such transaction is performed directly with the exact GL designation (such as Bonds Payable) to record in real time the balance on those accounts and enable a reliable reconciliation to lender and trustee confirms at the year end close.</p>

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the use of suspense accounts, this can result in enhancing the reliability of financial reporting and ensuring compliance with accounting standards. We recommend that the System eliminate use of the suspense account.	
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Annual Assessment of Internal Controls by Management:

Annually, the management of Albany Water will review the internal control environment of the system. This will consist of first identifying the major business units of the organization. Then, the specific risks in these areas are identified. Each risk will be ranked on a low-moderate-high scale, based on the potential impact of a risk and its likelihood of occurring.

For each risk identified, a mitigating control must be in place. If a risk is identified that does not have a control, a control must be developed.

Each control identified must be tested to ensure that it is operating effectively. Tests will be individual and specific to the control and risk.

The results of this assessment are reviewed by management, with any weaknesses or deficiencies identified documented and corrective measures prescribed. The report is then presented to the Albany Water Board and Albany Municipal Finance Authority for review and discussion.

Further, the annual independent audit results over internal controls should be evaluated with management's assessment of internal controls.

Adopted by the Water Board:	February 28, 2020 (Resolution 20-11)
Amended by the Water Board:	June 25, 2021 (Resolution 21-48)
	March 25, 2022 (Resolution 22-22)
	December 20, 2024 (Resolution 25-08)

Albany Water Board Investment Policy

I. Purpose and Scope

This Investment Policy (or, “Policy”) is adopted pursuant to New York Public Authorities Law § 2925. The purpose of this Investment Policy is to serve as comprehensive investment guidelines which detail Albany Water Board’s operative policy and instructions to officers and staff regarding the investing, monitoring, and reporting of funds of the Albany Water Board.

II. Objectives

The objectives of this Investment Policy are (a) to safeguard the principal amount of the Investment Funds, (b) liquidity of investments, (c) realization of a reasonable return on investments, and (d) diversification of investments.

III. Permitted Investments

In compliance with the Bond Resolution(s), permitted types of investments include:

- New York State Obligations;
- United States Obligations;
- Certificates of Deposit – limited to the extent fully covered by the Federal Deposit Insurance Corporation (“FDIC”) and/or collateral;
- Savings Accounts and Deposit Accounts; and
- Money Market and Mutual Funds – limited to those that invest in government securities.

IV. Diversification of Investments

The Albany Water Board’s general policy is to diversify investments to the extent necessary to limit investment concentration, mitigate risk, and to maximize returns.

V. Securing Investments

All investments of the Albany Water Board shall be fully secured by either the United States Government, New York State, FDIC, or by collateral.

VI. Written Contracts

The Albany Water Board has determined that it is not practical or there is not a regular business practice of written contracts with respect to the Permitted Investments. In lieu of a written contract, the Albany Water Board acknowledges that all investments shall be made in compliance with this Policy. The Albany Water Board also acknowledges that the Permitted Investments of the Board should be confirmed, upon purchase.

VII. Investment Management

All investment transactions are reviewed and approved by an investment advisor who has been designated by the Albany Water Board. Investment decisions can only be authorized by the Chairperson of the Albany Water Board and the investment advisor.

VIII. Standards for Qualification

In evaluating any investment banker, broker, agents, dealer, or other investment advisors and agents which transact business with the Albany Water Board, the Albany Water Board shall consider the qualification of such firms including the firm's capitalization, quality, size, and reliability, the Albany Water Board's prior experience with the firm, the firm's level of expertise and prior experience with respect to the contemplated transaction. The determination of qualification shall be made by the Albany Water Board.

IX. Internal Controls

Internal controls are governed by the Albany Water Board's Internal Control Program (or, "Internal Control Policy.")

X. Annual Review

This Investment Policy shall be reviewed annually by the Albany Water Board and amended as necessary.

XI. Audit

An independent audit of the Albany Water Board's investments shall be conducted annually in conformance with New York Public Authorities Law § 2925(3)(f). This audit will be performed by an independent Certified Public Accountant and will cover investments for the fiscal year that is being audited; the results of the audit will be available to the Albany Water Board at the time of the annual review and approval of this Investment Policy by the Albany Water Board. The investment report will be prepared in conformance with Generally Accepted Auditing Standards and will be included in the Albany Water Board's year-end financial statements.

XII. Reporting

The following types of reports shall be prepared as described:

- a. Quarterly investment reports to the Albany Water Board

On behalf of the Albany Water Board, the investment advisor will prepare a quarterly financial report. The report shall indicate, among other financial information, the inventory of existing investments, including collateral information. The report shall also certify that investments were made in compliance with this Policy. The investment advisor shall also meet quarterly with the Albany Water Board to review investments and other matters.

b. Financial Statements

The Albany Water Board's annual financial statements will contain all of the footnote disclosures on deposits with the financial institution and investments required by the Government Accounting Standards Board Statement No. 3 "Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements."

c. Annual Investment Reports

An annual investment report will be prepared. The annual investment report shall include the investment guidelines required by New York State Public Authorities Law § 2925, and any amendments to such guidelines since the last investment report, the results of the annual independent audit, the investment income record of the Albany Water Board, and a list of total fees, commissions or other charges paid to each investment advisor.

d. Submission to the City of Albany

The Albany Water Board shall submit the annual investment report to the Office of the Mayor of the City of Albany, the Office of the Treasurer of the City of Albany, and the New York State Department of Audit and Control, annually.

**Adopted by the Albany Water Board: January 5, 1989
Resolution 89-__**

**Amended: August 8, 2015, Resolution 15-26;
March 25, 2022, Resolution 22-22**



CITY OF ALBANY
DEPARTMENT OF WATER & WATER SUPPLY
10 NORTH ENTERPRISE DRIVE
ALBANY, NEW YORK 12204
TELEPHONE (518) 434-5300
FAX (518) 434-5332

KATHY M. SHEEHAN
MAYOR

JOSEPH E. COFFEY, JR., P.E.
COMMISSIONER

MEMORANDUM

July 22, 2025

To: Albany Water Board

From: Joseph E. Coffey, Jr., P.E.

