

Date: November 10, 2022

At a scheduled meeting of the City of Mount Vernon Industrial Development Agency (the "Agency") duly convened by the Chair of the Agency and held on November 10, 2022, at 10:00 AM in the Mayor's Conference Room, 1 Roosevelt Square, Mount Vernon, NY 10550, the following members of the Agency were:

Present: Hon. Shawyn Patterson-Howard
Darren Morton EdD
Stephanie Vanderpool

Absent: None

Excused: Brian Johnson

After the meeting had been duly called to order, the Chair announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to the re-adoption of Agency Policies.

The following resolution was duly moved and seconded, discussed and adopted with the following members voting:

Voting Aye

Hon. Shawyn Patterson-Howard
Darren Morton, EdD
Stephanie Vanderpool

Voting Nay

None

RESOLUTION OF THE CITY OF MOUNT VERNON INDUSTRIAL DEVELOPMENT AGENCY APPROVING AND AUTHORIZING THE READOPTION OF CERTAIN POLICIES, PROCEDURES AND GUIDELINES

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 304 of the Laws of 1974 of the State of New York, as the same may be amended from time to time (collectively, the “Act”), the **CITY OF MOUNT VERNON INDUSTRIAL DEVELOPMENT AGENCY** (the “Agency”), was created with the authority and power among other things, to assist with the acquisition of certain industrial development projects as authorized by the Act; and

WHEREAS, the Act authorizes the Agency (1) to promote the economic welfare, recreational opportunities and prosperity of the inhabitants of the City of Mount Vernon (the “City”), and (2) to promote, attract, encourage and develop recreation and economically sound commerce and industry through governmental action for the purpose of preventing unemployment and economic deterioration; and

WHEREAS, by virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

WHEREAS, pursuant to the Agency’s By-Laws, the Board desires to hold its annual meeting to address various organizational matters; and

WHEREAS, pursuant to the Public Authorities Accountability Act, Chapter 766 of the Laws of 2005 (“PAAA”), and the Public Authority Reform Act, Chapter 506 of the Laws of 2009 (“PARA”), the Agency is required to annually review and readopt certain policies, standards and procedures; and

WHEREAS, the Agency desires to adopt or re-adopt the following policies: (i) the Disposition of Property Guidelines (the “Property Disposition Guidelines”) attached hereto as Exhibit A; (ii) the Amended and Restated Whistleblower Protection Policy (the “Whistleblower Protection Policy”) attached hereto as Exhibit B; (iii) the Investment Policy (the “Investment Policy”) attached hereto as Exhibit C; (iv) the Amended and Restated Code of Ethics and Conflict of Interest Policy (the “Conflict Policy”) attached hereto as Exhibit D; (v) the Travel Policy (the “Travel Policy”) Exhibit E; (vi) the Defense and Indemnification Policy (the “Defense and Indemnification Policy”) Exhibit F; (vi) the Discretionary Funds Policy (the “Discretionary Funds Policy”) attached hereto as Exhibit G; (viii) the Amended and Restated Procurement Policy (the “Procurement Policy”) attached hereto as Exhibit H; (ix) the Internal Controls Policy (the “Internal Controls Policy”) attached hereto as Exhibit I; (x) the Compensation, Reimbursement and Attendance Policy (the “Compensation, Reimbursement and Attendance Policy”) attached hereto as Exhibit J; (xi) the Real Property Acquisition Policy (the “Real Property Acquisition Policy”) attached hereto as Exhibit K; (xii) the Uniform Project Evaluation Policy (the “Evaluation Policy”) attached hereto as Exhibit L; (xiii) the Recapture, Suspension or Discontinuance of Financial Assistance Policy (the “Recapture Policy”) attached hereto as Exhibit M; (xiv) the Return and Distribution of Recaptured Benefits Policy (the

“Distribution of Recaptured Benefits Policy”) attached hereto as Exhibit N; (xv) the Sexual Harassment and Prevention Policy and Complaint Form (the “Sexual Harassment Prevention Policy”) attached hereto as Exhibit O; and (xvi) the Records Retention Policy (the “Records Policy”) attached hereto as Exhibit P; all the foregoing policies are collectively referred to herein as the “Agency Policies”; and

WHEREAS, the Agency previously re-adopted the Agency Policies by resolution dated December 9, 2021; and

WHEREAS, re-adopting the Agency Policies will allow the Agency to continue to operate in compliance with the Act and in compliance with the PAAA, and cause the Agency to operate more efficiently, openly and with greater accountability to the residents of the City; and

WHEREAS, the Agency shall readopt the Agency Policies in substantially the same form as previously approved; and

WHEREAS, to carry out the aforesaid purposes, the Agency has the power under the Act to do all things necessary to fulfill its obligations imposed by the Act and the PAAA.

NOW, THEREFORE, BE IT RESOLVED by the Members of the Agency as follows:

Section 1. The Agency hereby adopts or readopts the Agency Policies as formal policies of the Agency. The Agency Policies as attached hereby supersede any and all policies heretofore adopted by the Agency with respect to the subject matter thereof.

Section 2. This Resolution shall not preclude the Agency from adopting other or further policies relating to governance and activities of the Agency as determined from time to time by the members of the Agency.

Section 3. The Agency is hereby authorized to do all things necessary or appropriate for the accomplishment of the purposes of this resolution, and all acts heretofore taken by the Agency with respect to such activities are hereby approved, ratified and confirmed.

Section 4. This resolution shall take effect immediately.

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CERTIFICATION

STATE OF NEW YORK)
) SS.:
COUNTY OF WESTCHESTER)

I, the undersigned, Secretary of the City of Mount Vernon Industrial Development Agency (the "Agency") DO HEREBY CERTIFY:

That I have compared the annexed extract of minutes of the meeting of the Agency including the resolution contained therein, held on November 10, 2022, with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY, that all members of said Agency had due notice of said meeting, that the meeting was in all respects duly held and that, pursuant to Article 7 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public, and that public notice of the time and place of said meeting was duly given in accordance with such Article 7.

I FURTHER CERTIFY, that there was a quorum of the members of the Agency present throughout said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Agency this 10th day of November, 2022.

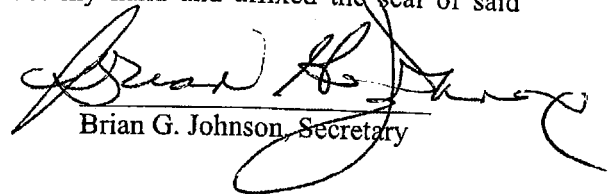

Brian G. Johnson, Secretary

Exhibit A

Disposition of Property Guidelines

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

DISPOSITION OF PROPERTY GUIDELINES

The City of Mount Vernon Industrial Development Agency (“Agency”) is required by Section 2896 of the Public Authorities Law to adopt comprehensive guidelines regarding the use, awarding, monitoring and reporting of contracts for the Disposal of Property. In compliance with the Public Authorities Law and in the spirit of maintaining the highest standards of conduct, ethics, transparency and accountability, the Agency will Dispose of Property (as such terms are defined below) in accordance with the provisions of this Property Disposition Policy (“Policy”).

