



**Dutchess County-Poughkeepsie Land Bank  
Meeting of the Board of Directors  
February 28, 2024  
Minutes**

**Present:** Angela DeFelice (Vice-Chair), Kari Rieser (Treasurer), Susan Fortunato (Chair), Brian Martinez, Jacob Reckess, Heidi Seelbach, Eoin Wrafter (Secretary)

**Excused /Absent:**

**Staff:** Amy Gigliuto

**Others:** *member of the public*

The meeting was called to order at 5:34 PM by Chairperson Fortunato, with a quorum of Directors present.

1. **Roll Call/Introductions:** Chair Fortunato opened the meeting and asked the secretary to do a roll call.
2. **Public Comment (Agenda Items Only):** None.
3. **Approval of Minutes:** Minutes of the January 10, 2024 Board Meeting were approved as presented. The motion was passed unanimously. (DeFelice\Martinez)
4. **Finances**
  - a. **Financial Statements:** The monthly financial statements as of January 31, 2024 were reviewed and presented to the Board.
    - i. Adjustments: none this month.
    - ii. Cash: \$229,122.47 (\$18,363.67 Checking \$210,758.80 Money Market)
    - iii. Revenue: \$100,000 (Dutchess County 2024) Other Revenue: \$758.12 (interest on funds in Money Market account)
    - iv. Expenditures: \$15,533.18  
Total Operating expenses: \$385.53 (Google & Quickbooks) Dues & Subscriptions: \$1,630 (\$1,500 NY Land bank Assoc. dues \$130 NYCON dues) Professional Services: \$4500.00 (audit) Personnel: \$9,017.65 \*The personnel expenses will be reimbursed with the Land Bank Initiative funding
    - v. Accounts Receivable: \$200,000 (Dutchess County 2023 & 2024 (rec'd 2/2/24)
    - vi. Accounts Payable: \$6,748.04
    - vii. The DCPOK Land Bank is operating at a profit of \$85,224.94 Year To Date  
The Financial Statements were approved as presented.
  - b. **2023 Audit:** The board discussed the [Draft Financials](#) & [Revised Management Letter](#). The board requested that the auditor present the financials and management letter to the Audit committee for their review and recommendation to the board for its March meeting.

5. **2024 Officers:** Per the bylaws the Board must select officers at its Annual meeting in March. The officers of the Corporation shall consist of a Chairperson, Vice-Chairperson, Secretary, and Treasurer. Chairperson Frounato called for any nominations to be given to her by March 15th.
6. **[Sexual Harassment Policy](#):** Vice Chair DeFelice expolained that the Governance Committee had reviewed the proposed Sexual Harassment Prevention Policy which is based on the Model Policy from NYS and that the committee was making a recommendation to the Board to adopt it. Chair Fortunato called for a vote, all in attendance voted in favor.
7. **Property Acquisition:** The board had a discussion about the Tyler vs Hennepin Case and its impacts on the property transfer process from Foreclosing Governmental Units. The board discussed how there is a lack of clarity on the process going forward and that it would be ebay to wait and see if the governor's proposal that was part of her 2024 budget proposal is adopted or not. The board discussed moving forward with getting an attorney on board to help us with the required documents when properties are identified.
8. **Community Outreach Update:** Executive Director Gigliuto gave an overview of the Public Input session that was held on February 26th which had 22 people in attendance, each completed one of our surveys. Amy is working on scheduling the next meeting at Christ Church.
9. **Executive Director Report:** see [report](#)
10. **Member Comments/Announcements:** None
11. **Public Comment:** None
12. **Adjournment:** A motion to adjourn was made by Wrafter, seconded by Reiser. The board voted unanimously in favor. Meeting adjourned at 6:52 PM.

STATE OF NEW YORK

SS:

COUNTY OF DUTCHESS

I, the undersigned, Eoin Wrafter, Secretary of the Dutchess County Poughkeepsie Land Bank, **DO HEREBY CERTIFY:**


That I have compared the foregoing extract of the minutes of the meeting of Dutchess County Poughkeepsie Land Bank including the resolution(s) contained therein, held on the 28th day of February 2024, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Dutchess County Poughkeepsie Land Bank and of such resolution set forth therein and of the whole of said original insofar as the same relates to the subject matters therein referred to.

**I FURTHER CERTIFY** that all members of said Dutchess County Poughkeepsie Land Bank had due notice of said meeting, that the meeting was in all respects duly held and that, pursuant to Article 7 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public, and that public notice of the time and place of said meeting was duly given in accordance with such Article 7.

**I FURTHER CERTIFY** that there was a quorum of the members of the Dutchess County Poughkeepsie Land Bank present throughout said meeting.

**I FURTHER CERTIFY** that as of the date hereof, the attached resolution is in full force and effect and has not been amended, repealed, or modified.

**IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the DCPLB this 20th day of March, 2024.**

  
\_\_\_\_\_  
SECRETARY OF THE CORPORATION



# Management Report

Dutchess County-Poughkeepsie Land Bank Corporation  
For the period ended January 31, 2024



Prepared by

**Amy Gigliuto, Executive Director**

Prepared on

**February 14, 2024**

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# Finance Report Notes

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## Finance Report Notes

### Adjustments:

None this month

**Cash:** \$229,122.47 (18,363.67 Checking 210,758.80 Money Market)

### Revenue:

\$100,000 (Dutchess County 2024)

Other Revenue: 758.12 (interest on funds in Money Market account)

### Expenditures:

\$15,533.18 Total

Operating expenses: \$385.53 (Google & Quickbooks)

Dues & Subscriptions: \$1630 (\$1500 NY Land bank Assoc. dues \$130 NYCON dues)

Professional Services: \$4500.00 (audit)

Personnel: \$9017.65

\*The personnel expenses will be reimbursed with the Land Bank Initiative funding

### Accounts Receivable:

\$200,000 (Dutchess County 2023 &2024 (rec'd 2/2/24))

