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Report on Internal Controls 2022-23

Preface: Over the past few years, internal controls have continually evolved to accommodate the ever-changing circumstances regarding the COVID-19 pandemic, as well as individualized circumstances surrounding the Authority's specific facility and operations. Within the 2022-23 Fiscal Year, circumstances and restrictions surrounding the pandemic began to loosen up, but it has become apparent that there are several residual effects of the pandemic that have and likely will remain present in current business operations. Thus, while this 2022-23 report contains several areas of operation that have returned to their original state (from prior to the onset of the 2020 pandemic), the report also contains several other areas of operation that have been reimagined in the midst of the pandemic and are now adopted as standard practice.

Looking back on the early days of the COVID-19 pandemic, staff was abruptly sent to work from home when news of the pandemic and work from home requirements came out. At this time, few members of the staff were fully equipped for work-from-home, and the staff was very small with employees who were still in training. At this time, the Executive Director directed qualified staff to bring home their computers, and anything from their desks that they would need in order to complete their daily tasks. Since the Executive Director was fully equipped for work-from-home, most items were filtered through the Executive Director and filtered out to the individuals responsible for handling them. Office phone calls were forwarded to staff members at home, and Chrome Remote Desktop was used for remote connection to the accounting software that is hosted on a computer located in the office. Mail was picked up daily by the Facilities Manager, and brought to the Executive Director who sorted mail, receipted payments, and emailed pertinent documents and information to those who would need to handle it. In this time, weekly check ins were done amongst the staff. Staff communicated to the Executive Director; what was going well, what areas needed attention, and what tools were necessary for improving the work-from-home functionality. The Executive Director took this feedback weekly to develop and implement work-from-home procedure, and to acquire and distribute the equipment and tools necessary. Licensing was also done almost completely by mail, other than those who came to our outdoor office to sign and pay on Saturdays. At this time there was also no Market Manager, as the interview and hiring process was cut short by the shut down. The Sunday Market was shut down, and in person business was conducted only on Saturdays. The Executive Director worked in place of the Market Manager on Saturdays, and conducted business such as processing truck deliveries, cutting checks, and bank deposits, that could only be done in person. Our weekend office was relocated to be outdoors, and vendors were moved into a stall assignment

that was fully open air, and more spaced out. In this time, maintenance staff schedules were cut in half and shifts were separated to keep staff members from working in close contact with one another. Essentially being responsible for their full weekly schedule, condensed into half of the time. Security was kept on their normal schedule in order to ensure 24/7 coverage and safety of the facility. However, security personnel work individually and were advised not to have unnecessary contact with other personnel, tenants, or visitors.

Operational and Safety Controls in the early onset of the COVID-19 pandemic were as follows:

Social Distancing on the Market: All center stalls have been eliminated, vendors have been additionally set back from the walkways, overflow parking remains locked, arrows have been marked on the ground to guide traffic flow, signs are posted around the premises that instruct customers to: “do your part, keep 6 feet apart,” “keep right, follow the arrows, and keep traffic flowing through the walkways,” to “do your part to keep crowding to a minimum,” to “wear a mask,” and to take advantage of early morning hours and our Thursday Markets to miss the crowd. We are also advertising each of these things with news outlets and through our social media. We also have staff members walking around offering complimentary masks to anyone not wearing a mask.

Employee Distancing: Our employees each have their own station where the customer stands outside and our employees are standing behind a table, wearing a mask. We have rearranged our office set up. Also, in our upstairs offices, each employee has their own space, and we have limited the number of employees in the office at a time with that office closed to the public.

Enforcement of Mask Mandates: All employees of the Market, have all been provided a face mask to wear throughout their time at the retail market. Wearing of face masks will be strictly enforced for each employee. Employees are responsible for washing/ cleaning mask for the next market day. Should their mask become soiled during the market day, the Market will provide them with another mask to use. Vendors all received a memo that effective immediately, an additional rule of the Authority was that all vendors were required to wear a face covering at all times that they would find themselves in contact with other vendors, staff, and/or customers. In addition, signs were posted around the premises that masks were required, and the Executive Director and security staff walked around enforcing the new masking policy and handing out complimentary mask to anyone who needed one for compliance.

Reduction of Contact: Vendors and customers have been instructed to disallow any handling of product by the customers. Vendors will handle and bag the product. Vendors have also been instructed that it is best practice to have one employee handle the cash and another employee to handle the product or to sanitize their hands in between transactions if they cannot have separate people handling cash/ product. Vendors were also encouraged to use platforms such as PayPal, Venmo, and CashApp if possible.