SECTION 1. DEFINITIONS

A. “Contracting Officer” shall mean the Executive Director of the Agency who shall be responsible for the disposition of Property pursuant to this Policy.

B. “Dispose” or “Disposal” shall mean transfer of title or any other beneficial interest in personal or real Property in accordance with section 2897 of the Public Authorities Law.

C. “Property” shall mean (i) personal property in excess of five thousand dollars (\$5,000) in value, and (ii) real property, and (iii) any inchoate or other interest in such 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.

SECTION 2. DUTIES

A. The Agency shall:

(i) maintain adequate inventory controls and accountability systems for all Property owned by the Agency and under its control;

(ii) periodically inventory such Property to determine which Property shall be Disposed of;

(iii) produce a written report of such Property in accordance with subsection B herewith; and

(iv) transfer or Dispose of such Property as promptly and practicably as possible in accordance with Section 3 below.

B. The Agency shall

(i) publish, not less frequently than annually, a report listing all real Property owned in fee title by the Agency. Such report shall consist of a list and full description of

all real and personal Property Disposed of during such period. The report shall contain the price received by the Agency and the name of the purchaser for all such Property sold by the Agency during such period; and

(ii) shall deliver copies of such report to the Comptroller of the State of New York, the Director of the Budget of State of New York, the Commissioner of the New York State Office of General Services, and the New York State Legislature and the New York State Authorities Budget Office.

SECTION 3. TRANSFER OR DISPOSITION OF PROPERTY

A. Supervision and Direction. Except as otherwise provided herein, the duly appointed Contracting Officer shall have supervision and direction over the disposition and sale of Property of the Agency. The Agency shall have the right to dispose of its Property for any valid corporate purpose.

B. Custody and Control. The custody and control of Agency Property, pending its disposition, and the Disposal of such Property, shall be performed by the Agency or by the Commissioner of General Services when so authorized under this section.

C. Method of Disposition. Unless otherwise permitted, the Agency shall Dispose of Property for not less 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 Agency and/or Contracting Officer deems proper. The Agency may execute such documents for the transfer of title or other interest in Property and take such other action as it deems necessary or proper to dispose of such Property under the provisions of this section. Provided, however, no disposition of real Property, any interest in real Property, shall be made unless an appraisal of the value of such Property has been made by an independent appraiser and included in the record of the transaction and provided further, that 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.

D. Sales by the Commissioner of General Services (the "Commissioner"). When the Agency shall have deemed that transfer of Property by the Commissioner will be advantageous to the State of New York, the Agency may enter into an agreement with the Commissioner of pursuant to which Commissioner may Dispose of Property of the Agency under terms and conditions agreed to by the Agency and the Commissioner. In disposing of any such Property, the Commissioner shall be bound by the terms hereof and references to the Contracting Officer shall be deemed to refer to such Commissioner.

E. 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 Agency, purporting to transfer title or any other interest in Property of the Agency 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 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 such compliance prior to the closing.

F. Advertising for Bids; Disposal by Negotiation; 90 Day Notice, Below FMV Disposition.

(i) Publicly Advertise For Bids. Except as permitted by all applicable law, all disposals or contracts for Disposal of Property made or authorized by the Agency shall be made after publicly advertising for bids except as provided in subsection (ii) of this Section F.

(a) Whenever public advertising for bids is required under subsection (i) of this Section F:

(1) 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 proposed for disposition;

(2) all bids shall be publicly disclosed at the time and place stated in the advertisement; and

(3) 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 Agency, price and other factors considered; provided, that all bids may be rejected at the Agency's discretion.

(ii) Exemption from Publicly Advertising for Bids. Disposals and contracts for Disposal of Property may be negotiated or made by public auction without regard to subsection (i) of this Section F but subject to obtaining such competition as is feasible under the circumstances, if:

(a) 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 under subsection (i) of this Section F, 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;

(b) the fair market value of the Property does not exceed fifteen thousand dollars;

- (c) bid prices after advertising therefore are not reasonable, either as to all or some part of the Property, or have not been independently arrived at in open competition;
- (d) the Disposal 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;
- (e) under those circumstances permitted by subsection (iv)(a)(1),(2) or (3) below; or
- (f) such action is otherwise authorized by law.

(iii) 90 Day Notice.

(a) An explanatory statement shall be prepared of the circumstances of each Disposal by negotiation of:

- (1) any personal Property which has an estimated fair market value in excess of fifteen thousand dollars;
- (2) any real Property that has an estimated fair market value in excess of one hundred thousand dollars, except that any real Property Disposed of by lease or exchange shall only be subject to clauses (3) through (4) of this subparagraph;
- (3) any real Property Disposed of by lease, if the estimated annual rent over the term of the lease is in excess of \$15,000; or
- (4) any real Property or real and related personal Property Disposed of by exchange, regardless of value, or any Property any part of the consideration for which is real Property.

(b) Each such statement shall be transmitted to the New York State Comptroller, the New York State Director of the Budget, the New York State Commissioner of General Services and the New York State Legislature not less than ninety (90) days in advance of such disposal, and a copy thereof shall be preserved in the files of the Agency making such disposal.

(iv) Below FMV. Disposal of Property for less than Fair Market Value ("FMV").

(a) No assets owned, leased or otherwise in the control of the Agency may be sold, leased, or otherwise alienated for less than its FMV except if:

(1) Transferee is a government or public entity and terms of transfer require ownership and use to remain with the government or public entity; or

(2) Purpose of transfer is within purpose, mission or statute of the Agency; or

(3) Written notification to Governor, Speaker, and Temporary President. Such notification is subject to denial. Denial by Governor is in the form of a certification. Denial by legislature is in the form of a resolution. Denial must be made within 60 days of receiving notification during January through June. Provided no denial then Agency may effectuate transfer. If legislature receives the notification in July through December, then legislature may take 60 days from January 1 of the following year. However, the Agency may obtain local approval from the chief executive and legislature of the political subdivision in lieu of the notification to the Governor, Speaker and Temporary President provided the Agency's enabling legislation provides for such approval and the Property was obtained by the Agency from the political subdivision.

(b) If below FMV transfer is proposed, the following information is required to be provided to the Agency's board and the public:

(1) Description of Asset;

(2) Appraisal of the FMV of the asset;

(3) Description of purpose of transfer, the kind and amount of the benefit to the public resulting from the transfer such as jobs and wages created or preserved;

(4) Value received compared to FMV;

(5) Names of private parties to the transaction and value received;

(6) Names of private parties that have made an offer, the value of offer, and purpose for which the asset would have been used.

(c) Board must 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.

SECTION 3. GENERAL PROVISIONS

A. Exemption for Certain Agency Transactions. This Policy shall not be applicable to any agreements or arrangements involving the provision by the Agency of “financial assistance” as such term is defined in Section 854(14) of the New York State General Municipal Law (i.e., Property dispositions serving solely as a conduit for providing financial assistance).