### Accounts Payable:

Current: \$6,748.04

The DCPOK Land Bank is operating at a profit of \$85,224.94 Year To Date

### Other Notes:

The financial audit has been completed. We are waiting for financial reports

Respectfully submitted by Amy Gigliuto, Executive Director

# Statement of Activity

January 2024

	<b>Total</b>
<b>REVENUE</b>	
4200.00 Grants Income	
4200.30 Grants Income - Local	100,000.00
<b>Total 4200.00 Grants Income</b>	<b>100,000.00</b>
<b>Total Revenue</b>	<b>100,000.00</b>
<b>GROSS PROFIT</b>	<b>100,000.00</b>
<b>EXPENDITURES</b>	
5100.00 Operating Expenses	
5000.30 Software	385.53
5100.20 Dues & Subscriptions	1,630.00
<b>Total 5100.00 Operating Expenses</b>	<b>2,015.53</b>
5300.00 Legal & Professional Services	
5300.10 Accounting & Audit Fees	4,500.00
<b>Total 5300.00 Legal &amp; Professional Services</b>	<b>4,500.00</b>
5800.00 Payroll Expense	
5800.10 Payroll Expenditures Processing Fees	177.29
5800.20 Payroll Expenses - Salary	7,083.34
5800.30 Payroll Expenses - Taxes & Benefits	832.28
5800.70 Employee Benefits- Health Insurance	748.04
5800.90 Employee Benefits- Workers Compensation	176.70
<b>Total 5800.00 Payroll Expense</b>	<b>9,017.65</b>
<b>Total Expenditures</b>	<b>15,533.18</b>
<b>NET OPERATING REVENUE</b>	<b>84,466.82</b>
<b>OTHER REVENUE</b>	
8200.00 Interest Income	758.12
<b>Total Other Revenue</b>	<b>758.12</b>
<b>NET OTHER REVENUE</b>	<b>758.12</b>
<b>NET REVENUE</b>	<b>\$85,224.94</b>

# Statement of Financial Position

As of January 31, 2024

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1000.00 M&T Bank Checking- Operating Account	18,363.67
1000.20 M&T Bank - Money Market Account	
1000.21 Market Advantage for Business (3379) - 1	210,758.80
<b>Total 1000.20 M&amp;T Bank - Money Market Account</b>	<b>210,758.80</b>
<b>Total Bank Accounts</b>	<b>229,122.47</b>
<b>Accounts Receivable</b>	
1100.00 Accounts Receivable (A/R)	200,000.00
<b>Total Accounts Receivable</b>	<b>200,000.00</b>
<b>Other Current Assets</b>	
1200.00 Prepaid Expenses	
1200.10 Insurance-Prepaid Expenses	364.23
<b>Total 1200.00 Prepaid Expenses</b>	<b>364.23</b>
<b>Total Other Current Assets</b>	<b>364.23</b>
<b>Total Current Assets</b>	<b>429,486.70</b>
<b>TOTAL ASSETS</b>	<b>\$429,486.70</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000.00 Accounts Payable (A/P)	6,748.04
<b>Total Accounts Payable</b>	<b>6,748.04</b>
<b>Total Current Liabilities</b>	<b>6,748.04</b>
<b>Total Liabilities</b>	<b>6,748.04</b>
<b>Equity</b>	
3000.00 Net Assets	337,513.72
Net Revenue	85,224.94
<b>Total Equity</b>	<b>422,738.66</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$429,486.70</b>



# Statement of Cash Flows

January 2024

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Revenue	85,224.94
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1100.00 Accounts Receivable (A/R)	-69,474.04
1200.10 Prepaid Expenses:Insurance-Prepaid Expenses	-364.23
2000.00 Accounts Payable (A/P)	6,748.04
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-63,090.23</b>
<b>Net cash provided by operating activities</b>	<b>22,134.71</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>22,134.71</b>
Cash at beginning of period	206,987.76
<b>CASH AT END OF PERIOD</b>	<b>\$229,122.47</b>

# A/R Aging Summary

As of January 31, 2024

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Dutchess County	100,000.00	100,000.00				200,000.00
<b>TOTAL</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>

# A/P Aging Summary

As of January 31, 2024

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Amy Gigliuto	748.04					748.04
CenterState CEO Foundation, Inc.	1,500.00					1,500.00
EFPR Group, CPA	4,500.00					4,500.00
<b>TOTAL</b>	<b>\$6,748.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,748.04</b>

# Finance Packet: Budget vs. Actuals YTD%

January 2024

	Actual	Budget	over Budget	Remaining	% of Budget	% Remaining	Total
<b>REVENUE</b>							
4200.00 Grants Income							
4200.20 Grants Income - State		0.00	0.00	0.00			
4200.30 Grants Income - Local	100,000.00	100,000.00	0.00	0.00	100.00 %	0.00 %	
<b>Total 4200.00 Grants Income</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00 %</b>	<b>0.00 %</b>	
4400.00 Property Sales Income		100,000.00	-100,000.00	100,000.00			100.00 %
<b>Total Revenue</b>	<b>100,000.00</b>	<b>200,000.00</b>	<b>-100,000.00</b>	<b>100,000.00</b>	<b>50.00 %</b>	<b>50.00 %</b>	
<b>GROSS PROFIT</b>	<b>100,000.00</b>	<b>200,000.00</b>	<b>-100,000.00</b>	<b>100,000.00</b>	<b>50.00 %</b>	<b>50.00 %</b>	
<b>EXPENDITURES</b>							
5100.00 Operating Expenses							
5000.10 Office Supplies		1,000.00	-1,000.00	1,000.00			100.00 %
5000.30 Software	385.53	1,000.00	-614.47	614.47	38.55 %	61.45 %	
5000.50 Telecommunications		2,500.00	-2,500.00	2,500.00			100.00 %
5100.20 Dues & Subscriptions	1,630.00	2,000.00	-370.00	370.00	81.50 %	18.50 %	
5100.30 Bank Charges & Fees		16.67	-16.67	16.67			100.00 %
<b>Total 5100.00 Operating Expenses</b>	<b>2,015.53</b>	<b>6,516.67</b>	<b>-4,501.14</b>	<b>4,501.14</b>	<b>30.93 %</b>	<b>69.07 %</b>	
5200.00 Insurance							
5200.30 General Liability Policy		500.00	-500.00	500.00			100.00 %
<b>Total 5200.00 Insurance</b>		<b>500.00</b>	<b>-500.00</b>	<b>500.00</b>			<b>100.00 %</b>
5300.00 Legal & Professional Services							
5300.10 Accounting & Audit Fees	4,500.00	6,000.00	-1,500.00	1,500.00	75.00 %	25.00 %	
5300.30 Legal Fees		1,250.00	-1,250.00	1,250.00			100.00 %
<b>Total 5300.00 Legal &amp; Professional Services</b>	<b>4,500.00</b>	<b>7,250.00</b>	<b>-2,750.00</b>	<b>2,750.00</b>	<b>62.07 %</b>	<b>37.93 %</b>	
5500.00 Educational Expenses							
5500.20 Board Training		1,000.00	-1,000.00	1,000.00			100.00 %

