

Office of Operations
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Back to Basics



Overview of State Public Authority Reporting and PARIS

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PARIS HISTORY

- ❖ State public authorities are mandated to file various financial data and other information with OSC, the Authorities Budget Office (ABO), the Legislature, the Governor and other officials.
- ❖ The Public Authorities Reporting Information System (PARIS) was developed to provide authorities with a comprehensive online reporting system and was fully implemented in 2007.
- ❖ The system was modified in 2010 to accommodate changes in the Public Authorities Reform Act of 2009.



PARIS FACTS

- ❖ Jointly managed by OSC and ABO.
- ❖ Combines the data requirements of both offices into a common reporting format eliminating the need for multiple filings of the same data.
- ❖ Consists of more than 20 “portlets” or pages where information is gathered.
- ❖ Provides PDF reports that can be used by authority staff to fulfill reporting requirements to other officials or agencies.



PUBLIC AUTHORITY REFORM

- ❖ Public Authorities Accountability Act of 2005 (PAAA 2005)
 - Enacted various reporting and governance requirements for both State and local authorities.
 - Board member independence
 - Audit and governance committee requirements
 - Board training
 - Expanded reporting including:
 - Schedule of debt
 - Compensation data
 - Real property disposal data
 - Assessment of internal controls
 - Imposed independent audit standards
 - Established various requirements regarding the disposition of property
 - Established the ABO and codified the Office of the State Inspector General.



PUBLIC AUTHORITY REFORM

- ❖ Public Authorities Reform Act of 2009 (PARA 2009)
 - Additional governance and reporting changes were enacted.
 - Granted additional powers to ABO.
 - Finance committee requirements added.
 - Required board members to acknowledge their fiduciary duty
 - MWBE requirements added
 - Granted the Comptroller the authority to review certain public authority contracts
 - Required authorities to keep records of lobbying contacts and adopt policies pertaining to such contacts



PARIS REPORTING CYCLES

❖ The Annual Report Cycle

- Consists of post-fiscal year filings:
 - Annual Report
 - Investment Report
 - Procurement Report
 - Certified Financial Audit
 - OSC Data Request
- Due within 90 days of the close of the authority fiscal year

❖ The Budget Report Cycle

- Consists of pre-fiscal year filings:
 - Budget Report
 - OSC Budget Request
- Due no less than 90 days prior to the start of the authority fiscal year



PARIS ANNUAL REPORT CYCLE

- ❖ Annual Report (Sections 2800 and 2896 of Public Authorities Law)
 - Authority Related Governance Information
 - Board Related Governance Information
 - Board of Directors Information
 - Staff Data
 - Benefit Information for Certain Board Members and Staff
 - Subsidiary/Component Unit Verification
 - Summary Financial Information
 - Current Debt
 - Real Property Acquisition/Disposal
 - Personal Property Disposal
 - Property Documents



PARIS ANNUAL REPORT CYCLE

- ❖ Procurement Report (Sections 2879 and 2880 of Public Authorities Law)
 - Procurement Transactions—all transactions with an estimated or actual value of \$5,000 or more
 - Procurement Information

- ❖ Investment Report (Section 2925 of Public Authorities Law)
 - Annual Investment Report
 - Investment Guidelines
 - Investment Audit Reports



PARIS ANNUAL REPORTING CYCLE

- ❖ Certified Financial Audit (Section 2802 of Public Authorities Law)
 - Audit Report
 - Management Letter
 - Report on Internal Controls

- ❖ OSC Data Request (NYCRR Title 2 Part 201)
 - Planned Debt
 - Debt Service Reserve
 - Debt Related Documents
 - State Support and Cost Recovery
 - State GO Bond Proceed Receipts
 - Bond Proceed Disbursements



PARIS BUDGET REPORTING CYCLE

- ❖ Budget Report (Section 2801 of Public Authorities Law)
 - Budget and Financial Plan
 - Link to Budget Report on Authority Website
- ❖ OSC Budget Request (NYCRR Title 2 Part 203)
 - Budget and Financial Plan Documents



REPORT CERTIFICATION

- ❖ All PARIS reports must be “certified” by the authority’s CEO, CFO or their designee.
- ❖ The “Certifier” is attesting that the report is complete and accurate and that the information in the report has been presented to and accepted by the authority’s board.
- ❖ This requirement was added through PAAA 2005 and was incorporated into the design of PARIS.



INFORMATION FOR PUBLIC AUTHORITIES



The screenshot shows the website for the Office of the State Comptroller, specifically the page for Public Authorities. The header includes the text "Office of the State COMPTROLLER" and "NEW YORK STATE COMPTROLLER Thomas P. DiNapoli". Navigation links include "Our Office", "Newsroom", "Resources For...", and "Find Info About...". A search bar is located in the top right. The main content area is titled "Public Authorities" and contains the following information:

Public Authorities Home

Comptroller's Oversight of State Authority Contracts

Information on NY's Public Authorities

Public authorities are corporate instruments of the State created by the Legislature to further public interests. These entities develop, operate and maintain some of New York's most critical infrastructure including roads, bridges and schools. As a result, public authorities play a significant role in the debt structure of New York State. Currently, over 94 percent of all State-funded debt outstanding was issued by public authorities without voter approval.

- [What is a Public Authority?](#)
- [Reports on Public Authorities](#)
- [View Data on Public Authority Debt](#)
- [View Data on Individual Public Authorities](#)
- [Public Authority Reporting Regulations](#)
- [Authorities Budget Office \(ABO\)](#)

Information for NY's Public Authorities

- **Enroll in OSC Online Services**
 - [Online Services Government Account Authorization Form \(GAAF\)](#)
 - [Instructions for Authorizers](#)
- [Public Authorities Reporting Information System \(PARIS\) LOGIN \(For users with a user ID and password\)](#)
- [PARIS Help Desk Contact Information](#)
- [Public Authority Reporting Regulations](#)
- [Authorities Budget Office Policy Guidance](#)
- [Authorities Budget Office Recommended Governance Practices](#)
- [Comptroller's Oversight of State Authority Contracts](#)

Information for public authorities can be found on the OSC website: <http://www.osc.state.ny.us/pubauth/index.htm>



ADDITIONAL RESOURCES FOR AUTHORITIES

❖ PARIS Handbook:

- www.abo.ny.gov/paris/PARISHandbook2011.pdf

❖ ABO Website:

- www.abo.ny.gov/

❖ More Questions on PARIS, Reporting or Related Policy Issues?

- OSC Helpdesk
 - 518-408-4672 (Albany area)
 - 1-866-370-4672 (Outside Albany area)
 - ciohelpdesk@osc.state.ny.us
- ABO
 - 518-474-1932 (Albany area)
 - 1-800-560-1770 (Outside Albany area)
 - info@abo.ny.gov



QUESTIONS