B. The Guidelines are subject to modification and amendment at the discretion of the Agency board and shall be filed annually with the NYS Comptroller on or before the 31st of March. At the time of filing these guidelines with the NYS Comptroller, the Agency shall post such guidelines on the Agency’s internet website, which shall be maintained on such website until the guidelines for the following year are posted.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Exhibit B

Amended and Restated Whistleblower Protection Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

**AMENDED AND RESTATED
WHISTLEBLOWER PROTECTION POLICY**

Purpose

It is the policy of this Agency to afford certain protections to individuals who in good faith report violations of the Agency's Code of Ethics or other instances of potential wrongdoing within the Agency. The Whistleblower Policy and Procedures set forth below are intended to encourage and enable employees to raise concerns in good faith within the Agency and without fear of retaliation or adverse employment action.

Definitions

"Good Faith": Information concerning potential wrongdoing is disclosed in "good faith" when the individual making the disclosure reasonably believes such information to be true and reasonably believes that it constitutes potential wrongdoing.

"Agency Employee": All board members, and officers and staff employed at this Agency whether full-time, part-time, employed pursuant to contract, employees on probation and temporary employees.

"Whistleblower": Any Agency Employee (as defined herein) who in good faith discloses information concerning wrongdoing by another Agency employee, or concerning the business of the Agency itself.

"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 an Agency Employee (as defined herein) that relates to the Agency.

"Personnel action": Any action affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement or evaluation of performance.

Section I: Reporting Wrongdoing

All Agency Employees who discover or have knowledge of potential wrongdoing concerning board members, officers, or employees of this Agency; or a person having business dealings with this Agency; or concerning the Agency itself, shall report such activity in accordance with the following procedures:

- a) The Agency Employee shall disclose any information concerning wrongdoing either orally or in a written report to his or her supervisor, or to the Agency's ethics officer, general counsel or human resources representative.

- b) All Agency Employees who discover or have knowledge of wrongdoing shall report such wrongdoing in a prompt and timely manner.
- c) The identity of the whistleblower and the substance of his or her allegations will be kept confidential to the best extent possible.
- d) The individual to whom the potential wrongdoing is reported shall investigate and handle the claim in a timely and reasonable manner, which may include referring such information to the Authorities Budget Office or an appropriate law enforcement agency where applicable.
- e) Should an Agency Employee believe in good faith that disclosing information within the Agency pursuant to Section 1(a) above would likely subject him or her to adverse personnel action or be wholly ineffective, the Agency Employee may instead disclose the information to the Authorities Budget Office or an appropriate law enforcement agency, if applicable. The Authorities Budget Office's toll free number (1-800-560-1770) should be used in such circumstances.

Section II: No Retaliation or Interference

No Agency Employee shall retaliate against any whistleblower for the disclosure of potential wrongdoing, whether through threat, coercion, or abuse of authority; and, no Agency Employee shall interfere with the right of any other Agency Employee by any improper means aimed at deterring disclosure of potential wrongdoing. Any attempts at retaliation or interference are strictly prohibited and:

- a) No Agency Employee who in good faith discloses potential violations of this Agency'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 interference with an individual seeking to disclose potential wrongdoing will be thoroughly investigated by this Agency.
- c) Any Agency Employee who retaliates against or had attempted to interfere with any individual for having in good faith disclosed potential violations of this Agency's Code of Ethics or other instances of potential wrongdoing is subject to discipline, which may include termination of employment.
- d) Any allegation of retaliation or interference will be taken and treated seriously and irrespective of the outcome of the initial complaint, will be treated as a separate matter.

Section III: Other Legal Rights Not Impaired

The Whistleblower Policy and Procedures set forth herein are 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 employee who wishes to preserve such rights shall prior to disclosing information to a government body, have made a good faith effort to provide the appointing authority or his or her designee the information to be disclosed and shall provide the appointing authority or designee 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]).

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

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Exhibit C

Investment Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

INVESTMENT POLICY

I. Scope

This investment policy applies to all moneys and other financial resources available for investment on behalf of the City of Mount Vernon Industrial Development Agency ("Agency") or on behalf of any other entity or individual.

II. Objectives

The primary objectives of the agency's investment activities are, in priority order,

- to conform with all applicable federal, state, and other legal requirements (legal);
- to adequately safeguard principal (safety);
- to provide sufficient liquidity to meet all operating requirements (liquidity); and
- to obtain a reasonable rate of return (yield).

III. Delegation of Authority

The governing board's responsibility for administration of the investment program is delegated to the Treasurer or Secretary who shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on a database or records incorporating description and amounts of investments, transaction dates, and other relevant information and regulate the activities of subordinate employees.

IV. Prudence

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the agency to govern effectively.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

All participants involved in the process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

V. Diversification

It is the policy of the City of Mount Vernon Industrial Development Agency to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling. The agency will issue a Request for Qualifications (RFQ) to depositories every two years to obtain quotes for fees and interest rates to secure the best terms for the agency's deposits and investments.

VI. Internal Controls

It is the policy of the agency for all monies collected by any officer or employee of the agency to deposit those funds as soon as possible but no later than thirty (30) days of receipt.

The Treasurer or Secretary and Chief Financial Officer (CFO) is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulations.

VII. Designation of Depositories

The banks and/or trust companies authorized for the deposit of monies will be determined by the agency following review of submitted proposals.

VIII. Collateralizing of Deposits

In accordance with the provisions of General Municipal Law, Sec. 10, all deposits of the agency, including certificates of deposit and special time deposits, in excess of the amount of \$250,000 insured under the provisions of the Federal Deposit Insurance Act shall be secured:

1. By a pledge of "eligible securities" with an aggregate "market value", or provided by General Municipal Law, Sec. 10, equal to the aggregate amount of deposits from the categories designated in Appendix A to the policy.
2. By an eligible "irrevocable letter of credit" issued by a qualified financial institution other than the bank with the deposits in favor of the public benefit for a term not to exceed 90 days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-term debt obligations are rated in one of the three highest categories by at least one nationally recognized statistical rating organization or by a financial institution that is in compliance with applicable federal minimum risk-based capital requirements.

3. By an eligible surety bond payable to the agency for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.

IX. Safekeeping and Collateralization

Eligible securities used for collateralizing deposits shall be held by (the depository and/or a third party) a financial institution subject to security and custodial agreements.

The security agreement shall provide that eligible securities are being pledged to secure public benefit deposits together with agreed-upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released, and the events which will enable the agency to exercise its rights against the pledged securities.

The custodial agreement shall provide that securities held by the financial institution, or agent of and custodian for, the public benefit, will be kept separate and apart from the general assets of the custodial financial institution and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement should also describe that the custodian shall confirm the receipt, substitution, or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. Such agreement shall include all provisions necessary to provide the public benefit a perfected interest in the securities.

X. Permitted Investments

As authorized by General Municipal Law, Sec. 11, the City of Mount Vernon Industrial Development Agency authorizes the Treasurer or Secretary and CFO to invest monies not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- Special time deposit accounts;
- Certificates of deposit;
- Obligations of the United States of America;
- Obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America;
- Obligations of the State of New York;
- Obligations issued pursuant to LFL Sec. 24.00 or 25.00 (with approval of the State Comptroller) by any municipality, school district or district corporation other than the City of Mount Vernon Industrial Development Agency;

- Obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies where the general State statutes governing such entities or whose specific enabling legislation authorizes such investments.
- Certificates of Participation (COPs) issued pursuant to GML, Sec. 109-b;
- Obligations of this public benefit, but only with any monies in a reserve fund established pursuant to GML, Sec. 6-c, 6-d, 6-e, 6-g, 6-h, 6-j, 6-k, 6-l, 6-m or 6-n.