	Actual	Budget	over Budget	Remaining	% of Budget	Total % Remaining
<b>Total 5500.00 Educational Expenses</b>		<b>1,000.00</b>	<b>-1,000.00</b>	<b>1,000.00</b>		<b>100.00 %</b>
5800.00 Payroll Expense						
5800.10 Payroll Expenditures Processing Fees	177.29		177.29	-177.29		
5800.20 Payroll Expenses - Salary	7,083.34	6,666.67	416.67	-416.67	106.25 %	-6.25 %
5800.30 Payroll Expenses - Taxes & Benefits	832.28	1,625.00	-792.72	792.72	51.22 %	48.78 %
5800.70 Employee Benefits- Health Insurance	748.04		748.04	-748.04		
5800.90 Employee Benefits- Workers Compensation	176.70		176.70	-176.70		
<b>Total 5800.00 Payroll Expense</b>	<b>9,017.65</b>	<b>8,291.67</b>	<b>725.98</b>	<b>-725.98</b>	<b>108.76 %</b>	<b>-8.76 %</b>
6100.00 Property Cost						
6100.10 Closing Cost		30,000.00	-30,000.00	30,000.00		100.00 %
6100.30 Development Cost		140,000.00	-140,000.00	140,000.00		100.00 %
6100.70 Stabilization		40,000.00	-40,000.00	40,000.00		100.00 %
<b>Total 6100.00 Property Cost</b>		<b>210,000.00</b>	<b>-210,000.00</b>	<b>210,000.00</b>		<b>100.00 %</b>
<b>Total Expenditures</b>	<b>15,533.18</b>	<b>233,558.34</b>	<b>-218,025.16</b>	<b>218,025.16</b>	<b>6.65 %</b>	<b>93.35 %</b>
<b>NET OPERATING REVENUE</b>	<b>84,466.82</b>	<b>-33,558.34</b>	<b>118,025.16</b>	<b>-118,025.16</b>	<b>-251.70 %</b>	<b>351.70 %</b>
<b>OTHER REVENUE</b>						
8200.00 Interest Income	758.12		758.12	-758.12		
<b>Total Other Revenue</b>	<b>758.12</b>	<b>0.00</b>	<b>758.12</b>	<b>-758.12</b>	<b>0.00%</b>	<b>0.00%</b>
<b>NET OTHER REVENUE</b>	<b>758.12</b>	<b>0.00</b>	<b>758.12</b>	<b>-758.12</b>	<b>0.00%</b>	<b>0.00%</b>
<b>NET REVENUE</b>	<b>\$85,224.94</b>	<b>\$ -33,558.34</b>	<b>\$118,783.28</b>	<b>\$ -118,783.28</b>	<b>-253.96 %</b>	<b>353.96 %</b>

DUTCHESS COUNTY-POUGHKEEPSIE LAND  
BANK CORPORATION

Financial Statements

December 31, 2023 and 2022

(With Independent Auditors' Report Thereon)

DUTCHESS COUNTY-POUGHKEEPSIE LAND BANK CORPORATION

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## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
Dutchess County-Poughkeepsie Land Bank Corporation:

### Opinion

We have audited the accompanying financial statements of Dutchess County-Poughkeepsie Land Bank Corporation (the Corporation) (a nonprofit organization), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities and cash flows for the years then ended, and the related notes to financial statements.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of the Corporation as of December 31, 2023 and 2022, and the change in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further describes in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Corporation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern within one year after the date of the financial statements are available to be issued.



## Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audits.

Williamsville, New York  
, 2024

DUTCHESS COUNTY-POUGHKEEPSIE LAND BANK  
 Statements of Financial Position  
 December 31, 2023 and 2022

<u>Assets</u>	<u>2023</u>	<u>2022</u>
Current assets:		
Cash and equivalents	\$ 206,988	210,053
Accounts receivable	100,000	22,086
Total current assets	\$ 306,988	232,139
<u>Liabilities and Net Assets</u>		
Net assets with donor restrictions	306,988	232,139
Commitments and contingencies (note 5)		
Total liabilities and net assets	\$ 306,988	232,139

See accompanying notes to financial statements.