Re: Lead and Copper Compliance sampling incentive

To meet the EPA Lead and Copper rule, the Department conducts water sampling at homes with lead water services on a periodic basis determined by 90th percentile lead levels. The number of samples collected is a function of system population (< or > than 100,000), 60 samples for <100,000 population or 100 samples for >100,000 population.

To encourage participation in our compliance sampling program, and to ensure continued participation, the Department is suggesting the creation of an incentive for all participants in the compliance sampling program. We are suggesting a credit of 10% be provided to the account for the three billing cycles that follow the sampling program in which the property owner participated. The incentive would continue for as long as the property owner remains a participant in the compliance sampling program. If, and when, the property owner ceases to participate in the sampling program for any reason, including lead water line replacement, the incentive credit to the account would end.

If the Board agrees, we would request a Resolution to approve the incentive program and authorize Customer Service to include the 10% credit on invoices. The list of properties would be provided to Customer Services by the Lead Water Services Program Manager and approved by the Commissioner/Deputy Commissioner after each sampling period is concluded.

The incentive will initiate with sampling conducted after September 1, 2025.



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KATHY M. SHEEHAN
MAYOR

JOSEPH E. COFFEY, JR, P.E.
COMMISSIONER

Standard Operating Procedure

Lead Service Replacement Program

Find and Fix Policy

Date: September 22, 2023

U.S. EPA Lead and Copper Rule (LCR) guidance for proposed regulations set to be published in 2024 suggests that systems will need to address elevated levels of lead at individual sampling locations rather than only taking action if 10 percent of tap samples exceed the action level. This improvement to the LCR is referred to as “Find and Fix” because the source of the lead contamination will need to be found and removed. In anticipation of the “Find and Fix” improvement, Albany Water Department proposes implementation of a Find and Fix Policy at compliance sampling locations.

The Find and Fix Policy will require identifying and replacing in full a lead water service with a new copper water service by Albany Water Department staff or its contractors at no cost to the homeowner.

Residential properties qualifying for “Find and Fix” full water service replacements are volunteers in the Compliance Sampling Program that report samples at or above 15 ppb lead during compliance sampling through the Albany Water Department Lab. This threshold is the current EPA-determined Action Level.

These replacements are a priority for the health and safety of the residents of the property that is sampling above the Action Level. The replacement of the water service removes the address from the Compliance Sampling Program pool.

Albany Water Board Procurement Policy

I. Purpose

It is the policy of the City of Albany Water Board (the “Water Board”):

- a. to procure goods and services in a manner which ensures compliance with all provisions of law governing procurements by the Water Board;
- b. that the acquisition of quality goods and services be at the best value in a timely and efficient manner;
- c. that there will be wise and prudent use of Water Board resources; and
- d. that there will be promotion of the use of qualified Certified Minority and Women-Owned Enterprises in procurement contracts in accordance with law and guards against favoritism, extravagance, fraud and corruption.

II. Procurement Process

All procurements of goods and services shall be made by the Water Board pursuant to this Policy.

III. Procurement Guidelines

All procurements of goods and services shall be made pursuant to the following tables:¹

Public Works Projects/Contracts

Dollar Limit	Procedure
\$10,000 or less	At the discretion of the Water Board
Greater than \$10,000, up to \$35,000	Written quotes from at least three separate vendors, if available. If a vendor is a certified MWBE, DBE, or SDVOB, an award may be made the discretion of the Water Board.
Greater than \$35,000	Sealed bids in conformance with Section 103 of the New York General Municipal Law, Section 103

¹ These tables are found on pages 14-15 of the City of Albany’s Procurement Manual, Version 1.4, last updated March 2024.

All Other Purchases/Contracts

Dollar Limit	Procedure
\$10,000 or less	At the discretion of the Water Board
Greater than \$10,000, up to \$20,000	Written quotes from at least three separate vendors, if available. If a vendor is a certified MWBE, DBE, or SDVOB, an award may be made the discretion of the Water Board.
Greater than \$20,000	Sealed bids in conformance with Section 103 of New York General Municipal Law

IV. Exceptions to Procurement Procedures

- a. Emergency. Per Section 103 of New York General Municipal Law, contracts for commodities, equipment and goods and public works may be let by the Water Board without complying with competitive bidding or competitive offering when there exists a public emergency arising out of an accident or other unforeseen occurrence or condition whereby circumstances affecting public buildings, public property or the life, health, safety or property of the inhabitants of a political subdivision or district therein, require immediate action.
- b. Lowest Quote. For commodities, equipment and goods and public works projects/contracts, awards to other than the lowest proposed quote must be documented in writing explaining the reason(s) for the rejection of the lowest price. This requirement does not apply to procurement of Professional Services and Consultants.
- c. Surplus and Second-Hand Supplies. The purchase of surplus or second-hand supplies are not subject to this policy.

V. Additional Procurement Documentation

The Water Board shall, in addition to the procedures required above, maintain written procedures for any other method of competitive procurement to be used by Water Board. These procedures shall, among other things:

- a. identify the category of procurement to which the procedure relates;

- b. ensure reasonable competition given the cost and type of procurement; and
- c. require written documentation of the rationale for awarding the procurement.
- d. The Water Board shall implement and maintain a process for reviewing inquiries from unsuccessful bidders and proposers. Such process shall ensure that unsuccessful bidders and proposers are treated in a fair and equitable manner.
- e. The Water Board, to the best of its ability, shall comply with the New York State Authorities Budget Office (“ABO”) Reporting requirements, which require the Water Board to report to the ABO by April 1 all procurement transactions made by the Water Board during the preceding year that have an actual or estimated value of \$5,000 or more. Pursuant to the Water Board’s Operations Agreement with the City of Albany (the “City”), the Water Board relies on the City for Procurement Administration. The Water Board waits to submit an accurate Procurement Report to the ABO until the City provides to the Water Board data with respect to the Water Board’s Procurement Activities. Often times, the Water Board files its Procurement Report with the ABO after the April 1 deadline for this reason, but in all cases the Water Board shall submit the Procurement Report as soon as it is reasonably practicable to comply with the ABO’s Reporting requirements.