All investment obligations shall be payable or redeemable at the option of the agency within such times as the proceeds will be needed to meet expenditures for purposes for which the monies were provided, and in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable at the option of the agency within two years of the date of purchase.

XI. Authorized Financial Institutions and Dealers

The City of Mount Vernon Industrial Development Agency shall maintain a list of financial institutions and dealers approved for investment purposes and establish appropriate limits to the amount of investments which can be made with each financial institution or dealer. All financial institutions with which the agency conducts business must be credit worthy. Financial institutions shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the agency. Security dealers not affiliated with a financial institution shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The Treasurer, or Secretary and Chief Financial Officer, is responsible for evaluating the financial position and maintaining a listing of proposed depositories, trading partners, and custodians. Such listing shall be evaluated at least annually.

XII. Purchase of Investments

The Treasurer, or Secretary and Chief Financial Officer, is authorized to contract for the purchase of investments:

1. Directly, including through a repurchase agreement, from an authorized trading partner;
2. By participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the General Municipal Law where such program meets all the requirements set forth in the Office of the State Comptroller Opinion No. 88-46, and the specific program has been authorized by the governing board;
3. By utilizing an ongoing investment program with an authorized tracking partner pursuant to a contract authorized by the governing board.

All purchased obligations, unless registered or inscribed in the name of the City of Mount Vernon Industrial Development Agency ("Agency"), shall be purchased through, delivered to, and held in the custody of a financial institution. Such obligations shall be purchased, sold, or presented for redemption or payment by such financial institution,

only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the agency by the financial institution. Any obligation held in the custody of a financial institution shall be held pursuant to a written custodial agreement as described in General Municipal Law, Sec. 10.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

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by the City of Mount Vernon Industrial Development Agency

Exhibit D

Amended and Restated Code of Ethics and Conflict of Interest Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

**AMENDED AND RESTATED
CODE OF ETHICS AND CONFLICT OF INTEREST POLICY**

The Code of Ethics and Conflict of Interest Policy (the "Policy") is adopted upon approve by the Board of Directors of the City of Mount Vernon Industrial Development Agency (the "Agency") have adopted this Code of Ethics (this "Code") in accordance with Section 2824 of the Public Authorities Law and applies to all members, directors, committee members, officers and employees of the Agency.

This Policy shall serve as a guide for official conduct and intended to promote honest and ethical conduct and professional performance of the Agency's members, directors, officers and employees and to preserve public confidence in Agency's mission.

Standards Established by Public Officers Law

Members, Officers and Employees shall at all times maintain and comply with ethical standards consistent with the requirements of Section 74 of the Public Officers Law, as it may be in effect from time to time, as if such standards are applicable to Members, Officers and Employees of the Agency.

General Principles and Policies

Officers, Directors and Employees shall comply with the following principles and policies:

- a. Performing the duties of his or her office impartially and diligently and disqualify him or herself in any matter in which his or her impartiality might be reasonably questioned.
- b. Act with honesty and integrity, avoiding actual or apparent conflicts of interest in personal and professional relationships.
- c. Comply with the rules and regulations of federal, state and local governments and other appropriate private and public regulatory agencies.
- d. Act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts or allowing independent judgment to be subordinated.
- e. Respect and protect the confidentiality of information acquired in the course of professional activities, except when authorized or otherwise legally obligated to disclose such information.

- f. Promptly report to any member of the Board any violations of this Code by any Officer, Director and/or Employee of the Agency who is subject to this Code.

Conflicts

No Member, Officer or Employee shall participate in the making of any decision by the Agency relating to any applicant or project with respect to which the Member, Officer or Employee has a pecuniary interest, or relating to which the Member, Officer or Employee stands to receive pecuniary gain.

Investments

No Member, Officer or Employee shall make any personal investments in any project or entity that has a project before, or that he or she has reason to believe may have a project before, the Agency for consideration of financial assistance.

Confidential Information

No Member, Officer or Employee shall use any confidential or inside information obtained during the course of his or her duties as a basis for personal gain by such Member, Officer or Employee, nor shall any Member, Officer or Employee make such information available to others for similar purposes.

Gratuities

No Member, Officer or Employee shall accept or permit any member of his or her immediate family to accept, gifts or other favors from any applicant or person with matters before the Agency or reasonably expected to be before the Agency, or which might appear to be given for the purpose of improperly influencing the Member, Officer or Employee in the performance of his or her duties for the Agency. Further, no Member, Officer or Employee shall use his or her official position to secure privileges or exemptions not otherwise available equally to the general public.

Employment

No Member, Officer or Employee shall accept employment with any entity (or any affiliate of that entity) that has or had a project before the Agency within one year following the later of (i) the cessation of such matter before the Agency, or (ii) the date of the last action taken by the Agency with respect to that entity.

Filings

Each Member, Officer and Employee, to the extent required by Section 2825(3) of the Public Authorities Law, shall make the annual filings required thereby.

Relatives and Family Members

As used in this policy, provisions relating to Member, Officer or Employee person benefit or gain shall include benefit that may accrue to any relative or family member.

Violations

In addition to any penalty contained in any other provision of law any such Member, Officer, or Employee who shall knowingly and intentionally violate any of the provision of this section may be suspended or removed from office or employment.

Conflicts

No Member, Officer or Employee shall participate in the making of any decision by the Agency relating to any applicant or project with respect to which the Member, Officer or Employee has a pecuniary interest, or relating to which the Member, Officer or Employee stands to receive pecuniary gain.

Investments

No Member, Officer or Employee shall make any personal investments in any project or entity that has a project before, or that he or she has reason to believe may have a project before, the Agency for consideration of financial assistance.

Employment

No Member, Officer or Employee shall accept employment with any entity (or any affiliate of that entity) that has or had a project before the Agency within one year following the later of (i) the cessation of such matter before the Agency, or (ii) the date of the last action taken by the Agency with respect to that entity.

Filings

Each Member, Officer and Employee, to the extent required by Section 2825(3) of the Public Authorities Law, shall make the annual filings required thereby.

Violations

In addition to any penalty contain in any other provision of law any such Member, Officer, or Employee who shall knowingly and intentionally violate any of the provisions of this section may be suspended or removed from office or employment.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Exhibit E

Travel Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

TRAVEL POLICY

This policy applies to all directors, officers and employees of the City of Mount Vernon Industrial Development Agency (the "Agency").

All official travel for which a reimbursement will be sought must be approved by the Chairperson of the Agency prior to such travel. Provided, however, in the instance where the Chairperson will seek reimbursement for official travel, such travel must be pre-authorized by the Board of the Agency.

The Agency will reimburse all reasonable expenses related to meals, travel and lodging that were incurred by any director, officer or employee as a result of the performance of their official duties. All official travel shall be properly authorized, reported and reimbursed. Under no circumstances shall expenses for personal travel be charged to, or temporarily funded by the Agency. It is the traveler's responsibility to report his or her travel expenses in a responsible and ethical manner, in accordance with this policy.

