

VOUCHER AUTHORIZER DESIGNATION FORM

Please complete the applicable statement(s) below to indicate your voucher authorizer designation. Where an agency authorized another agency (e.g., OGS' Business Services Center) to approve its vouchers, complete the additional statement to indicate your agency's delegation of authority to the host agency.

Online and Bulkload Agencies

In accordance with Section 110 of the State Finance Law, vouchers are certified or approved by myself or my designee(s) for submission to the Comptroller for audit. I may authorize one or more officers or employees to make such designations. I hereby authorize the Chief Fiscal Officer (Designee Title) to designate other agency personnel who may certify or approve vouchers on my behalf (i.e., Voucher Authorizers). I authorize Agency Security Administrators (or equivalent) to assign the appropriate role in the Statewide Financial System or our financial management system to those designated as Voucher Authorizers.

Hosted Agencies

I (or through my designee) have delegated authority to the _____ (Host Agency Name) to designate its agency personnel to certify or approve vouchers on my behalf (i.e., Voucher Authorizers). I understand this delegation authorizes the host agency's Agency Security Administrator to assign the appropriate role in the Statewide Financial System to those who the host agency has designated as Voucher Authorizers.

Rev. December 2022

**INTERNAL CONTROLS OVER CONTRACTS REQUIRING ELECTRONIC PAYMENTS
AUDIT PROGRAM**

Complete the audit program below to support the agency’s assessment of internal controls in this area. Please describe the controls in place, the testing done to determine whether the controls are working as intended and the results of this testing. Also, if the agency identifies a lack of controls or any weaknesses in established controls, include a plan for corrective action or identify any compensating controls.

Control Objective and Activities	Testing	Results of Testing; Corrective Action Plan or Compensating Controls for Weaknesses Identified
<p>Agency ensures payments are in compliance with the contract payment terms and has a process that includes verifying the following:</p> <p>A. Vendors are paid through ACH where required.</p>	<ol style="list-style-type: none"> 1. Determine the type of contract: <ol style="list-style-type: none"> a. Centralized b. Agency-specific c. Property lease d. Grants Gateway 2. For a representative sample of contracts, determine if the contract payment terms require electronic payment. For example, agencies should consider a representative sample that focuses on the highest and/or most frequently paid vendors. Agencies may contact the Office of the State Comptroller’s Knowledge Management Group at KM@osc.ny.gov to request needed data. <ol style="list-style-type: none"> a. If the contract is centralized, review the contract to determine if it contains Appendix B, <i>Section 48(b) – Terms and Conditions – Contract Invoicing</i>, which requires electronic payment. This requirement should exist in contracts dated June 2014 and later. Agencies should refer to the Office of General Services Procurement Services website for a list of all centralized contracts. Agencies may request a list of all centralized contracts 	<p>Historically, the Regulating District made a very small number of payments (and percentage of its total) using ACH or other electronic means.</p> <p>More recently, it has sought to make more payments electronically. The majority of these electronic payments arise from its processing of payroll on a bi-weekly basis. As such, it makes electronic payments to the payroll tax collecting entities (e.g., the Internal Revenue Service and New York State Tax Department) fringe benefit providers like the New York State and Local Retirement System and its employees via direct deposit. In these cases, none of the electronic payments arise from a contract.</p> <p>More recently, the Regulating District has moved to making electronic payments between its Black River Area and its Hudson River Area. By enabling statute, the Regulating District is required to</p>