DUTCHESS COUNTY-POUGHKEEPSIE LAND BANK  
 Statements of Activities  
 Years ended December 31, 2023 and 2022

	Without donor restrictions	With donor restrictions	Total	
			<u>2023</u>	<u>2022</u>
Revenue - contributions	\$ -	149,497	149,497	115,000
Interest income	-	1,361	1,361	-
Net assets released from restrictions	<u>76,009</u>	<u>(76,009)</u>	<u>-</u>	<u>-</u>
Total revenue	<u>76,009</u>	<u>74,849</u>	<u>150,858</u>	<u>115,000</u>
Expenses:				
Salaries and benefits	28,333	-	28,333	-
Payroll taxes and benefits	5,833	-	5,833	-
Workers compensation	1,020	-	1,020	-
Consulting	16,100	-	16,100	3,000
Dues and subscriptions	2,561	-	2,561	1,000
Legal and professional	7,250	-	7,250	9,365
Marketing and advertising	1,503	-	1,503	1,008
Insurance	1,754	-	1,754	1,890
Training and conferences	285	-	285	-
Office expense	<u>11,370</u>	<u>-</u>	<u>11,370</u>	<u>4,076</u>
Total expenses	<u>76,009</u>	<u>-</u>	<u>76,009</u>	<u>20,339</u>
Change in net assets	-	74,849	74,849	94,661
Net assets at beginning of year	<u>-</u>	<u>232,139</u>	<u>232,139</u>	<u>137,478</u>
Net assets at end of year	<u>\$ -</u>	<u>306,988</u>	<u>306,988</u>	<u>232,139</u>

See accompanying notes to financial statements.

DUTCHESS COUNTY-POUGHKEEPSIE LAND BANK  
Statement of Activities  
Year ended December 31, 2022

	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
Revenue - contributions	\$ -	115,000	115,000
Net assets released from restrictions	<u>20,339</u>	<u>(20,339)</u>	<u>-</u>
Total revenue	<u>20,339</u>	<u>94,661</u>	<u>115,000</u>
Expenses:			
Consulting	3,000	-	3,000
Dues and subscriptions	1,000	-	1,000
Legal and professional	9,365	-	9,365
Marketing and advertising	1,008	-	1,008
Insurance	1,890	-	1,890
Training and conferences	-	-	-
Office expense	<u>4,076</u>	<u>-</u>	<u>4,076</u>
Total expenses	<u>20,339</u>	<u>-</u>	<u>20,339</u>
Change in net assets	-	94,661	94,661
Net assets at beginning of year	<u>-</u>	<u>137,478</u>	<u>137,478</u>
Net assets at end of year	<u>\$ -</u>	<u>232,139</u>	<u>232,139</u>

See accompanying notes to financial statements.

DUTCHESS COUNTY-POUGHKEEPSIE LAND BANK  
 Statements of Cash Flows  
 Years ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Change in net assets	\$ 74,849	94,661
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities - changes in:		
Accounts receivable	(77,914)	27,914
Accounts payable	<u>-</u>	<u>(11,200)</u>
Net cash provided by (used in) operating activities	(3,065)	111,375
Cash and equivalents at beginning of year	<u>210,053</u>	<u>98,678</u>
Cash and equivalents at end of year	<u>\$ 206,988</u>	<u>210,053</u>

See accompanying notes to financial statements.

# DUTCHESS COUNTY-POUGHKEEPSIE LAND BANK CORPORATION

## Notes to Financial Statements

December 31, 2023 and 2022

### (1) Summary of Significant Accounting Policies

#### (a) Nature of Activities

The Dutchess County-Poughkeepsie Land Bank Corporation (the Corporation) was established in April 2021 to combat the problem of vacant and abandoned properties in Dutchess County (the County) and the City of Poughkeepsie (the City), New York and facilitate the return of vacant, abandoned and tax-delinquent properties to productive use through the use of funds and powers granted under the New York State (NYS) Community Revitalization Initiative Program (CRI) administered by the New York State Office of the Attorney General. The Organization was formed within the parameters of the New York Land Bank Act, under Section 402 of the New York Not-For-Profit Organization Law. The Corporation was awarded initial funding from Dutchess County in 2021.

#### (b) Basis of Presentation

The Corporation reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions represents resources available for the general support of the Corporation's activities. Net assets with donor restrictions are those whose use has been limited by donor-imposed stipulations and either expire by passage of time or can be fulfilled by actions of the Corporation.

#### (c) Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### (d) Cash and Equivalents

For purposes of cash flows, the Corporation considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash.

#### (e) Concentration of Credit Risk

Financial instruments that potentially subject the Corporation to concentration of credit risk consist principally of cash accounts in financial institutions. The Corporation maintains financial instruments at financial institutions which periodically may exceed federally insured limits. At December 31, 2023 and 2022, the Corporation had no amounts in excess of the federally insured limits.

#### (f) Receivables and Bad Debts

The Corporation's accounts receivable are primarily derived from grant revenue. At each statement of financial position date, the Corporation recognizes an expected allowance for credit losses. This estimate is calculated on a pooled basis where similar characteristics exist and individually when there are no shared characteristics.

DUTCHESS COUNTY-POUGHKEEPSIE LAND BANK CORPORATION

Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(f) Receivables and Bad Debts, Continued

The allowance method is derived from a review of Corporation's historical losses based on an aging of receivables. Historical losses have been consistent. This estimate is adjusted for management's assessment of current conditions, forecasts of future events, and other factors deemed relevant risk factors. As a result, management has determined that the allowance for credit losses is adequate.

There was no allowance for credit losses for the years ended December 31, 2023 and 2022.

The Corporation writes off receivables when there is information that indicates that there is no possibility of collection. If any recoveries are made from any accounts receivable previously written off, they will be recognized in revenue. There were no write-offs for the years ended December 31, 2023 and 2022.

(g) Revenue Recognition

Revenue from restricted grants is recognized when the expenses are incurred under the terms of the grant with any amounts received in advance of the expenses incurred reported as deferred revenue and any expenses incurred before receipt of the revenue is recorded as grants receivable. Revenue from operating grants is generally recognized when received. These grants are subject to review and audit by various funding sources. Adjustments, if any, are recognized in the year they are known.

(h) Allocation of Costs

The Corporation charges costs using the direct identification method where possible. However, certain costs have been allocated using various methods.

(i) Contributed Services and Grants

During the years ended December 31, 2023 and 2022, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

The Corporation reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restriction are reclassified to net assets without donor restriction and reported in the statements of activities as net assets released from restrictions.

