

ALBANY POOL COMMUNITIES CSO CORPORATION

Director's Binder: Table Of Contents

1. Directors: Requirements and Governing Principles

A. General:

1. Certificate of Incorporation
2. Mission Statement
3. Board members, designees and alternates
4. By Laws (Directors Requirements and Governing Principles)
5. Requirements:
 1. Oath of Office
 2. Acknowledgment of Fiduciary Duties and Responsibilities
 3. Annual Statements of Financial Disclosure
 4. Training
 5. Orientation
6. NYSABO Guidance on Best Practices for Board

2. Board Meetings

A. Regular Meetings:

1. Calendar and Location

3. Committees

A. Applicability of Open Meetings Law

B. General

1. Meetings of Committees: Calendar and Location

C. Governance Committee

1. Charter
2. Members

ALBANY POOL COMMUNITIES CSO CORPORATION

Director's Binder: Table Of Contents

D. Audit Committee

1. Charter
2. Members

E. Finance Committee

1. Charter
2. Members

F. Technical Committee

3. Charter
4. Members

4. Corporation Organization and Structure

A. Organizational Chart, List of Officers and Staff

5. Annual Reports and Assessments

A. General

1. Compliance Calendar

B. Annual Report

C. Audit Report

D. Procurement report

E. Investment Report

F. Budget Report

G. Internal Control Assessment

1. NYS ABO Guidance on Assessments of the Effectiveness of Internal Controls

H. Evaluation of Board Performance

1. NYS ABO Guidance on the Evaluation of Board Performance

ALBANY POOL COMMUNITIES CSO CORPORATION

Director's Binder: Table Of Contents

6. Financial Information

- A. Corporation's Annual Report
- B. Operating Budget (including an estimated vs. actual budget)
- C. Corporation's Financial Audit for the last two fiscal years (including management letter and report on internal controls)
- D. Corporation's debt schedule listing applicable debt caps, new debt issuances and outstanding debt including refinancing's, refunding's and defeasement's
- E. Corporation's current bond rating
- F. List of Corporation's leases
- G. List and brief description of use of real property owned by the Corporation
- H. Financial plan
- I. Current and projected capital budget

7. Policies:

- A. Code of Ethics and Conflict of Interest Policy
- B. Fiscal Policies
- C. Procurement Policy
- D. Freedom of Information Law Policy and Standard Operating Procedure
- E. Open Meetings Law Recording Policy
- F. Investment Policy and Procedures
- G. Whistleblower Policy
- H. Salary and Compensation of Officers
- I. Guidelines for Selection, Appointment, and Review of Officers

ALBANY POOL COMMUNITIES CSO CORPORATION

Director's Binder: Table Of Contents

8. Applicable Laws and Guidance (Refer to enclosed CD)

- A. 2014 Consent Order
- B. Albany Pool CSO Long-Term Control Plan
- C. 2015 Albany Pool Communities IMA
- D. Public Authorities Reform Act of 2009
- E. Applicable sections of Public Authorities Law, General Municipal Law, Public Officers Law, Not-for-Profit Corporation Law § 1411, and State Finance Law
- F. Relevant Guidance issued by the Authorities Budget Office:
 - a. Written Policies Governing the Proper Use of Authority Funds
 - b. Mission Statements
 - c. Appropriate Use of Executive Session
 - d. Board Member Independence
 - e. Fiduciary Responsibilities of Ex Officio Designees
 - f. Enforcement Powers of the Authorities Budget Office
- G. Internal Revenue Code § 501(c)(3)

9-15. For Future Use