Encouragement of Sanitary Measures: Bathrooms are clearly marked throughout the premises and are fully stocked and maintained with soap and hand sanitizer (when available from supplier). Hand sanitizer is readily available at the market office, and several vendors have available hand sanitizer. The market is additionally supplying any vendors willing to keep sanitizer available at their booth with hand sanitizer. Vendors have been instructed to sanitize/wash hands often, and there are signs posted around the premises and in the bathrooms that promote proper hand washing, sanitizing, and further proper hygiene practices. Employees each have spray bottles of hand sanitizer and gloves. Gloves are changed often. Sanitizer is used often, equipment and workspaces are sanitized often. SNAP transaction contact has been limited to sole entering a pin number. Our employees handle and bag all tokens, coupons, and machines. Employees have been provided with proper hand-washing and sanitizing instructions.

Communication: Public communication will take place via signage posted around the property, social media posts, TV news outlets, radio outlets, and word of mouth as our staff works with the public. Vendors are both verbally communicated with on a weekly basis, but also receive memos frequently with current guidelines and any updated guidelines as they become available. Phone calls are also made whenever necessary to immediately share any new updates. Staff communication is facilitated by weekly virtual staff meetings, and daily phone and email communications with status updates.

Staff Screening and Health Precautions: Employees have been instructed to remain home if they have ANY signs of illness or may have come into contact with someone who is ill. Employees are experiencing no penalties for missing work at this time. If an employee feels the need to be tested, it will be available to them through the county or their personal physician. Infrared thermometers are available for temperature checks. Additionally, if an employee tests positive for COVID-19, management will evaluate who they may have been in contact with and ask them to stay home until they test negative and inform anyone they may have been in contact with to self quarantine.

Eventually, the circumstances surrounding COVID-19 became more optimistic, and the office and Flea Market were re-opened. At this time, the Administrative Office was still generally closed to the public, unless a person called in advance. Day to day operations were pretty much normalized, but the office for the weekend still remained outdoors for some time. At this time, the Executive Director resumed interviewing for vacant positions, and was able to hire and begin training for a Market Manager and two (2) Administrative Assistants. In this time, and through the training process, consideration was taken on preparation for work-from-home in a situation that the staff would be forced back into that kind of work environment. Maintenance staff was also brought back onto their full working schedule. However, after some time of this set up, there was a possible exposure that put the entire administrative staff at risk of being quarantined with no one left to work the administrative office and manage the Farmers and Flea Markets. At this time, it was the decision of the Executive Director to transition the office staff back to a primarily work-from-home schedule. Monday through Friday, someone was in the office from 8am-12pm. This individual took care of the day to day tasks that had to be completed in person

such as: bank deposits, processing truck deliveries, cutting checks, processing payroll, assessing monthly billing, etc. All office employees have been equipped with the equipment they need to do the rest of their job completely remotely, and phones are forwarded to members of the staff at home. Additionally, though the weekend office had moved back indoors, employees were not permitted to work together in the office. All employees were working individually and avoiding excessive contact with one another whenever possible. At this time, maintenance staff had maintained their full schedules. Since many tasks completed by this portion of the team are challenging or dangerous when completed alone, these individuals had been working in “pods” whenever possible and avoiding prolonged contact with other personnel.

In addition to the previously listed guidelines, **internal health and safety protocols put in place included:**

Sick or Exposed Employees Must Stay Home

- If you or someone in your home is experiencing symptoms, or experience anything found on the following list you MUST notify appropriate personnel immediately.
 - Office staff please notify Rachael Ristau or Amanda Vitale.
 - Maintenance and Security staff please please notify Greg Frigon or Amanda Vitale.
- Employees who are sick with COVID-19 should immediately isolate and follow CDC-recommendations.
- Employees who are asymptomatic or pre-symptomatic but have tested positive should isolate immediately and follow CDC-recommendations.
- Employees should not return to work until the criteria to discontinue home isolation are met.
- Employees who have been exposed to anyone who has tested positive for COVID-19 should isolate immediately and follow CDC-recommendations.
- Employees who have been tested for COVID-19 and are awaiting results should isolate immediately and follow CDC-recommendations.

Sick or Exposed Employees Will Receive Paid Leave

The Authority has implemented flexible, non-punitive paid sick leave and supportive policies and practices as part of a comprehensive approach to prevent and reduce transmission among employees.

- Full-time employees required to quarantine will receive up to 14 days of paid sick leave.
- Part-time employees required to quarantine will receive up to 14 days of paid sick leave.