Adopted by the Water Board:	<u>August 28, 2015 (Resolution 15-26)</u>
Amended by the Water Board:	<u>January 22, 2021 (Resolution 21-11)</u>
	<u>February 25, 2022 (Resolution 22-13)</u>
	<u>January 27, 2023 (Resolution 23-09)</u>
	<u>November 22, 2024 (Resolution 24-64)</u>
	<u>May 22, 2025 (Resolution 25-36)</u>

**Albany Water Board
Property Acquisition Policy**

I. Purpose

The purpose of this policy is to serve as the City of Albany Water Board's (the "Water Board") policy on the acquisition of property.

II. Definitions

- a. "Acquire" or "acquisition" shall mean acquisition of title or any other beneficial interest in Property (as defined herein).
- b. "Fair Market Value" shall mean the estimated dollar amount that a willing buyer would pay to a willing seller for the Real Property in an arms-length transaction in the appropriate marketplace.
- c. "Property" shall mean real property, and any inchoate or other interest in real property, to the extent that such interest may be conveyed to another person for any purpose, excluding an interest securing a loan or other financial obligation of another party.

III. Responsibilities

- a. The Water Board shall maintain adequate inventory controls and accountability systems for all Property owned by the Water Board and under its control.
- b. Pursuant to Public Authorities Law § 2896, the Water Board shall prepare, not less frequently than annually, a report listing all Property owned in fee by the Water Board. Such report shall consist of a list and full description of all Property acquired of during such period. The report shall contain the price paid by the Water Board and the name of the seller for all such Property acquired by the Water Board during such period.

IV. Acquisition of Property

- a. Resolution. Subject to New York Public Authorities Law, and paragraphs (b), (c), (d), and (e) of this section, the Water Board by resolution may acquire Property the Water Board deems necessary, convenient, or desirable to carry out its purpose.
- b. Appraisal. Subject to paragraph (c) of this section, an independent appraiser shall be hired to provide an opinion of Fair Market Value before the Water Board shall make an offer with respect to the acquisition of Property. The appraiser should have a professional affiliation with a national appraisal organization and must not have an interest in the Property (or be retained as an agent to sell the Property). The appraisal report shall be in form and substance satisfactory to the Water Board and shall be included in the record of the transaction.

Notwithstanding the foregoing, the preparation of an appraisal report shall not be required where the Water Board is acquiring the Property pursuant to a donation, its procurement policy, or if the valuation of the Property is uncomplicated, and the Fair Market Value is reasonably determined to be less than \$10,000.

- c. Limitation on Purchase Price. Unless otherwise permitted by applicable law, the Water Board shall acquire Property for not more than its Fair Market Value by sale, exchange, or transfer, for cash, credit, or other Property, with or without warranty, and upon such other terms and conditions as the Water Board deems proper. The Water Board may execute such documents for the acquisition of title or other interest in Property and take such other action as it deems necessary or proper to acquire such Property under the provisions of this section. Provided, however, the Water Board may acquire Property for more than its Fair Market Value, as described in an appraisal report reviewed by the Water Board or without such appraisal being conducted, upon a finding pursuant to resolution of the Water Board that the acquisition of such Property at such price is necessary for the Water Board to further its purpose.

- d. Validity of Deed, Bill of Sale, Lease, or Other Instrument. A deed, bill of sale, lease, or other instrument executed by or on behalf of the seller of the Property and accepted by the Water Board, purporting to transfer title or any other interest in Property of the seller to the Water Board in accordance herewith shall be conclusive evidence of compliance with the provisions of these guidelines and all applicable law insofar as concerns title or other interest of any bona fide grantor or transferor who has received valuable consideration for such title or other interest and has not received actual or constructive notice of lack of such compliance prior to closing.
- e. Insurance. The Water Board must ensure that all insurable Property under its control is insured against physical loss or damage.
- f. The Water Board, to the best of its ability, shall comply with the New York State Authorities Budget Office (“ABO”) Reporting requirements, which require the Water Board to submit an Annual Report to the ABO by April 1. The Annual Report is to include a list of property acquisition transactions made by the Water Board during the preceding year. The Water Board waits to submit an accurate Annual Report to the ABO until the City provides to the Water Board data with respect to the Water Board’s Budget and other related items that are included in the Annual Report. Often times, the Water Board files its Annual Report with the ABO after the April 1 deadline for this reason, but in all cases the Water Board shall submit the Annual Report as soon as it is reasonably practicable to comply with the ABO Reporting requirements.

V. Modification and Amendment

This Policy is subject to modification and amendment at the discretion of the Water Board.

Adopted by the Water Board:
Amended by the Water Board:

August 28, 2015 (Resolution 15-26)
January 22, 2021 (Resolution 21-13)
February 25, 2022 (Resolution 22-13)

November 22, 2024 (Resolution 24-64)

Albany Water Board Property Disposition Policy

I. Purpose

The Albany Water Board (the “Water Board”) adopts this policy, by resolution, pursuant to New York Public Authorities Law (“PAL”) § 2896(1) regarding the use, awarding, monitoring and reporting of contracts for the disposal of Property (as defined herein).

II. Applicability

This policy is applicable to the use, awarding, monitoring and reporting of all Property Disposition Contracts which are entered into by the Water Board.

III. Definitions

“Adequate Inventory Controls and Accountability” shall mean steps and procedures to secure, monitor, and protect Property (as defined herein) including a periodic physical inventory not less than every two (2) years with reconciliation to the previous inventory listing.

“Contracting Officer” shall mean the officer or employee of the Water Board who shall be appointed by resolution of the Water Board to be responsible for the disposition of Property. If no Contracting Officer is appointed by resolution of the Water Board, the Contracting Officer shall be the Commissioner of the Albany Water Department.

“Dispose,” “disposal,” or “disposition” shall mean transfer of title or any other beneficial interest in Property in accordance with this policy.

“Fair Market Value” shall mean the estimated dollar amount that a willing buyer would pay to a willing seller for the Real Property in an arms-length transaction in the appropriate marketplace.

“Property” shall mean personal property in excess of five thousand dollars (\$5,000) in value, Real Property, and any inchoate or other interest in such property owned by the Water Board, to the extent that such interest may be conveyed to another person for any purpose, excluding an interest securing a loan or other financial obligation of another party.