The Corporation reports donor restricted contributions as unrestricted support provided the restrictions are met in the same year the contributions are received.

Unrestricted contributions are recognized when promises are made.

DUTCHESS COUNTY-POUGHKEEPSIE LAND BANK CORPORATION  
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(j) Income Taxes

The Corporation applied for exemption from income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code); therefore, no provision for income taxes is reflected in the financial statements. The Corporation applied to be classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code. The Corporation presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that the Corporation has taken no uncertain tax positions that require adjustment in its financial statements. U.S. Forms 990 filed by the Corporation are subject to examination by taxing authorities.

(k) Subsequent Events

The Corporation has evaluated subsequent events through the date of the report which is the date the financial statements were available to be issued.

(l) Recent Accounting Standards Issued

At the beginning of 2023, the Corporation adopted Accounting Standards Codification 326, Financial Instruments - Credit Losses (Topic 326) Measurement of Credit Losses on Financial Statements, as amended, which modifies the measurement of expected credit losses on certain financial instruments, including accounts receivable, and requires organizations to measure all expected credit losses for financial instruments based on historical experience, current conditions, and reasonable and supportive forecasts for collectability. The Corporation adopted this new standard utilizing the modified retrospective transition method. The adoption of this standard did not have a material impact on the Corporation's financial statements.

(2) Liquidity

The Corporation has \$306,988 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures, consisting of \$206,988 of cash and equivalents and \$100,000 of accounts receivable. None of these financial assets are subject to donor or contractual restrictions that make them unavailable for general expenditure within one year of the 2023 statement of financial position.



DUTCHESS COUNTY-POUGHKEEPSIE LAND BANK CORPORATION

Notes to Financial Statements, Continued

(3) Functional Expenses

The Corporation provides services to the City and County related to foreclosed properties. All expenses related to providing these services have been allocated to program services with the exception of certain components within administrative expense. Administrative expenses include professional services, general insurance and travel and conferences. Program expenses include construction and demolition costs and utilities. The allocation of expenses on a functional basis for the years ended December 31, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
Program services	\$ 16,100	3,000
Support services - management and general activities - administrative	<u>59,909</u>	<u>17,339</u>
	<u>\$ 76,009</u>	<u>20,339</u>

(4) Net Assets With Donor Restrictions

The Corporation entered into separate agreements with the County and the Community Foundation of the Hudson Valley to obtain funding in the amounts of \$100,000 and \$50,000, respectively. The funding is to be used to carry out the activities of acquiring, renovating and selling affordable homes. Net assets with donor restrictions were \$306,988 and \$232,139 as of December 31, 2023 and 2022, respectively. Net assets of \$76,009 and \$20,339 were released from restriction for the years ended December 31, 2023 and 2022, respectively.

(5) Commitments and Contingencies

The Corporation is subject to audits and reviews of reimbursable costs by its various governmental agencies and other funding sources. The outcome of these audits and reviews may have the effect of retroactively increasing or decreasing revenue. In the event that a subsequent audit or review determines that an adjustment is required, the amount will be recognized in the period in which it becomes fixed and determinable. Management does not expect that such adjustments, if any, will be significant.

The Corporation may take ownership of properties in distress and, as a result, the potential exists for the commitment of substantial additional costs to be incurred in order to sell the related properties.

## REPORT TO THE BOARD

, 2024

The Board of Directors  
Dutchess County-Poughkeepsie Land Bank Corporation

Dear Board Members:

We have audited the financial statements of Dutchess County-Poughkeepsie Land Bank Corporation (the Corporation) for the year ended December 31, 2023, and have issued our report thereon dated , 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Corporation are described in note 1 to the financial statements. As described in note 1 to the financial statements, the Corporation adopted Accounting Standards Codification 326, Financial Instruments - Credit Losses (Topic 326) Measurement of Credit Losses on Financial Statements during 2023. We noted no transactions entered into by the Corporation during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

### Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

For the year ended December 31, 2023, we have evaluated the key factors and assumptions used by management in determining that accounting estimates were reasonable in relation to the financial statements taken as a whole.

### Sensitive Disclosures

The financial statement disclosures are neutral, consistent and clear.

### Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit. Management and accounting personnel were very helpful in assisting us during our audit.

### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

### Disagreements with Management

For purposes of this report, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### Management Representations

We have requested certain representations from management that are included in the management representation letter.

### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Corporation's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the Corporation's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

\* \* \* \* \*

This information is intended solely for the use of the Board of Directors and management of Dutchess County-Poughkeepsie Land Bank Corporation and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

EFPR GROUP, CPAs, PLLC

, 2024

The Board of Directors  
Dutchess County-Poughkeepsie Land Bank Corporation

Dear Board Members:

We have completed our audit of the financial statements of Dutchess County-Poughkeepsie Land Bank Corporation (the Corporation) for the year ended December 31, 2023. Considering the test character of our audits, you will appreciate the reliance must be placed on adequate methods of internal control as your principal safeguard against irregularities which test examination may not disclose. We now present for your consideration our comment and recommendation based upon observations made during our audit.

#### Lack of Segregation of Duties

During our audit, it was noted that the same individual is responsible for authorizing payments, processing disbursements, and reconciling bank statements. This lack of segregation of duties increases the risk of errors and fraud. In order to improve internal control, we recommend the Board of Directors reviews invoices prior to payment as well as review bank reconciliations and statements.

#### Inadequate Documentation and Approval Procedures

We noted instances where cash disbursements have been made without proper supporting documentation or approvals. We recommend the Corporation implement a policy that requires all disbursements to be supported by complete documentation and to be approved by a member of the Board of Directors before payment is issued.

#### Lack of Reconciliation Procedures

We noted that reconciliation of the cash receipts and disbursements with the general ledger and bank statements is not performed. In order to improve internal control over cash, we recommend that the Corporation establish a routine where bank reconciliations are prepared monthly by an individual not involved in the cash handling process. Discrepancies should be investigated and resolved immediately.