Travelers may use their private vehicle for business purposes and will be reimbursed at a standard mileage reimbursement rate.

Meals will be reimbursed at actual expense or a per diem rate, whichever is less.

Lodging will be reimbursed at actual expense up to certain daily rate caps established for various locations. The applicability of such caps shall be determined on a case by case basis taking into consideration availability of lodging and other extenuating circumstances.

Reimbursement for miscellaneous expenses shall be determined on a case by case basis.

Mileage rates, per diem allowances and lodging caps will be established and from time to time, as amended by the Treasurer of the Corporation. All determinations made pursuant to this policy shall be made by the Treasurer. In the instance where such determinations regard the travel of the Treasurer, the President shall make such determinations.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Exhibit F

Defense and Indemnification Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT CORPORATION
DEFENSE AND INDEMNIFICATION POLICY**

This Defense and Indemnification Policy is adopted in accordance with Section 2824 of the Public Authorities Law and applies to all members, directors, committee members, officers and employees of the City of Mount Vernon Industrial Development Agency (the "Agency") upon approval by the Board of Directors (the "Board") of the Agency.

The Agency shall indemnify all members and directors of the Board of the Agency and each committee member, officer and employees thereof, in the performance of their duties, and to the extent authorized by the Board, each other person authorized to act for the Agency or on its behalf, in accordance with the By-Laws or to the extent permitted by law.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Exhibit G

Discretionary Funds Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

DISCRETIONARY FUNDS POLICY

Provisions: Section 2824(1)(b) of Public Authorities Law requires directors to understand, review, and monitor the implementation of fundamental financial and management controls and the operating decisions of the agency.

Objectives: Boards of Directors and agency management have an obligation to authorize the expenditure of funds only for purposes that relate to and support the mission of the agency. The fiduciary duty of the board includes adopting policies that safeguard the assets and resources of the agency and protect against the use of funds for purposes that do not advance its core purpose and objectives. It is particularly important for the board to develop a policy on the proper use of agency discretionary funds that clarifies for all employees what would and would not be considered appropriate expenditures

Recommended Practice: Public authorities are governed by statute. In its legal opinion #2007-F4, the Office of the Attorney General determined that the expenditure of agency funds must relate directly to an enumerated power, duty, or purpose of the agency. The funds of an agency may not be spent in support of the private or personal interests or to the benefit of directors, management, or staff. Accordingly, the Authorities Budget Office (ABO) recommends that all state and local public authorities adopt written policies that specifically delineate the proper use of an agency's discretionary funds. This policy should address not only what constitutes a proper discretionary expenditure related to the mission and public purpose of the agency, but also address what would be considered an improper use of those funds.

The agency's Internal Control Policy provides parameters for management of permitted out-of-town business travel and travel-related expenses that are appropriate to advance the mission of an authority such as guidance as to reasonable amounts for such expenses and require that employees perform due diligence to obtain the lowest cost.

- Require prior approval of or authorization by an appropriate individual to ensure that such travel is reasonable and necessary.
- Require documentation to justify the nature and purpose of such expenses.
- Require the employee to provide receipts for expenses and provide dollar thresholds for what will be considered reasonable including per diems, government lodging rates where available, and amounts for meals and other incidental expenses.
- Certain meal costs incurred through participation in, or sponsorship of, activities integral to meeting the core public purpose of the authority.
- Appropriate travel expenses and eligible meal costs must be properly documented and reasonable cost thresholds established.

The following are provided as examples for which the board will not give approval:

- Food, beverages, and other refreshments purchased for the personal use of directors, management, or employees, or by persons with whom the agency conducts business (unless prior authorization is received);

- Flowers and gifts for staff, directors, management, or any family members thereof;
- Subsidized or free use of agency services for the personal use of current or former board members, staff, or family members of staff;
- Celebrations for special occasions that do not directly relate to the purpose of the agency, such as catering or decorations for summer picnics, or office parties, such as holiday, birthday, retirement.
- Charitable contributions or sponsorships of events not associated with the agency's mission;
- Purchases of alcohol or tobacco products;
- Membership dues in professional organizations on behalf of employees;
- Renewal of professional licenses for staff; except for Notary License for an Assistant Secretary.
- Personal use of agency-owned vehicles, unless properly documented for tax purposes.
- Costs to purchase or mail holiday cards, invitations, or expressions of sympathy to agency staff or their families.
- Assignment of cell phones or vehicles to non-agency staff.
- No credit cards will be issued for officers, management, or staff.

Further, absent specific statutory power, the City of Mount Vernon Industrial Development Agency may not use public funds to purchase items considered personal expenses or that are intended to personally benefit an employee, director, or management. Expenses such as those listed above do not advance a public purpose and should be considered personal in nature.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Exhibit H

Amended and Restated Procurement Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

**AMENDED AND RESTATED
PROCUREMENT POLICY**

A. Introduction

1. Applicability - This Procurement Policy ("Policy") shall apply to the City of Mount Vernon Industrial Development Agency (the "Agency").
2. Scope- In accordance with Article 18-A of the General Municipal Law (the "GML"), Section 104-b of the GML, and the Public Authorities Accountability Act of 2005, the Agency is required to adopt procurement policies which will apply to the procurement of goods and services paid for by the Agency for its own use and account.
3. Purpose - Pursuant to Section 104-b of the GML, the primary objectives of this Policy are to assure the prudent and economical use of public monies in the best interests of the taxpayers of the City of Mount Vernon, to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances and to guard against favoritism, improvidence, extravagance, fraud and corruption.

B. Procedures

1. Solicitation Procedures for the Purchase of Commodities, Equipment, Goods or Services.
 - a. Up to \$5,000 per instance - The discretion of the Chairperson or Chief Executive Officer of the Agency or authorized designee.
 - b. Greater than \$5,000 to \$20,000 per instance - Documented verbal quotations or written/fax/email quotations from at least three (3) vendors.
 - c. Greater than \$20,000 per instance - Written Request for Proposal.
 - d. Notwithstanding the foregoing, should cumulative procurements pursuant to paragraphs a or b above exceed \$50,000 per calendar year for a single vendor, the Agency shall be required to prepare a Written Request for Proposal for such procurements.

2. Exceptions. Alternative proposals or quotations shall not be required for procurements made through or with respect to:

- a. New York State, Westchester County, City of Mount Vernon Contracts -when the Agency is able to procure commodities, equipment, goods or services through New York State, Westchester County, City of Mount Vernon (or its affiliated or related agencies), it is unnecessary to obtain quotations or bids;
- b. State Finance Law Section 175-b (from agencies for the blind or severely handicapped);
- c. Correction Law Section 186 (articles manufactured in correctional institutions);
- d. Emergency Procurements - an emergency exists if the delay caused by soliciting quotes would endanger health, welfare, property or an economic development opportunity. Approval of the Chief Executive Officer is necessary, which shall be documented and shall also include a description of the facts giving rise to the emergency.
- e. Sole Source Procurements - A "sole source" means a situation where (i) there is only one possible source from which to produce goods and/or services available in the marketplace, (ii) no other goods and/or services provide substantially equivalent or similar benefits, and (iii) considering the benefits, the cost to the Agency is reasonable.
- f. Utilities and Affiliate Transactions - The purchase of utilities and inter-affiliate transactions are excepted from alternative proposal/quotation requirements.
- g. Unavailability of three (3) vendors who are able or willing to provide a quote.
- h. Professional Service Contracts as defined in Section C below.