“Property Disposition Contracts” shall mean written agreements for the sale, lease, transfer or other disposition of Property.

“Real Property” shall mean real property and interests therein.

IV. Duties of the Water Board

In accordance with PAL, the Water Board has the following duties and responsibilities:

- a. Adoption of Guidelines. The Water Board has adopted by Resolution, this policy regarding the use, awarding, monitoring, and reporting of contracts for the disposal of Water Board Property.
- b. Contracting Officer. The Water Board shall designate one (1) or more individuals to serve as the Contracting Officer(s) for purposes of disposing Water Board Property. The Contracting Officer(s) may, but need not, be the same individual for each instance where the Water Board purports to dispose of Property.
- c. Review and Updating of Guidelines. The Water Board shall meet at intervals of not less than one (1) year for purposes of reviewing and, if necessary, revising this policy.
- d. Filing of Guidelines. The Water Board shall file a copy of its most recently adopted Property Disposition Policy, including the name of the Water Board's Contracting Officer, with the New York State Office of the Comptroller by March 31st of each year.
- e. Posting of Guidelines. At the time of filing of this policy with the New York State Office of the Comptroller, the Water Board shall also post such copy of the most recently adopted Property Disposition Policy on the Water Board's website. The website shall be reviewed and, if necessary, updated no less than annually for purposes of ensuring that the Property Disposition Policy posted thereon reflects the most recently adopted version.
- f. Inventory Controls and Accountability. The Water Board shall maintain Adequate Inventory Controls and Accountability for all Water Board Property.
- g. Periodic Inventory Review. The Water Board shall periodically inventory its Property to determine what Property may be disposed of in accordance with the terms of this policy.
- h. Report of Real Property. The Water Board shall, on not less than an annual basis publish a report listing all Real Property owned by the Water Board at the time thereof, as well as a listing and full description of all Property disposed of by the Water Board during the reporting period, including the amount received and the name of the purchaser of each piece of Property. A copy of such annual report shall be forwarded to the following officers of the State of New York as well as any other officers as the legislature may designate from time to time: the State Comptroller, the Director of the Division of Budget, the Commissioner of General Services and the legislature.
- i. Transfer of Properties. Upon entering into an agreement for the transfer or disposal of any of its Property, the Water Board shall take all necessary actions to arrange for the prompt transfer or disposal of the subject Property.
- j.

V. Duties of the Contracting Officer

The Contracting Officer is responsible for the supervision and direction over the custody, control and disposition of Property and responsible for the Water Board's compliance with, and enforcement of, this policy. The Contracting Officer shall:

- a. maintain Adequate Inventory Controls and Accountability systems for all Property under the Water Board's control;
- b. periodically inventory such Property to determine which Property shall be disposed of;
- c. transfer or dispose of such Property as promptly as possible in accordance with this policy; and
- d. produce and submit reports pursuant to this policy.

VI. Property Disposition Contracts

- a. Reason(s) for Use of Property Disposition Contracts. Property Disposition Contracts may be entered into for the purpose of disposing of Property which is no longer necessary or useful for the operations of the Water Board to warrant retention, if the disposition of such Property will result in cost savings or other benefits to the Water Board, the disposition thereof will result in the receipt of valuable consideration or other benefits by the Water Board, or the disposition is of neutral or nominal value to the parties.
- b. Method of Disposition. The Water Board may dispose of Property for no less than the Fair Market Value by sale, exchange, or transfer, for cash, credit or other Property, with or without warranty, upon such terms and conditions as are determined by the Contracting Officer, except as otherwise permitted by Section IV(c) and Section IV(d).
- c. Appraisals. No disposition of Real Property or any interest in Real Property shall be made unless an appraisal of such property has been made by an independent appraiser and included in the record of the transaction. Further, no disposition of any other Property, which because of its unique nature or the unique circumstances of the proposed transaction is not readily valued by reference to an active market for similar property, shall be made without a similar appraisal.

In addition to the circumstances permitted by Section IV(d)(4), the Water Board may dispose of Property for less than Fair Market Value when the value of the transaction is nominal and the Property Disposition Contract is temporary and revocable. For such transactions, the requirements of Sections IV(d) (5), (6) and (7) do not apply.

d. Award of Property Disposition Contracts; Selection Criteria for Property Disposition Contracts.

1. *Compliance with This Policy.* All sales or other disposal of Property shall be conducted in accordance with this policy by or under the supervision of the Contracting Officer.
2. *Public Advertisement Required.* All Property Disposition Contracts shall be made after publicly advertising for bids unless the criteria set forth in Section VI(d)(3) have been met for such contracts to be made by negotiation or public auction. Whenever public advertising for bids is required: (i) the advertisement for bids shall be made at such time prior to the disposal or contract, through such methods, and on such terms and conditions, as shall permit full and free competition consistent with the value and nature of the Property; (ii) all bids shall be publicly disclosed at the time and place stated in the advertisement; and (iii) the award shall be made with reasonable promptness by notice to the responsible bidder whose bid, conforming to the invitation for bids, will be most advantageous to the state, price and other factors considered; provided, that all bids may be rejected when it is in the public interest to do so.
3. *Public Advertisement Not Required (Negotiated Transactions or Public Auction).* Property Disposition Contracts may be negotiated or made by public auction without regard to the criteria set forth Section VI(d)(2), but subject to obtaining such competition as the Contracting Officer determines is feasible under the circumstances, if (i) the personal property involved has qualities separate from the utilitarian purpose of such property, such as artistic quality, antiquity, historical significance, rarity or other quality of similar effect, that would tend to increase its value, or if the personal property is to be sold in such quantity that, if it were disposed of by publicly advertising for bids, would adversely affect the state or local market for such property, and the estimated Fair Market Value of such property and other satisfactory terms of disposal can be obtained by negotiation; (ii) the Fair Market Value of the Property does not exceed fifteen thousand dollars (**\$15,000**); (iii) bid prices after advertising therefor are not reasonable, either as to all or some part of the Property, or have not been independently arrived at in open competition; (iv) the disposition of Property will be to the state or any political subdivision, and the estimated Fair Market Value of the Property and other satisfactory terms of disposal are obtained by negotiation; (v) under the circumstances permitted by Section VI(d)(4); or (vi) such action is otherwise authorized by law.
4. *Negotiated Transaction Notice.* PAL § 2897(6)(d) requires public authorities to submit a written explanation of the circumstances involving the disposal of property through a negotiated transaction not less than ninety (90) days prior to the scheduled date of that transaction to the New York Authorities Budget Office, the State Comptroller, the Director of the Division of the Budget, the Commissioner of General Services, the State Legislature, and a copy thereof shall be preserved in the files of the Water Board. Such a statement shall be prepared in connection with a negotiated disposition of Property of any of the following: (i) any personal property which has an estimated Fair Market