Absence of Formal Information Technology (IT) Procedures

During our review, we noted that the Corporation lacks formalized IT procedures. This increases the risk of errors and data breaches. We recommend that the Corporation develop comprehensive IT policies and procedures that cover aspects such as user access, data management, system usage, and incident response.

\* \* \* \* \*

We wish to take this opportunity to express our appreciation for the courtesy and cooperation extended to us by Dutchess County-Poughkeepsie Land Bank Corporation’s personnel during our audit. If you have any questions regarding the foregoing comments or wish any assistance in their implementation, please contact us at your convenience.

Very truly yours,

EFPR GROUP, CPAs, PLLC

, 2024

The Board of Directors  
Dutchess County-Poughkeepsie Land Bank Corporation

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Very truly yours,

EFPR GROUP, CPAs, PLLC



### Purpose and Goals

Dutchess County-Poughkeepsie Land Bank is committed to maintaining a workplace free from harassment and discrimination. Sexual harassment is a form of workplace discrimination that subjects an employee to inferior conditions of employment due to their gender, gender identity, gender expression (perceived or actual), and/or sexual orientation. Sexual harassment is often viewed simply as a form of gender-based discrimination, but *Dutchess County-Poughkeepsie Land Bank* recognizes that discrimination can be related to or affected by other identities beyond gender. Under the New York State Human Rights Law, it is illegal to discriminate based on sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or status as a victim of domestic violence. Our different identities impact our understanding of the world and how others perceive us. For example, an individual's race, ability, or immigration status may impact their experience with gender discrimination in the workplace. While this policy is focused on sexual harassment and gender discrimination, the methods for reporting and investigating discrimination based on other protected identities are the same. The purpose of this policy is to teach employees to recognize discrimination, including discrimination due to an individual's intersecting identities, and provide the tools to take action when it occurs. All employees, managers, and supervisors are required to work in a manner designed to prevent sexual harassment and discrimination in the workplace. This policy is one component of Dutchess County-Poughkeepsie Land Bank's commitment to a discrimination-free work environment.

#### Goals of this Policy:

Sexual harassment and discrimination are against the law. After reading this policy, employees will understand their right to a workplace free from harassment. Employees will also learn what harassment and discrimination look like, what actions they can take to prevent and report harassment, and how they are protected from retaliation after taking action. The policy will also explain the investigation process into any claims of harassment. Employees are encouraged to report sexual harassment or discrimination by filing a complaint internally with Dutchess County-Poughkeepsie Land Bank. Employees can also file a complaint with a government agency or in court under federal, state, or local anti discrimination laws. To file an employment complaint with the New York State Division of Human Rights, please visit <https://dhr.ny.gov/complaint>. To file a complaint with the United States Equal Employment Opportunity Commission, please visit <https://www.eeoc.gov/filing-charge-discrimination>.

## **Sexual Harassment and Discrimination Prevention Policy:**

1. Dutchess County-Poughkeepsie Land Bank's policy applies to all employees, applicants for employment, and interns, whether paid or unpaid. The policy also applies to additional covered individuals. It applies to anyone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in our workplace. These individuals include persons commonly referred to as independent contractors, gig workers, and temporary workers. Also included are persons providing equipment repair, cleaning services, or any other services through a contract with Dutchess County-Poughkeepsie Land Bank. For the remainder of this policy, we will use the term "covered individual" to refer to these individuals who are not direct employees of the company.
2. Sexual harassment is unacceptable. Any employee or covered individual who engages in sexual harassment, discrimination, or retaliation will be subject to action, including appropriate discipline for employees. In New York, harassment does not need to be severe or pervasive to be illegal. Employees and covered individuals should not feel discouraged from reporting harassment because they do not believe it is bad enough, or conversely because they do not want to see a colleague fired over less severe behavior. Just as harassment can happen in different degrees, potential discipline for engaging in sexual harassment will depend on the degree of harassment and might include education and counseling. It may lead to suspension or termination when appropriate.
3. Retaliation is prohibited. Any employee or covered individual that reports an incident of sexual harassment or discrimination, provides information, or otherwise assists in any investigation of a sexual harassment or discrimination complaint is protected from retaliation. No one should fear reporting sexual harassment if they believe it has occurred. So long as a person reasonably believes that they have witnessed or experienced such behavior, they are protected from retaliation. Any employee of Dutchess County-Poughkeepsie Land Bank who retaliates against anyone involved in a sexual harassment or discrimination investigation will face disciplinary action, up to and including termination. All employees and covered individuals working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or Executive Director. All employees and covered individuals who believe they have been a target of such retaliation may also seek relief from government agencies, as explained below in the section on [Legal Protections](#).
4. Discrimination of any kind, including sexual harassment, is a violation of our policies, is unlawful, and may subject Dutchess County-Poughkeepsie Land Bank to liability for the harm experienced by targets of discrimination. Harassers may also be individually subject to liability and employers or supervisors who fail to report or act on harassment may be liable for aiding and abetting such behavior. Employees at every level who engage in harassment or discrimination, including managers and supervisors who engage in harassment or discrimination or who allow such behavior to continue, will be penalized for such misconduct.
5. Dutchess County-Poughkeepsie Land Bank will conduct a prompt and thorough investigation that is fair to all parties. An investigation will happen whenever management receives a complaint about discrimination or sexual harassment, or when it otherwise knows of possible discrimination or sexual harassment occurring. Dutchess County-Poughkeepsie Land Bank will keep the investigation confidential to the extent possible. If an investigation ends with the finding that discrimination or sexual harassment occurred, Dutchess County-Poughkeepsie Land Bank will act

as required. In addition to any required discipline, Dutchess County-Poughkeepsie Land Bank will also take steps to ensure a safe work environment for the employee(s) who experienced the discrimination or harassment. All employees, including managers and supervisors, are required to cooperate with any internal investigation of discrimination or sexual harassment.