3. Basis for the Award of Contracts.

Contracts will be awarded to the lowest responsible dollar offeror who meets the specifications therefor, except in circumstances that the Agency determines justify an award to other than the lowest responsible dollar offeror, or in the case of a contract for professional services, which shall be subject to the requirements of Section C. In making any such determination, the Agency shall consider relevant factors including without limitation:

- a. Delivery requirements;
- b. Quality requirements;
- c. Quantity requirements;
- d. Past vendor performance and/or experience;
- e. The unavailability of three or more vendors who are able or willing to quote on a procurement;
- f. It may be in the best interests of the Agency to consider only one vendor who has previous expertise with respect to a particular procurement; and
- g. Any procurement accepted from the alternative proposal/quotation requirements as set forth in subdivision 2 of this Section B, and the procurement of professional services in Section C of this Policy.

4. Documentation

- a. A record of all solicitations for alternative proposals or quotations, the response (if applicable), and any determinations pursuant thereto shall be maintained in the procurement file.
- b. For each procurement by the Agency the Chief Executive Officer of the Agency or authorized designee shall set forth in writing the category of procurement that is being made and what method of procurement is specified.
- c. Whenever an award is made to other than the lowest responsible dollar offeror the reasons for doing so shall be set forth in writing and maintained in the procurement file.
- d. Whenever the specified number of quotations cannot or will not be secured, the reasons for this shall be indicated in writing and maintained in the procurement file.

C. Professional Services.

Contracts for professional services are not subject to the requirements of Section B. Professional Service Contracts involve the application of specialized expertise, the use of professional judgment, or a high degree of creativity. Professional services include services which require special education and/or training, license to practice or are creative in nature. Examples are: lawyers, doctors, accountants, architects and engineers. Furthermore, professional service contracts often involve a relationship of personal trust and confidence.

D. Procurement Lobbying Law.

In accordance with Chapter 1 of the Laws of 2005, generally referred to as the "Procurement Lobbying Law", the Agency shall implement the provision of such Procurement Lobbying Law for any contract or other agreement for an article of procurement involving an estimated annualized expenditure in excess of \$15,000.

E. Unintentional Failure to Comply.

The unintentional failure to comply with the provisions of Section 104-b of the GML shall not be grounds to void action taken or give rise to a cause of action against the Agency or any officer thereof.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Exhibit I

Internal Controls Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

INTERNAL CONTROLS POLICY

I. GENERAL

- The Board of Directors is responsible for authorizing all bank accounts and check-signing activity for the City of Mount Vernon Industrial Development Agency ("Agency").
- Financial institutions where agency accounts are maintained are notified on an annual basis of any changes in check signatories, following the transition of officers or changes in staff with check-signing responsibilities.
- Quarterly budget report shall be presented to the Board of Directors for review at monthly meeting following the end of the quarter.
- An annual financial report as required by laws governing industrial development agencies will be undertaken by a qualified outside auditor.
- If the agency receives grants, applicable financial and administrative guidelines relating to specific grant funding shall be followed.
- The Treasurer must provide a Treasurer's report at each monthly board meeting outlining the cash receipts, disbursements, and balances of all bank accounts.

II. CASH RECEIPTS

- It is not the policy of the agency to authorize any receipt of cash.
- If cash is received, the cash must be deposited immediately, within 24 to 48 hours, upon receipt by an authorized person.
- Records of cash received must be totaled and initialized by authorized employees.
- Incoming checks must be restrictively endorsed, "for deposit only" with the organization's account number, scanned, filed, and then deposited.
- Bank deposit receipts must be compared to the original bank deposit slips, and scanned for distribution to the Treasurer and the Chief Financial Officer.
- Adequate physical controls must be maintained over receipts from the time of receipt to deposit in the bank.

III. CASH DISBURSEMENTS

A. Voucher and Authorization

- The Director must review and approve all vouchers for all disbursements and then be forwarded to the comptroller for preparation to the Treasurer and Agency.

Supporting documentation (voucher with original signature and invoice with copy of contract) must accompany checks when presented for signature.

B. Checks

- All disbursements must be made by check.
- Only pre-numbered checks shall be used and always in sequence.
- Signing of blank checks is strictly prohibited. Checks must be made payable to specific payees based upon appropriate documentation; and never to "cash" or "bearer".
- Prior to preparing checks, payment vouchers should be compared to vendor invoices for accuracy. Checks must be prepared from vendor invoices only and not from a vendor statement.
- Signature stamps are never to be used to sign checks.
- Two signatures are required for all checks, including any of two of the following signatures: Treasurer, Secretary, any Board Member, and Executive Director of the agency.
- In months in which no meeting is held, payment of less than \$2,500 of dated due date bills, office supplies and staff vendor invoices may be executed with the signatures of two of the following: Treasurer, Secretary, any Board Member, and Executive Director. Any disbursements made will be reported to the Board Members in the following monthly Treasurer's Report.
- Access to blank checks must be limited to the Treasurer, Secretary, Chief Financial Officer or Executive Director or to such persons authorized by the Board of Directors to prepare checks. Blank check stock must be locked in a secure place when not in use.
- Any voided/spoiled checks must be marked "Void" and retained in a secure place.

C. Bank Reconciliations

- Bank accounts must be reconciled by the Chief Financial Officer or person responsible on a monthly basis and reviewed by the Treasurer

- The Executive Director or the secretary to the Executive Director must receive the bank statements, including canceled checks if provided. The statements are then placed in a file for the Chief Financial Officer. All check numbers must be accounted for.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Exhibit J

Compensation, Reimbursement and Attendance Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

COMPENSATION, REIMBURSEMENT AND ATTENDANCE POLICY

The members of the board of the City of Mount Vernon Industrial Development Agency (the “Agency” or the “Board”) shall serve without salary but may be reimbursed for reasonable expenses incurred in the performance of Agency duties at the approval of the Board.

The officers and employees of the Agency serve at the pleasure of the Board at such compensation levels as may be approved by the Board from time to time and may be reimbursed for reasonable expenses incurred in the performance of Agency duties at the approval of the Board.

The members of the Board, officers, and employees of the Agency shall be available as required to perform the operations of the Agency and as set forth within the By-Laws of the Corporation, as may be amended, restated or revised by the Board from time to time. Said members and officers of the Agency shall put forth their best efforts to perform their respective duties as outlined in the By-Laws of the Corporation and any other directives of the Board relating to same.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Exhibit K

Real Property Acquisition Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY
REAL PROPERTY ACQUISITION POLICY**

I. INTRODUCTION

Pursuant to Article 18-A of the General Municipal Law, the City of Mount Vernon Industrial Development Agency's (the "Agency") purposes and mission is to undertake projects and to develop strategies to advance job opportunities, health, recreational opportunities, general prosperity and the economic welfare of the people of the City of Mount Vernon. In furtherance of these purposes, the Agency has the power to acquire, including by lease, purchase, grant, gift and condemnation, and to use such real property, rights or easements necessary for its Agency purposes. This policy shall apply to any acquisitions of real property by the Agency.