Value in excess of fifteen thousand dollars (**\$15,000**); (ii) any Real Property that has an estimated Fair Market Value in excess of one hundred thousand dollars (**\$100,000**), except that any Real Property disposed of by lease or exchange shall only be subject to clauses iii and iv of this paragraph.; (iii) any Real Property disposed of by lease if the estimated annual rent over the term of the lease is in excess of fifteen thousand dollars (**\$15,000**); and (iv) any Real Property or related Property disposed of by exchange, regardless of value, or any Property any part of the consideration for which is Real Property.

The Negotiated Transaction Notice must contain the following information: (i) description of the parties involved in the property transaction; (ii) justification for disposing of Property by negotiation; (iii) identification of Property, including its location; (iv) estimated fair market value of the Property; (v) proposed sale price of the Property; (vi) size of the Property; and (v) expected date of sale of Property.

5. *Disposal of Property for Less than Fair Market Value.* Property may not be disposed of for less than Fair Market Value unless the following criteria are met: (i) the Property is transferred to a government or other public entity and the terms and conditions of the transfer require that the ownership and use of the Property will remain with the government or any other public entity; (ii) the purpose of the transfer is within the purpose, mission or governing statute of the Water Board; or (iii) if the transfer is other than to a governmental entity and would not be consistent with the Water Board's mission, purpose or governing statute, the Water Board shall provide written notification to the Governor of New York State, Speaker of the Assembly and Temporary President of the New York State Senate. The Governor, Senate or Assembly may deny the transfer. The Governor or either house of the legislature will take action within sixty (60) days of receiving notification of the proposed transfer from January through June. If the notification is received by the legislature from July through December, the legislature may take any action within sixty (60) days of January first of the following year. In the event that there is no denial within sixty (60) days of the notification to the Governor, Senate and Assembly, the Water Board may effectuate the transfer.

In the event the Water Board proposes that Property be disposed of for less than Fair Market Value, the following information must be provided to the Water Board and the public: (i) a full description of the Property; (ii) an appraisal of the Fair Market Value of the Property and any other information establishing the Fair Market Value sought by the Water Board; (iii) a description of the purpose of the transfer and a reasonable statement of the kind and amount of the benefit to the public resulting from the transfer, including but not limited to the kind, number, location, wages or salaries of jobs created or preserved as required by the transfer, the benefits to the communities in which the Property is situated; (iv) a statement of the value to be received as compared to the Fair Market Value; (v) the names of any private parties participating in the transfer and a statement of the value to the private party if different than the statement in (iv) above; and (vi) the names

of other private parties who have made an offer for such an asset, the value offered, and the purpose for which the asset was sought to be used.

Before approving the disposal of Property for less than Fair Market Value, the Water Board members must consider the information described herein and make a written determination that there is no reasonable alternative to the proposed below-market transfer that would achieve the same purpose of such transfer.

6. *Information and Documentation.* To the extent that Property Disposition Contracts are competitively awarded, such awards shall be made upon receipt and evaluation of bids or proposals or other information obtained from persons/firms responding to a request for proposals or other form of solicitation on the basis of the criteria specified in the request for proposals or other solicitation. The Contracting Officer shall document the processes by which Property is sold or otherwise disposed of, by making a record summarizing the nature and scope of the Property disposed, the name of each person or organization submitting, or requested to submit, a bid or proposal, the price or other consideration bid and received, and the basis for selection of both the purchaser and method of disposition of the Property.
- e. Approval Process for Property Disposition Contracts. In addition to any other approvals required by law or otherwise,¹ the award of Property Disposition Contracts and any related determinations made in connection therewith shall be approved as follows:
 1. ***Property Disposition Contracts in amounts equal to or less than \$999,999*** by the members of the Water Board and the City of Albany as per the Operations Agreement Article IX, Section 9.1 Disposition of Property (A).
 2. ***Property Disposition Contracts in amounts of \$1 million dollars or more*** are to be approved by the Water Board and the City of Albany as per the Operations Agreement Article IX, Section 9.1 Disposition of Property (B), (C) and (D).

VII. General

- a. Implementation of Policy: The Contracting Officer is empowered to prepare such supplemental procedures as may be required to effectively implement this policy, copies of which shall be provided to the Water Board for approval.
- b. End of Year Reporting. Within ninety (90) days of the end of the fiscal year, the Contracting Officer shall also prepare and submit to the Water Board a report listing all Real Property of the Water Board. Such report shall consist of a list and full description of all real and personal property disposed of during such period.

¹ Pursuant to Section 9.1(A) of the Operations Agreement between the City of Albany and the Water Board, the Water Board is not permitted to “sell, lease, sublease, assign, transfer, encumber or otherwise dispose of any part of the System, or any other real property or personal property which may be acquired by the Board...without the prior written approval[] of the Mayor.”

The report shall contain the price received by the Water Board and the name of the purchaser for all such Property sold by the Water Board during such period.²

- c. Effect of Award Contracts. This policy is only intended for the guidance of Water Board. Nothing contained herein is intended or shall be construed to confer upon any person, firm or corporation any right, remedy, claim or benefit under, or by reason of, any requirement or provision hereof, or be deemed to alter, affect the validity of, modify the terms of or impair any contract or agreement made or entered into in violation of, or without compliance with, this policy. In accordance with PAL § 2897(5), a deed, bill of sale, lease, or other instruments executed by or on behalf of the Water Board, purporting to transfer title or any other interest in Property shall be conclusive evidence of compliance with these guidelines insofar as concerns title or other interest of any bona fide grantee or transferee who has given valuable consideration for such title or other interest and has not received actual or constructive notice of lack of compliance with these guidelines prior to the closing.