Returning to Work After Recovery, Exposure, and/or Mandated Quarantine

- Employees are required to provide proof from a certified medical professional or County indicating a release from quarantine and that a non-contagious status is confirmed.

Internal Policies to Prevent and Reduce Transmission Among Employees

- While working at the Authority and interacting with colleagues, all employees must:
 - Remain six feet from one another whenever possible;

- May not reside in the same location for more than 10 minutes unless otherwise approved by a supervisor;
- Must wear a mask or appropriate face covering which covers mouth and nose.
- Employee work stations must be cleaned and disinfected between each use.
- Employee desks should remain unused for twenty four hours between each use to minimize potential of another employee being exposed to respiratory droplets. If waiting 24 hours is not feasible, wait as long as possible and sanitize the area before and after use.
- Wash hands often with soap and water for at least 20 seconds or use hand sanitizer, especially when completing the following:
 - Before and after work shifts;
 - Before and after work breaks;
 - Before and after eating;
 - After using the restroom;
 - After putting on, touching, or removing face covering;
 - After handling cash, EBT, Credit/Debit tokens, or bank bags.

Internal Controls to Track Employee Information

- Executive Director, Amanda Vitale to communicate and direct managerial staff on proper protocol should an employee experience exposure or diagnosis of COVID-19.
- Facilities Manager, Greg Frigon to communicate and direct maintenance and security staff on proper protocol should an employee experience exposure or diagnosis of COVID-19.
- Market Manager, Rachael Ristau to communicate and direct office staff on proper protocol should an employee experience exposure or diagnosis of COVID-19.
- Market Management to ensure:
 - No employees with suspected exposure, confirmed diagnosis, or mandated quarantine arrive to the Authority for work;
 - Employees return home immediately should they come to work;
 - All internal health & safety protocols are enforced;
 - Instances of disregarding health & safety protocols are reported to Executive Director, Amanda Vitale.
- Accounts Manager, Alma Abadzic to record sick leave and allocate appropriate sick leave pay based on direction from Amanda Vitale.

Additionally, though management is understanding of the necessity to work with our customers and vendors in certain situations, this kind of contact should be limited. At this time, please be advised that contact with vendors and customers should be limited to less than ten (10) minutes and should be done at a six (6) foot or larger distance.

TODAY:

In the 2022-23 Fiscal Year, the Authority was able to loosen up guidelines related to masking and social distancing, and employees were again able to work in contact with one another, vendors, tenants, and customers. The atmosphere on the Market and within the workplace is that of the time prior to the onset of the pandemic, and the majority of the restrictive health protocols have finally been able to be retired. (Though management still maintains a higher standard of required workspace cleanliness and isolation for employees who may be ill.)

Operational Standards:

Some operational standards born out of the pandemic and now here to stay. The most notable changes that the Authority's operational standards experienced with the onset of the pandemic are in relation to remote work, communication, advertising, and the Authority's electronic filing and working platforms.

At this time, management has determined that it was safe to return to work in the office atmosphere, keeping in mind the about precautions. However, improvements made during the heat of the pandemic to move many administrative operations to a virtual platform, have permitted full time administrative staff to begin working on hybrid schedules with 2-3 work from home days built into their work week. The Authority has also implemented a rotating schedule for full time administrative support staff required to work weekend shifts on the market. The combination of these changes have significantly increased performance and retention on the administrative team.

Record Creating and Retention: Prior to the onset of the COVID-19 pandemic, the majority of the Authority's operations and record keeping were completed utilizing "pen and paper" and did not have electronic platform for completion or electronic filing. Some items such as receipts, record retention of personnel file records, billing statements, and a few others are still primarily paper based. However, retention of records such as: stall assignments, licenses, vendor files, leases, vendor and tenant communication, staff communication, and more have been moved onto an electronic platform. In the 2022-23 fiscal year, these records and the retention systems have become simple, clean, and streamlined. Management has noticed significant improvement in record keeping and retention through the practice these updated methods. These methods have also given administrative staff the ability to work remotely, as well as increasing records access to staff working on the market.