	<p>that were exempt from ACH by the OGS Commissioner.</p> <ul style="list-style-type: none"> b. If the contract is agency-specific or a property lease, review the payment terms and conditions to determine if electronic payment is required. c. If the contract originates in Grants Gateway, please note in <i>Section III(A) – Payment and Reporting Terms and Conditions</i>, electronic payment is required unless the head of the State agency authorizes otherwise due to extenuating circumstances. <p>3. Refer to Section XII.5.D of the Guide to Financial Operations (GFO) for guidance on paying vendors through ACH for the following tests. For a representative sample of payments on contracts that require electronic payments, identify the payments that were not made through ACH and determine:</p> <ul style="list-style-type: none"> a. If the vendor has a location for ACH as the payment method. b. If the vendor received a written waiver to opt out of electronic payments, where allowable per contract terms. c. If the agency selected the appropriate payment location. d. If the agency ensured open purchase orders were updated to reflect the proper location for electronic payments. e. If the vendor has a location for ACH, the agency selected that location, the purchase order has been updated to reflect the ACH location, and the agency did not exempt 	<p>account for and safeguard funds separately for these two areas. Each month a reconciliation takes place when the Hudson River Area makes payments for expenses that affect both areas. The reconciliation payment is now made electronically through the Statewide Financial System.</p> <p>The Regulating District also moves funds electronically between its checking accounts and the State Comptroller’s Short-Term Investment Pool when it seeks to maximize interest earnings for the funds it safeguards.</p> <p>The only instance where the Regulating District is subject to an electronic payment requirement is in its dealings with the New York State Environmental Facilities Corporation. Beginning in 2017, the Regulating District financed infrastructure investments via the Clean Water State Revolving Fund. One of the terms and conditions of this financing was the timely and complete payment of debt service would be made via electronic means. In every case since the 2017 financing was executed, the Regulating District has fulfilled this electronic payment condition.</p> <p>The Regulating District has, and will continue to, seek more opportunities to make payments electronically. This effort</p>
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	<p>the vendor from receiving ACH, but the vendor still received a check, ask the Primary Contact/Administrator for the vendor to validate and update the banking information through the NYS Vendor Portal as necessary. Vendors should refer to the Office of the State Comptroller's website for more details on updating vendor information.</p> <p>Document material exceptions and review with management.</p>	<p>has been less successful than originally hoped for two principal reasons. First, the Regulating District, given its largely rural service delivery area, deals with many small vendors. Most have not yet developed the desire or capacity to accept payments electronically. Second, the Regulating District is not an advanced user of the Statewide Financial System. Making payments electronically through the Statewide Financial System requires a level of sophistication with the Vendor Management System that has been difficult to develop.</p> <p>For example, in 2023 the Regulating District began working with the Office of General Service Bureau of Insurance and Risk Management (OGS BRIM) for procurement of its property and casualty insurance coverage. OGS BRIM provided the opportunity to pay for the insurance coverage via the Statewide Financial System but the Regulating District could not make it work as intended (despite repeated attempts and use of SFS Coach).</p> <p>The Regulating District vows to continue to look for opportunities to make more payments electronically given the cost and other advantages of using this approach.</p>
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Hudson River - Black
River Regulating
District
As of 4/30/2024

Business Unit	BusinessUnitName	Salutation	FName	MiddleInitial	LName	Suffix	Title	Company_Name	Phone1	ExtPH1	Phone2	ExtPH2	Fax1	ExtFax1	EMail1	Facility	Address1	Building1	City1	State1	Zip1	Organizational Role
PBC01	Public Benefit Corporations	Mr.	Mark	M	Finkle		Board Chair	Hudson River - Black River Regulating District	518-465-3491							54 State Street	Suite 501	Albany	NY	12207	State Agency - Head of Agency; State Agency - Deputy for Administration; State Agency - Voucher Authorizer	
PBC01	Public Benefit Corporations	Mr.	John	C	Callaghan		Executive Director	Hudson River - Black River Regulating District	518-465-3491						jcallaghan@hrbrd.ny.gov	54 State Street	Suite 501	Albany	NY	12207	State Agency - Deputy for Administration; State Agency - Voucher Authorizer; State Agency - Fiscal Officer; State Agency - Internal Control Officer; State Agency - Audit Liaison	
PBC01	Public Benefit Corporations	Mr.	Timothy	M	Maniccia		Chief Fiscal Officer/Treasurer	Hudson River - Black River Regulating District	518-465-3491						tmaniccia@hrbrd.ny.gov	54 State Street	Suite 501	Albany	NY	12207	State Agency - Voucher Authorizer	
PBC01	Public Benefit Corporations	Mr.	Robert	S.	Foltan		Chief Engineer/ Assistant Secretary-Treasurer	Hudson River - Black River Regulating District	518-465-3491						rfoltan@hrbrd.ny.gov	54 State Street	Suite 501	Albany	NY	12207	State Agency - Voucher Authorizer	
PBC01	Public Benefit Corporations	Mr.	Robert	P.	Leslie		General Counsel/ Secretary	Hudson River - Black River Regulating District	518-465-3491						rleslie@hrbrd.ny.gov	54 State Street	Suite 501	Albany	NY	12207	State Agency - Voucher Authorizer; State Agency - Voucher Authorizer; State Agency - Internal Auditor	
PBC01	Public Benefit Corporations	Ms.	Stephanie	V.	Ruzycky		Director of Administrative Services	Hudson River - Black River Regulating District	518-661-5535				518-661-5720		sruzycky@hrbrd.ny.gov	737 Bunker Hill Road		Mayfield	NY	12117	Agency - Internal Auditor	