Adopted by the Water Board:

Amended by the Water Board:

August 28, 2015 (Resolution 15-26)

January 22, 2021 (Resolution 21-12)

February 28, 2022 (Resolution 22-13)

November 22, 2024 (Resolution 22-64)

² The Water Board, to the best of its ability, shall comply with the New York State Authorities Budget Office (“ABO”) Reporting requirements, which require the Water Board to report to the ABO by April 1 all property disposition transactions made by the Water Board during the preceding year as a part of the Water Board’s Annual ABO Report. The Water Board waits to submit an accurate Annual Report to the ABO until the City provides to the Water Board data with respect to the Water Board’s Budget and other related items that are included in the Annual Report. Often times, the Water Board files its Annual Report with the ABO after the April 1 deadline for this reason, but in all cases the Water Board shall submit the Annual Report as soon as it is reasonably practicable to comply with the ABO Reporting requirements.

Albany Water Board Rate Hearing Policy

I. Purpose

The Albany Water Board (the “Water Board”) adopts this policy, by resolution, pursuant to New York Public Authorities Law (“PAL”) § 1115-i regarding the Water Board’s power to establish, fix, and revise fees, rates, rents, or other charges.

II. Applicability

This policy is applicable to the Water Board’s policy and procedure with respect to the Water Board’s establishment, fixing, and/or revision of fees, rates, rents, or other charges, as it is empowered to do under PAL § 1115-i(1).

III. Procedure

A. Public Hearing Required.

1. If the Water Board desires to establish, fix, or revise any fee, rate, rent, or other charge, the Water Board shall first hold a Public Hearing concerning the fees, rates, rents, or other charges to be established, fixed, or revised by the Water Board.
2. All owners of property and other interested persons that will be affected by the Water Board’s proposed establishment, fixing, or revision of any fee, rate, rent, or other charge shall have an opportunity to be heard concerning the same at the Public Hearing.
3. The Water Board has traditionally held its Public Hearings at the Water Board’s Headquarters located at 10 N. Enterprise Drive, Albany, New York 12204 (hereinafter referred to as the “Water Board’s Headquarters”).
4. The Water Board traditionally causes the Public Hearing to be audio recorded and the staff of the Department of Water and Water Supply creates a transcription of the same. The audio recording and transcription of the Public Hearing are shared with the Water Board members for their review. The audio recording and transcription aid the Water Board members as the Water Board makes its decision regarding the matters considered at the Public Hearing.

B. Public Notice of Hearing Required.

1. The Water Board sets a date, time, and location for the Public Hearing by Resolution at any of its regular meetings held prior to the Public Hearing, so

long as said regular meeting is held at least twenty (20) days prior to the date of the Public Hearing.

2. The Water Board shall cause to be published in at least one newspaper of general circulation notice of the Public Hearing at least twenty (20) days before the date of the Public Hearing (hereinafter referred to as the "Public Notice"). The Water Board has traditionally caused the Public Notice to be published in the Times Union.
3. The Water Board shall also file a copy of the Public Notice in the Office of the Clerk of the City of Albany and said Public Notice shall be available for inspection by the public. The Water Board traditionally posts a copy of the Public Notice at the Water Board's Headquarters for public inspection during regular business hours.

C. Contents of Public Notice.

1. The Public Notice shall set forth the date, time, and place of the Public Hearing.
2. The Public Notice shall also include a brief description of the matters to be considered at the Public Hearing.

D. Decision of the Water Board.

1. Traditionally the Water Board makes a decision by Resolution on matters considered at the Public Hearing at the Water Board's regular meeting immediately following the Public Hearing.
2. The Water Board's Resolution setting forth the Water Board's decision on matters considered at the Public Hearing is (a) reduced to a written Resolution, (b) a copy of which is made available at the Water Board's Headquarters for public inspection during regular business hours and (c) published in at least one newspaper of general circulation within thirty (30) days after such decision is made. Traditionally the Water Board has caused the Resolution setting forth its decision to be published in the Times Union.

Adopted by the Water Board:

January 27, 2023 (Resolution: 23-09)

Albany Water Board

Senior Discount Program Policies and Procedures

I. Purpose

The Albany Water Board (the “Water Board”) offers discounts to water and sewer rents for Albany, New York residents who meet certain eligibility criteria.

II. Policy Statement

The City of Albany’s Office of Assessment offers property tax exemptions for senior citizens. There are two (2) exemptions available to senior citizens:

1. the Enhanced STAR Exemption - is offered to City of Albany property owners who are over 65 year of age and earn less than \$86,300, annually; and
2. The Aged Exemption is for City of Albany property owners over 65 years of age who earn less than \$37,400, annually.

Each year, citizens who meet the above eligibility requirements must file an application with the City Assessor from January 1 st through March 1 st. Tax returns are provided to the City Assessor for income verification. The City Assessor compiles the applications and tax returns into their tax assessment software. The exemption compilation is complete as of July 1st, each year.

The Water Board chooses to adopt a senior discount program which is consistent with the City of Albany’s policy. Said policy will be offered to senior citizens who qualify for the Aged Exemption with the City of Albany. These are for citizens who are older than 65 years of age and whose income is less than \$37,400, annually.

III. Applicable Discount Rates

The discount rate to the water and sewer rents will be applied on a sliding scale, based on income, as follows:

Annual Income	% Discount
\$29,000, or less	50%
Greater than \$29,000, up to	45%
Greater than \$30,000, up to	40%
Greater than \$31,000, up to	35%
Greater than \$32,000, up to	30%
Greater than \$32,900, up to	25%
Greater than \$33,800, up to	20%
Greater than \$34,700, up to	15%
Greater than \$35,600, up to	10%
Greater than \$36,500, up to	5%
Greater than \$37,400	0%

IV. Procedures

Each year, after the City Assessor has completed the compilation of the qualified exemptions for July 1st, a listing is distributed to the Water Board's Customer Service Supervisor (CSS). The CSS then compares this listing to the current list of citizens receiving a senior discount for water and sewer rents and makes any necessary changes. Changes consist of removing those who are no longer eligible, adding new eligible accounts, and adjusting the discount rate based on the citizen's updated annual income.