II. GENERAL

- A. All acquisitions of real property shall comply with applicable State, federal and local law, including but not limited to Chapter 766 of the Laws of New York 2005, better known as the Public Authorities Accountability Act ("PAAA"), the State Environmental Quality Review Act ("SEQRA"), the Eminent Domain Procedure Law ("EDPL"), any requirements of the Agency's bond resolutions, and any other applicable state and local law or regulation.
- B. The Executive Director is hereby authorized to negotiate the terms and conditions of the acquisition of real property necessary to accomplish the Agency's purposes and consistent with this policy. The Agency may acquire in the name of the Agency by purchase or condemnation, gift or grant, real property or rights therein, including by lease, license and easement, on terms necessary or convenient in furtherance of its purposes.
- C. The Agency shall maintain a record for each transaction that documents its compliance with this policy.
- D. The Agency shall maintain a system of inventory for all real property under its control.
- E. The Agency shall procure any outside professional services, such as title insurance and commercial real estate brokerage services, pursuant to the Agency's Procurement Policy.

III. IMPLEMENTATION

- A. The Executive Director shall identify parcels necessary for Agency's purposes.

B. Once potentially acceptable parcels have been identified, those parcels shall be evaluated internally under the direction of the Executive Director of the Agency. When necessary or convenient, the Executive Director may seek participation from Agency staff, real estate counsel, engineering, environmental, archeological, and other consultants, title insurance company and a licensed commercial real estate broker or brokers. Any evaluation of the affected parcel shall examine such issues as, but not limited to: ownership; zoning; road access, including access to interstates; easements and other encumbrances; parcel history; recent sales history; proximity to environmentally compromised areas; potential government funding sources for parcel remediation or developments; market availability; recent appraisals; brokerage arrangements; and existing tenants and the terms and conditions of their leases.

C. Prior to contract for the acquisition of real property, the Agency shall obtain two (2) appraisals by Members of the Appraisal Institute ("AMI") or other reasonable and professionally prepared valuation projections consistent with then-current industry standards and practices. If the appraisals are materially different, the Agency may attempt to reconcile the differences in value through determining an average of the two appraisals, or by seeking a third review appraisal which shall constitute the final determination of value. The contract price for acquiring real property is subject to the approval of the Agency Board, in its sole discretion.

D. The Agency may enter into a contract to obtain the right to enter onto real property being considered for acquisition for the purposes of conducting archeological, environmental, geotechnical and any other relevant studies and investigations of such property, either separately or as part of a contract for acquisition of such property.

E. Notwithstanding any other provision of this Policy, no contract for the acquisition of real property shall be binding on the Agency until first approved by the Board of the Agency.

IV. EMINENT DOMAIN

Notwithstanding the foregoing, if the Agency finds and determines that it is necessary in the furtherance of its public purpose, and that other efforts to acquire particular properties have proven ineffective, then the Agency may proceed pursuant to the Eminent Domain Procedure Law ("EDPL"), as authorized by Article 18-A of the General Municipal Law.

V. EXEMPTION FOR CERTAIN AGENCY TRANSACTIONS

This Policy shall not be applicable to any agreements or arrangements involving the provision by the Agency of "financial assistance" as such term is defined in Section 854(14) of the New York General Municipal Law (i.e., property acquisitions serving solely as a conduit for providing financial assistance).

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Appendix L

Uniform Project Evaluation Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

UNIFORM PROJECT EVALUATION POLICY

Pursuant to and in accordance with Section 859-a(5) of the General Municipal Law (“GML”), the City of Mount Vernon Industrial Development Agency (the “Agency”) hereby establishes a Uniform Project Evaluation Policy for the evaluation and selection for all qualifying categories of projects for which the Agency may provide Financial Assistance (as defined herein) in accordance with its Uniform Tax Exemption Policy (“UTEP”).

For each Application for Financial Assistance received by the Agency, the following must occur prior to authorizing the project and provision of Financial Assistance:

1) The Agency shall undertake an assessment of all material information included in connection with the Application for Financial Assistance as necessary to afford a reasonable basis for the decision by the Agency to provide Financial Assistance for the Project, including, but not limited to qualification of the proposed project under the GML (including any retail analysis, as applicable), conducting a full application review, review of applicant financial history and project pro-formas, and consideration of all local development priorities;

2) A written cost-benefit analysis shall be utilized by the Agency that identifies the extent to which a project will create or retain permanent, private sector jobs, the estimated value of any tax exemptions to be provided; the amount of private sector investment generated by the proposed project; the likelihood of accomplishing the proposed project in a timely fashion; and the extent to which the proposed project will provide additional sources of revenue for municipalities and school districts; and any other public benefits that might occur as a result of the project, including the economic condition of the area at the time of the application, the effect of the proposed project upon the environment and surrounding property, and the extent to which the proposed project will provide a benefit (economic or otherwise) not otherwise available within the municipality in which the project is located;

3) The Agency’s Application for Financial Assistance shall include a statement by the applicant that the project, as of the date of the application is in substantial compliance with all provisions of GML Article 180-A, including, but not limited to, the provisions of GML Section 859-a(5) and 862 (1); and

4) If the proposed project involves the removal or abandonment of a facility or plant within the State of New York, the Agency shall notify the chief executive officer or officers of the municipality or municipalities in which the facility or plant was located.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Appendix M

Recapture, Discontinue or Suspension of Financial Assistance Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

**RECAPTURE, SUSPENSION OR DISCONTINUANCE OF
FINANCIAL ASSISTANCE POLICY**

The City of Mount Vernon Industrial Development Agency (the "Agency") reserves the right to annually review project performance and determine if a project meets the obligations required and stated in the Agency approval and project agreements. In consideration for the financial assistance provided a project, if there shall occur Recapture Event (as defined below) the Agency may, at its sole discretion, recapture the value of any and all exemptions from taxation granted with respect to a project as a return of public benefits conferred by the Agency.

Recaptured Benefits shall mean all direct monetary benefits, tax exemptions and abatements and other financial assistance, if any, derived solely from the Agency's participation in the project, including, but not limited to, mortgage recording tax exemption; sales and use tax exemption, real property tax abatements.

Recapture Event shall include, but are not limited to any of the following events:

- (i) The occurrence and continuation of an "Event of Default" as defined in the project documents; or
- (ii) The project shall cease to be a "Project" within the meaning of the Act through the act of omission of the company; or
- (iii) A company receives sales and use tax savings in connection with property or services not authorized by the Agency as part of the project; or
- (iv) A company receives sales and use tax savings in connection with the project in excess of the maximum amount of sales and use tax savings approved by the Agency; or
- (v) A company has made a material false or misleading statement, or omitted any information which, if included, would have rendered any information in the application or supporting documentation false or misleading in any material respect, on its application for financial assistance; or
- (vi) Failure of a company to file a copy of the Form ST-340 with the Agency; or
- (vii) Failure of the company to create or cause to be maintained the number of full-time equivalent ("FTE") jobs at the project as required, which failure is not reflective of the business conditions of the company or the subtenants of the company, including, without limitation, loss of major sales, revenues, distribution or other adverse business developments and/or local, national or international economic conditions, trade issues or industry wide conditions.

