

## Tioga County Industrial Development Agency Internal Control Certification

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I hereby certify that the Tioga County Industrial Development Agency (“the Agency”) has complied with the following provisions for internal controls.

These provisions are as follows:

- A. Establish and maintain guidelines for a system for internal controls for the Agency. Internal control guidelines communicate the management and programmatic objectives of the Agency to its employee and provide the methods and procedures used to assess the effectiveness of the Agency internal controls in supporting these objectives.
- B. Establish and maintain a system of internal controls and a program of internal control review for the Agency. The program of internal control review shall be a structured, continuing, and well-documented system designed to identify internal control weaknesses, identify actions that are needed to correct these weaknesses, monitor the implementation of necessary corrective actions and periodically assess the adequacy of the Agency’s internal controls.
- C. Make available to each officer and employee of the Agency a clear and concise statement of the generally applicable management policies and standards with which the officer or employee of the Agency shall be expected to comply. Such statements shall emphasize the importance of and responsibility for effective internal controls.
- D. Designate an internal control officer, who shall report to the Governance Committee of the Agency (or their designee) to implement and review the Internal Control Act responsibilities.
- E. Implement education and training efforts to ensure that officers and employees within the Agency have achieved adequate awareness and understanding of internal control standards and, as appropriate, evaluation techniques.
- F. Periodically evaluate the need for an internal audit function. If an internal audit function exists, it shall be maintained in compliance with generally accepted professional auditing standards.