The changes are input into the billing software, Springbrook. The City of Albany Water Department's Chief Fiscal Officer (CFO) then produces a report from Springbrook, which lists all accounts that receive discounts against water and sewer rents. The CFO will compare all accounts receiving a discount to the listing produced by the City Assessor, to ensure that all discounts are being applied appropriately.

Springbrook automatically applies the discount against the eligible accounts and discounts water and sewer rates.

Adopted by the Water Board:
Amended by the Water Board:

March 22, 2019 (Resolution 19-08)
February 25, 2022 (Resolution 22-13)

Albany Water Board
Policy for the Suspension of Billing

I. Purpose

The Albany Water Board (the “Water Board”) adopts this policy, by resolution, pursuant to New York Public Authorities Law (“PAL”) § 1115-i regarding the Water Board’s power to establish, fix, and revise fees, rates, rents, or other charges.

II. Applicability

This policy is applicable to the Water Board’s procedure with respect to the suspension of water and sewer charges assessed against certain tax map parcels upon a determination by the Water Board that said suspension(s) will further the mission of the Water Board; or upon recommendations from the City of Albany Planning Official and/or the City of Albany Tax Assessor, or their respective designees.

III. Procedure

- A. The Water Board may suspend water and/or sewer charges assessed against certain tax map parcels pursuant to the Procedure set forth below.

1. Determination by the Water Board.

From time to time, the Water Board may deem the suspension of water and/or sewer charges assessed against a certain tax map parcel to be an action that will further the mission of the Water Board. To that end, the Water Board may, by Resolution, suspend water and/or sewer charges at the respective tax map parcel. In making its determination, the Water Board shall consider, among other factors, who will benefit from the suspension of water and/or sewer charges.

2. Official Letter Recommendation.

Upon an official letter from the Offices of the City of Albany Planning Official and/or the City of Albany Tax Assessor (the “Letter”) determining a certain tax parcel to be “unbuildable” or “undevelopable”, the Water Board may, by Resolution, suspend its billing for water and/or sewer services at the respective tax parcel. The Letter shall include a statement from the City Official, or their designee, that the certain tax parcel is “unbuildable” or “undevelopable”, the basis for the same, and other information that the Water Board may deem to be necessary in its decision to suspend billing for water and/or sewer service at said tax parcel. The Letter shall be signed and dated.

B. Decision of the Water Board.

Notwithstanding the foregoing, the Water Board maintains ultimate decision-making power with respect to the suspension of billing on a respective tax parcel.

C. Revocation of Suspension of Billing.

The Water Board may, by Resolution, revoke any suspension of billing based on a change in the tax parcel's buildable or developable status, or based on request from the owner of the certain tax parcel to restore water and/or sewer service, or based on a determination that the suspension no longer furthers the Water Board's mission.

Adopted by the Water Board: August 25, 2023 (Resolution: 23-63)

Albany Water Board Water Bill Forgiveness Policy

I. Purpose

The Albany Water Board's (the "Water Board") Water Bill Forgiveness Policy is a program offered to help provide financial relief to customers who have received a large bill due to leaky fixtures, running toilets, burst pipes, and burst water tanks.

II. Eligibility

Any residential property up to three units (excluding any store fronts, restaurants, and/or other commercial properties) is eligible for this program.

III. One Time Forgiveness

A customer may only use this program once.

IV. Bill Reduction Amount

The Albany Water Board will remove half of the total bill in question.

V. Guidelines

1. The bill must be at least three (3) times the amount of the average bills from the last three (3) years and the bill must be over five hundred dollars (\$500) for one to two-family residences and over one thousand dollars (\$1,000) for a three (3) family residence. Anything over three (3) units will not qualify for the program.
2. Account must be paid up to date. If there is not a good payment history, property owner may be asked to pay the amount upfront in order to receive the modification as a credit against future bills.
3. A check, test, and read will need to be performed at the property and the meter will need to be tested. The property owner will need to be present for this.
4. Proof that the leak has been fixed (data profile, receipts, meter testing 100%).
5. Property owner must call within fifteen (15) days of receiving the bill for consideration.

6. Property owners who do not meet the qualifications for bill forgiveness under this policy will be offered a payment plan. The property owner also has the right to submit a protest form to the City Of Albany Clerk's office for review.

Adopted by the Water Board:

April 26, 2019 (Resolution 19-26)

Revised by the Water Board:

January 22, 2021 (Resolution 21-09)

February 25, 2022 (Resolution 22-13)

Albany Water Board
Water Bill Modification Policy
(revised May 26, 2016)

The Albany Water Board recognizes that leaks, accidents or mishaps can occur within a home which results in an isolated, unusually high water and sewer utility bill. The purpose of this policy is to provide redress by way of a one-time modification of an abnormally high water and sewer bill due to a leak, mishap, and accident or for reasons unknown which occur on or outside the billed premises. This one-time modification shall be applied to one billing cycle. The modification shall not be used to provide relief for any property owner who intentionally uses a considerably larger volume of water in any one billing cycle than is usual for that property owner. Further, this policy shall only apply to bills which were calculated based on an actual meter reading during that billing cycle.

Who Is Eligible?

This program is available to the owner of any residential dwelling (up to three units) in the City of Albany. Industrial, institutional, governmental or charitable organizations are not eligible under this policy. Only property owners who are currently listed on the current water and sewer billing account are able to claim redress under this policy. To be eligible for this program the applying property owner must have an up to date account with no current delinquencies.

How Much of My Bill Will Be Forgiven?

The program will only provide limited modification of your water bill. The bill modification would result in the property owner receiving a revised bill in the amount equal to the average of the three prior year's bills for that billing cycle (4 month period) plus 25%. The property owner must state in full detail what had happened at the property that led to high water usage and also what steps have been taken to correct the problem. The AWD needs to be able to test the meter and show that the meter tests out at 100% with no leaks after the issue is resolved.

The modification policy will be based on the average of the last 3 years bills during the same billing cycle, plus 25%.

Example:	5/13/16	\$603.26	High bill
	5/13/15	\$69.82	
	5/13/14	\$114.52	
	5/13/13	\$90.78	

$\$69.82 + \$114.52 + \$90.78 = \$275.12 / 3 = \$91.71 \times 1.25 = \114.64

With the one-time bill modification policy the \$603.26 bill would be reduced to \$114.64.