6. All employees and covered individuals are encouraged to report any harassment or behaviors that violate this policy. All employees will have access to a complaint form to report harassment and file complaints. Use of this form is not required. For anyone who would rather make a complaint verbally, or by email, these complaints will be treated with equal priority. An employee or covered individual who prefers not to report harassment to their manager or employer may instead report harassment to the New York State Division of Human Rights and/or the United States Equal Employment Opportunity Commission. Complaints may be made to both the employer and a government agency.

Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the Executive Director.

7. This policy applies to all employees and covered individuals, such as contractors, subcontractors, vendors, consultants, or anyone providing services in the workplace, and all must follow and uphold this policy. This policy must be provided to all employees in person or digitally through email upon hiring and will be posted prominently in all work locations. For those offices operating remotely, in addition to sending the policy through email, it will also be available on the organization's shared network.

## **What Is Sexual Harassment?**

Sexual harassment is a form of gender-based discrimination that is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender. Sexual harassment is not limited to sexual contact, touching, or expressions of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating employees differently because of their gender.

Understanding gender diversity is essential to recognizing sexual harassment because discrimination based on sex stereotypes, gender expression and perceived identity are all forms of sexual harassment. The gender spectrum is nuanced, but the three most common ways people identify are cisgender, transgender, and non-binary. A cisgender person is someone whose gender aligns with the sex they were assigned at birth. Generally, this gender will align with the binary of male or female. A transgender person is someone whose gender is different than the sex they were assigned at birth. A non-binary person does not identify exclusively as a man or a woman. They might identify as both, somewhere in between, or completely outside the gender binary. Some may identify as transgender, but not all do. Respecting an individual's gender identity is a necessary first step in establishing a safe workplace.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment does not need to be severe or pervasive to be illegal. It can be any harassing behavior that rises above petty slights or trivial inconveniences. Every instance of harassment is unique to those experiencing it, and there is no single boundary between petty slights and harassing behavior. However, the Human Rights Law specifies that whether harassing conduct is considered petty or trivial is to be viewed from the standpoint of a reasonable victim of discrimination with the same protected

characteristics. Generally, any behavior in which an employee or covered individual is treated worse because of their gender (perceived or actual), sexual orientation, or gender expression is considered a violation of Dutchess County-Poughkeepsie Land Bank's policy. The intent of the behavior, for example, making a joke, does not neutralize a harassment claim. Not intending to harass is not a defense. The impact of the behavior on a person is what counts. Sexual harassment includes any unwelcome conduct which is either directed at an individual because of that individual's gender identity or expression (perceived or actual), or is of a sexual nature when:

- The purpose or effect of this behavior unreasonably interferes with an individual's work performance or creates an intimidating, hostile or offensive work environment. The impacted person does not need to be the intended target of the sexual harassment;
- Employment depends implicitly or explicitly on accepting such unwelcome behavior; or
- Decisions regarding an individual's employment are based on an individual's acceptance to or rejection of such behavior. Such decisions can include what shifts and how many hours an employee might work, project assignments, as well as salary and promotion decisions.

There are two main types of sexual harassment:

- Behaviors that contribute to a **hostile work environment** include, but are not limited to, words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex, gender identity, or gender expression. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory, or discriminatory statements which an employee finds offensive or objectionable, causes an employee discomfort or humiliation, or interferes with the employee's job performance.
- Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions, or privileges of employment. This is also called **quid pro quo** harassment.

Any employee or covered individual who feels harassed is encouraged to report the behavior so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be discrimination and is covered by this policy.

### **Examples of Sexual Harassment**

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited. **This list is just a sample of behaviors and should not be considered exhaustive.** Any employee who believes they have experienced sexual harassment, even if it does not appear on this list, should feel encouraged to report it:

- Physical acts of a sexual nature, such as:
  - o Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body, or poking another employee's body; or
  - o Rape, sexual battery, molestation, or attempts to commit these assaults, which may be considered criminal conduct outside the scope of this policy (please contact local law enforcement if you wish to pursue criminal charges).
- Unwanted sexual comments, advances, or propositions, such as:

- o Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion, or other job benefits;
    - This can include sexual advances/pressure placed on a service industry employee by customers or clients, especially those industries where hospitality and tips are essential to the customer/employee relationship;
  - o Subtle or obvious pressure for unwelcome sexual activities; or
  - o Repeated requests for dates or romantic gestures, including gift-giving.
- Sexually oriented gestures, noises, remarks or jokes, or questions and comments about a person's sexuality, sexual experience, or romantic history which create a hostile work environment. This is not limited to interactions in person. Remarks made over virtual platforms and in messaging apps when employees are working remotely can create a similarly hostile work environment.
  - Sex stereotyping, which occurs when someone's conduct or personality traits are judged based on other people's ideas or perceptions about how individuals of a particular sex should act or look:
    - o Remarks regarding an employee's gender expression, such as wearing a garment typically associated with a different gender identity; or
    - o Asking employees to take on traditionally gendered roles, such as asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties.
  - Sexual or discriminatory displays or publications anywhere in the workplace, such as:
    - o Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace;
    - o This also extends to the virtual or remote workspace and can include having such materials visible in the background of one's home during a virtual meeting.
  - Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, or gender expression, such as:
    - o Interfering with, destroying, or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
    - o Sabotaging an individual's work;
    - o Bullying, yelling, or name-calling;
    - o Intentional misuse of an individual's preferred pronouns; or
    - o Creating different expectations for individuals based on their perceived identities:
      - Dress codes that place more emphasis on women's attire;
      - Leaving parents/caregivers out of meetings.

### **Who Can be a Target of Sexual Harassment?**

Sexual harassment can occur between any individuals, regardless of their sex or gender. Harassment does not have to be between members of the opposite sex or gender. New York Law protects employees and all covered individuals described earlier in the policy. **Harassers can be anyone in the workplace.** A supervisor, a supervisee, or a coworker can all be harassers. Anyone else in the workplace can also be harassers including an independent contractor, contract worker, vendor, client, customer, patient, constituent, or visitor.