I. NON-COMPLIANCE PROCESS AND BOARD ACTIONS:

Upon the declaration of a Recapture Event, the Agency shall follow its Policy for the Suspension and Discontinuance of Financial Assistance. Decisions to keep benefits in place, reduce, terminate, or recapture financial assistance will be made by the Agency Board.

Suspension of Financial Assistance: At the sole discretion of the Agency Board, it may consider suspension of financial assistance as an appropriate action upon the occurrence of a Recapture Event.

Reduction of Financial Assistance: At the sole discretion of the Agency Board, it may consider a reduction in financial assistance as an appropriate action upon the occurrence of a Recapture Event.

Termination of Financial Assistance: In addition to the typical reasons why the Agency may act to terminate financial assistance such as, closure, change of use, change of ownership etc., the Agency Board may elect to terminate any ongoing financial assistance to a company. Reasons for termination should be explicit and may include the continuation of a Recapture Even, including failure to comply with ongoing reporting or compliance requirements of the Agency.

Recapture of Financial Assistance: The Agency Board may take action to recapture a portion or all of the financial assistance provided to a company. Actions to recapture shall be made by decision of the Agency Board. In the event the Agency is successful in recapturing financial assistance, such funds shall be returned in accordance with the Agency's Return and Distribution of Recapture Benefits Policy.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Appendix N

Return and Distribution of Recaptured Benefits Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

RETURN AND DISTRIBUTION OF RECAPTURED BENEFITS POLICY

The City of Mount Vernon Industrial Development Agency (the "Agency") is, in addition to recapture of benefits mandated by applicable law, authorized, at its sole discretion, to reduce, suspend, discontinue or recapture the value of any or all exemptions from taxation granted with respect to a project which exist by virtue of the Agency's involvement in the project. The proceeds actually received by the Agency of any recaptured benefits shall be returned or distributed as follows:

Sales and Use Tax: To the New York State Department of Taxation and Finance within thirty (30) days following the receipt of the recaptured benefits, together with the Form ST-65, executed by the Executive Director, Chair, Vice Chair or Treasurer of the Agency.

Payment In Lieu of Tax ("PILOT") Payments: To the appropriate affected tax jurisdictions in the same proportion to which they would be entitled to the receipt of tax payments, unless agreed to otherwise.

Mortgage Recording Tax: To the Westchester County Clerk and/or the New York Department of Taxation and Finance, as appropriate.

Reviewed and re-adopted this 9th day of December 2021
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency

Appendix O

Sexual Harassment and Prevention Policy
and Complaint Form

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

**SEXUAL HARASSMENT AND PREVENTION POLICY
AND COMPLAINT FORM**

Introduction

City of Mount Vernon Industrial Development Agency (“Agency”) is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of Agency commitment to a discrimination-free work environment. Sexual harassment is against the law¹ and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with Agency. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

Policy:

1. Agency policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with Agency. In the remainder of this document, the term “employees” refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. Agency will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of Agency who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees² working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or the General Counsel of the Agency. All employees, paid or unpaid interns or non-employees who believe they have

¹ While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity or expression, familial status, predisposing genetic characteristics, and criminal history.

² A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, “gig” workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.

been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.

4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject Agency to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.
5. Agency will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. Agency will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.
6. All employees are encouraged to report any harassment or behaviors that violate this policy. Agency will provide all employees a complaint form for employees to report harassment and file complaints.
7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the General Counsel of the Agency.
8. This policy applies to all employees, paid or unpaid interns, and non-employees, such as contractors, subcontractors, vendors, consultants or anyone providing services in the workplace, and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

What Is "Sexual Harassment"?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment need not be severe or pervasive to be unlawful, and can be any harassing conduct that consists of more than petty slights or trivial inconveniences. Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;

- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called "quid pro quo" harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

Examples of sexual harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body or poking another employee's body;
 - Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments;
 - Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.

- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as:
 - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, name-calling.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;

- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Preventing sexual harassment is everyone's responsibility. Agency cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or [*person or office designated*]. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or [*person or office designated*].

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to the General Counsel of the Agency.

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

Complaint and Investigation of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. Agency will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, General Counsel to the Agency will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - A list of all documents reviewed, along with a detailed summary of relevant documents;
 - A list of names of those interviewed, along with a detailed summary of their statements;
 - A timeline of events;
 - A summary of prior relevant incidents, reported or unreported; and

- The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections And External Remedies

Sexual harassment is not only prohibited by Agency but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at Agency, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

State Human Rights Law (HRL)

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year (three years beginning Aug. 12, 2020)** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to Agency does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

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.

Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov 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.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at

Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

New York State Labor Law requires all employers to adopt a sexual harassment prevention policy that includes a complaint form to report alleged incidents of sexual harassment.

If you believe that you have been subjected to sexual harassment, you are encouraged to complete this form and submit it to the Executive Director. You will not be retaliated against for filing a complaint.

If you are more comfortable reporting verbally or in another manner, your employer should complete this form, provide you with a copy and follow its sexual harassment prevention 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:

Work Address:

Work Phone:

Job Title:

Email:

Select Preferred Communication Method:

Email Phone In person

SUPERVISORY INFORMATION

Immediate Supervisor's Name:

Title:

Work Phone:

Work Address:

COMPLAINT INFORMATION

1. Your complaint of Sexual Harassment is made about:

Name:

Title:

Work Address:

Work Phone:

Relationship to you: 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) sexual harassment occurred:
Is the sexual harassment continuing? Yes 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 optional, but may help the investigation.

5. Have you previously complained or provided information (verbal or written) about related incidents? If yes, when and to 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: _____

Instructions for Employers

If you receive a complaint about alleged sexual harassment, follow your sexual harassment prevention policy.

An investigation involves:

- Speaking with the employee
- Speaking with the alleged harasser
- Interviewing witnesses
- Collecting and reviewing any related documents

While the process may vary from case to case, all allegations should be investigated promptly and resolved as quickly as possible. The investigation should be kept confidential to the extent possible.

Document the findings of the investigation and basis for your decision along with any corrective actions taken and notify the employee and the individual(s) against whom the complaint was made. This may be done via email.

Exhibit P

Records Retention Policy

**CITY OF MOUNT VERNON
INDUSTRIAL DEVELOPMENT AGENCY**

RECORDS RETENTION POLICY

The City of Mount Vernon Industrial Development Agency (the "Agency") shall adopt the Records Retention and Disposition Schedule MI-1, issued by the State Archives, State Education Department, pursuant to Section 57.25 of the Arts and Cultural Affairs Law, and Part 185, Title 8 of the Official Compilation of Codes, Rules and Regulations of the State of New York as it applies to Economic/Industrial Development and Local Development Corporations. The Executive Director shall serve as Records Management Officer.

Adopted this 10th day of March 2020
by the City of Mount Vernon Industrial Development Agency

Reviewed and re-adopted this 10th day of November 2022
by the City of Mount Vernon Industrial Development Agency