Do I Have to Apply for the Exemption?

Yes. The property owner should contact the Albany Water Department's Customer Service Supervisor at 518-434-5300 within thirty (30) days of receipt of the bill to request consideration under the Water Bill Modification Policy. The Customer Service Supervisor shall make an initial determination regarding eligibility under the Water Bill Modification policy and the recommendation must be approved by the Commissioner.

Denial of Request

Should the property owner be denied a bill modification, the customer may appeal to The Albany Water Board to dispute the bill. Pursuant to City Code Section 41-117(B), any request to dispute a water bill must be made in writing within thirty (30) days of receipt of the bill. Water Bill complaint forms can be found in City Hall, 24 Eagle Street at the City Clerk's Office located in Room 202, and online at [http://www.albanyny.gov/Libraries/Forms -
Water Water Supply/Water Complaint Form.sflb.ashx](http://www.albanyny.gov/Libraries/Forms_-_Water_Water_Supply/Water_Complaint_Form.sflb.ashx).

Upon receipt of your complaint, you will be notified in the mail to appear for a hearing in front of the Water Bill Complaint Board. At the hearing, you should be prepared to explain the reason for the increased usage such as leak, accident or other cause. The property owner shall detail all repair efforts and provide copies of any bills paid for the repair of any leaks for which redress is sought.

In the case where a property owner seeks redress under this policy due to a leak, the Albany Water Board shall not grant the redress provided for in this policy until such time as satisfactory proof the leak has been repaired has been provided to the Albany Water Board.

Please be advised that you may also be required to allow the City of Albany Department of Water and Water Supply to inspect your water meter to see if it is working properly and to determine if usage has decreased since receipt of the escalated bill.

Approved by Resolution 16-18 of the Albany Water Board at Meeting:

Effective Date: May 26, 2016

Albany Water Board Whistleblower Policy and Procedures

I. Purpose

It is the policy of the Albany Water Board (the “Water Board”) to afford certain protections to individuals who in good faith report violations of the Water Board’s Code of Ethics or other instances of potential wrongdoing within the Water Board. The Whistleblower Policy and Procedures set forth below are intended to encourage and enable individuals covered by this policy to raise concerns in good faith within the Water Board and without fear of retaliation or adverse action. This Whistleblower Policy applies to any and all Water Board Personnel (as defined below).

II. Definitions

For purposes of this policy, the following terms shall mean the following:

“Good Faith” – Information concerning potential wrongdoing is disclosed in “good faith” when the individual making the disclosure reasonably believes: (i) such information to be true and (ii) that it constitutes potential wrongdoing.

“Water Board Personnel” – Any and all Water Board members, employees, officers, interns and, volunteers.

“Whistleblower” – Any Water Board Personnel who, in good faith, discloses information concerning alleged wrongdoing by another Water Board Personnel, or concerning the business or operations of the Water Board.

“Wrongdoing” – Any alleged corruption, fraud, criminal or unethical activity, misconduct, waste, conflict of interest, intentional reporting of false or misleading information, or abuse of authority engaged in by Water Board Personnel that relates to the Water Board.

“Personnel action” – Any action affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement or evaluation of performance.

III. Reporting Wrongdoing

All Water Board Personnel who discover or have knowledge of potential wrongdoing: (i) by other Water Board Personnel; (ii) by others having business dealings with the Water Board; or (iii) concerning the Water Board itself, shall report such activity in accordance with the following procedures:

- a) The Water Board Personnel shall disclose any information concerning alleged wrongdoing, verbally or in writing, to the Chairperson of the Water Board or the Vice Chairperson of the Water Board. Reports of alleged wrongdoing may also be reported to the Authorities Budget Office's ("ABO") toll-free number (1-800560-1770).
- b) Alleged wrongdoing must be reported in a prompt and timely manner.
- c) All reported alleged wrongdoing will be investigated by the Water Board, or its designee, in a timely and reasonable manner, and which may include referring such information to the ABO, per ABO's recommended practices, or an appropriate law enforcement agency where applicable.

IV. No Retaliation or Interference

No Whistleblower shall be retaliated against because they, in good faith, reported an alleged wrongdoing. Any attempts at retaliation or interference are strictly prohibited and:

- a) No Water Board Personnel who in good faith discloses potential violations of the Water Board's Code of Ethics or other instances of potential wrongdoing, shall suffer harassment, retaliation, or adverse personnel action.
- b) All allegations of retaliation against a Whistleblower or attempted interference to prevent Water Board Personnel from disclosing a potential wrongdoing will be thoroughly investigated by the Water Board, or its designee.
- c) Any Water Board Personnel who retaliates against, or is found to have attempted to interfere with a Water Board Personnel for having in good faith disclosed

potential violations of the Water Board's Code of Ethics or other instances of potential wrongdoing will be subject to discipline

- d) Allegations of retaliation or interference are treated seriously and irrespective of the outcome of the initial complaint, will be treated as a separate matter.

V. Other Legal Rights Not Impaired

This policy is not intended to limit, diminish or impair any other rights or remedies that an individual may have under the law with respect to disclosing potential wrongdoing free from retaliation or adverse personnel action.

- a) Specifically, these Whistleblower Policy and Procedures are not intended to limit any rights or remedies that an individual may have under the laws of the State of New York, including but not limited to the following provisions: Civil Service Law § 75-b, Labor Law § 740, State Finance Law § 191 (commonly known as the "False Claims Act"), and Executive Law § 55(1).
- b) With respect to any rights or remedies that an individual may have pursuant to Civil Service Law § 75-b or Labor Law § 740, any Water Board Personnel who wishes to preserve such rights shall, prior to disclosing information to a government body, have made a good faith effort to provide the Water Board with such information and a reasonable time to take appropriate action unless there is imminent and serious danger to public health or safety. (See Civil Service Law § 75-b[2][b]; Labor Law § 740[3]).

Adopted by the Water Board:

May 26, 2016 (Resolution 16-19)

Amended by the Water Board:

January 22, 2021 (Resolution 21-10)

February 25, 2022 (Resolution 22-13)