Communication: Prior to the onset of the COVID-19 pandemic, the majority of communication between staff, vendors, tenants, etc. took place over the phone or in person. Letters were used when the matter was of great importance and needed to be maintained for record keeping. Through the installation of updated record and communication methods, all employees now have access to required equipment and software necessary to bring communication onto the electronic platform as well. This has not only increased communication and performance, but has also

increased record keeping and accountability amongst staff, vendors, and tenants. Some notable changes in this area include the weekly emails that take place amongst staff members, and weekly email communication with vendors and customers. Weekly, the Market Manager oversees two staff-wide emails. One is sent immediately following the weekend, which contains all pertinent information for each member of the team and notable occurrences from the weekend. This keeps everyone on the same page coming into the week. The second is sent near the end of the week, as staff prepares for the weekend. This email contains the schedule, tasks that each person is required to complete that weekend, and any notable items to be expected that weekend. In addition to these two staff-wide emails, each employee is also responsible for a weekly email follow-up with their direct supervisor. The contents of these emails are specific to each employee and their supervisor, but serve the purpose of noting work that was completed that week, addressing any questions or concerns that came up, and preparing for the following week. Finally, the Authority's Special Events and Marketing Coordinator also sends out weekly emails that go out to vendors and customers. These emails contain helpful and important information, make note of upcoming dates and events, keep folks informed about what is going on at the market, and share marketing content. An additional upgrade that has taken place to increase ease of communication and work from home access, is the upgrade to our phone system. Our phones are now hosted on a cloud based server, meaning that any administrative employee has the ability to make and receive Authority phone calls in the office, on their computer, or even on their cell phones.

Mail Processing: Mail processing is an example of a process that has returned to "normal." The part time receptionist is responsible each morning for receiving the mail and then opening and sorting the mail into categories. Each category is then placed into the corresponding file folder for the individual responsible for handling it.

Processing Invoices and Cutting Checks: Invoices are sorted throughout the week as they are received via postal mail and email, and placed into an "invoices" folder for the Executive Assistant who enters them for payment. Invoices are entered on Wednesdays or Thursdays when the Executive Assistant has her regular on-site office hours. Once all invoices have been entered for payment and double checked for accuracy. This individual then generates the Cash Requirements report, which is presented to the Executive Director who reviews the accuracy of the entries and approves the submissions for payment. Once the Cash Requirements have been approved, the Executive Assistant cuts the checks via the existing procedure for check cutting. The Executive Director will once again review the checks for accuracy and sign them, and the checks are then sent to the Welcome Center to await Board Member review and signature on Saturday morning. Checks are typically mailed on Wednesdays, once they have been signed and reviewed by a qualified board member and the Executive Director.

Payroll/ Scheduling: All employees are still required to punch in as normal when working on the premises. When working from home, employees are responsible for working their set hours unless otherwise approved or adjusted by the Executive Director. When scheduled for work from home, employees are responsible for completing a work from home punch log in the shared

Google Drive. Employees are required to log when work began, when lunch was taken, any appointments or adjustments, and when work was completed for the day. Weekly schedules are organized by the Market Manager and Facilities Manager and approved by the Executive Director. Schedule changes and time off are approved by the Executive Director and submitted to the Accounts Manager on a biweekly basis. The lead deputy also now emails 10-99 schedules and time card reports to the Accounts Manager on a biweekly basis. On the Monday before payday, the Accounts Manager works in the office and uploads punches to the TimeTrax system, and then manually inputs all of the work-from-home hours as approved by the Executive Director. Once hours are successfully entered and compiled, time card reports, 10-99 time card reports, sick and vacation time reports, and compiled payroll reports are sent to the Executive Director for approval before the Paychex payroll consultant calls the Accounts Manager to collect the data. Paychecks are now mailed to the office via UPS delivery one day prior to payday. Paychecks are then given one final review, signed, placed into envelopes, and available in the office for payday. Though almost all employees are now enrolled in direct deposit, pay stubs and time cards are available in the office throughout the week. Time cards are signed and returned to the Accounts Manager throughout the week. 10-99 pay checks and pay stubs are placed in sealed envelopes and given to the deputy on duty to distribute accordingly.

Payment Processing and Bank Deposits: Protocols for receiving and processing money day to day have not changed, policies and procedures are implemented and followed in the same manner as before. Payments are still received, receipted, processed, and dropped in the night drop box at the bank on the day that they are received. However, as the Accounts Manager is now scheduled for two (2) work from home days a week, weekly posting and bank deposits are completed and posted on Monday-Wednesday by the Accounts Manager, when she is in the office. As per the standing policy, bank bags are picked up on Monday mornings and the Accounts Manager recounts, processes, and posts all weekend activity Monday morning, before then depositing the money into the bank.

****All other processes and procedures are completed exactly according to current standing policies and procedures. Though some are completed from home or on a virtual platform rather than in the Administrative Offices, the same internal controls are implemented over these tasks. These processes can all be found in the Authority's Policy Book, or in the comprehensive training guide that employees have access to upon hire.***