Sexual harassment does not happen in a vacuum and discrimination experienced by an employee can be impacted by biases and identities beyond an individual's gender. For example:

- Placing different demands or expectations on black women employees than white women employees can be both racial and gender discrimination;
- An individual's immigration status may lead to perceptions of vulnerability and increased concerns around illegal retaliation for reporting sexual harassment; or
- Past experiences as a survivor of domestic or sexual violence may lead an individual to feel re-traumatized by someone's behaviors in the workplace.

Individuals bring personal history with them to the workplace that might impact how they interact with certain behavior. It is especially important for all employees to be aware of how words or actions might impact someone with a different experience than their own in the interest of creating a safe and equitable workplace.

### **Where Can Sexual Harassment Occur?**

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer or industry sponsored events or parties. Calls, texts, emails, and social media usage by employees or covered individuals can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices, or during non-work hours.

Sexual harassment can occur when employees are working remotely from home as well. Any behaviors outlined above that leave an employee feeling uncomfortable, humiliated, or unable to meet their job requirements constitute harassment even if the employee or covered individual is at home when the harassment occurs. Harassment can happen on virtual meeting platforms, in messaging apps, and after working hours between personal cell phones.

### **Retaliation**

Retaliation is unlawful and is any action by an employer or supervisor that punishes an individual upon learning of a harassment claim, that seeks to discourage a worker or covered individual from making a formal complaint or supporting a sexual harassment or discrimination claim, or that punishes those who have come forward. These actions need not be job-related or occur in the workplace to constitute unlawful retaliation. For example, threats of physical violence outside of work hours or disparaging someone on social media would be covered as retaliation under this policy.

Examples of retaliation may include, but are not limited to:

- Demotion, termination, denying accommodations, reduced hours, or the assignment of less desirable shifts;
- Publicly releasing personnel files;
- Refusing to provide a reference or providing an unwarranted negative reference;
- Labeling an employee as "difficult" and excluding them from projects to avoid "drama";
- Undermining an individual's immigration status; or
- Reducing work responsibilities, passing over for a promotion, or moving an individual's desk to a less desirable office location.

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in “protected activity.” Protected activity occurs when a person has:

- Made a complaint of sexual harassment or discrimination, either internally or with any government agency;
- Testified or assisted in a proceeding involving sexual harassment or discrimination under the Human Rights Law or any other anti-discrimination law;
- Opposed sexual harassment or discrimination by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of suspected harassment;
- Reported that another employee has been sexually harassed or discriminated against; or
- Encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

## **Reporting Sexual Harassment**

**Everyone must work toward preventing sexual harassment, but leadership matters. Supervisors and managers have a special responsibility to make sure employees feel safe at work and that workplaces are free from harassment and discrimination.** Any employee or covered individual is encouraged to report harassing or discriminatory behavior to a supervisor, manager or Executive Director. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager, or Executive Director.

Reports of sexual harassment may be made verbally or in writing. A written complaint form is attached to this policy if an employee would like to use it, but the complaint form is not required. Employees who are reporting sexual harassment on behalf of other employees may use the complaint form and should note that it is on another employee’s behalf. A verbal or otherwise written complaint (such as an email) on behalf of oneself or another employee is also acceptable.

Employees and covered individuals who believe they have been a target of sexual harassment may at any time seek assistance in additional available forums, as explained below in the section on [Legal Protections](#).

## **Supervisory Responsibilities**

Supervisors and managers have a responsibility to prevent sexual harassment and discrimination. All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing or discriminatory behavior, or for any reason suspect that sexual harassment or discrimination is occurring, are required to report such suspected sexual harassment to Executive Director. Managers and supervisors should not be passive and wait for an employee to make a claim of harassment. If they observe such behavior, they must act.

Supervisors and managers can be disciplined if they engage in sexually harassing or discriminatory behavior themselves. Supervisors and managers can also be disciplined for failing to report suspected sexual harassment or allowing sexual harassment to continue after they know about it.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

While supervisors and managers have a responsibility to report harassment and discrimination, supervisors and managers must be mindful of the impact that harassment and a subsequent investigation has on victims. Being identified as a possible victim of harassment and questioned about harassment and discrimination can be intimidating, uncomfortable and re-traumatizing for individuals. Supervisors and managers must accommodate the needs of individuals who have experienced harassment to ensure the workplace is safe, supportive, and free from retaliation for them during and after any investigation.

### **Bystander Intervention**

Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is **required** to report it. There are five standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

1. A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
2. A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
3. A bystander can record or take notes on the harassment incident to benefit a future investigation;
4. A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
5. If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate. When confronting harassment, physically assaulting an individual is never an appropriate response.

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace. Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it.

### **Complaints and Investigations of Sexual Harassment**

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. An investigation of any complaint, information, or knowledge of suspected sexual harassment will be prompt, thorough, and started and completed as soon as possible. The investigation will be kept confidential to the extent possible. All individuals involved, including those making a harassment claim, witnesses, and alleged harassers deserve a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. Dutchess County-Poughkeepsie Land Bank will take disciplinary action against anyone engaging in retaliation against employees who file complaints, support another's complaint, or participate in harassment investigations.



Dutchess County-Poughkeepsie Land Bank recognizes that participating in a harassment investigation can be uncomfortable and has the potential to retraumatize an employee. Those receiving claims and leading investigations will handle complaints and questions with sensitivity toward those participating.

While the process may vary from case to case, investigations will be done in accordance with the following steps. Upon receipt of a complaint, Executive Director:

1. Will conduct a prompt review of the allegations, assess the appropriate scope of the investigation, and take any interim actions (for example, instructing the individual(s) about whom the complaint was made to refrain from communications with the individual(s) who reported the harassment), as appropriate. If complaint is verbal, request that the individual completes the complaint form in writing. If the person reporting prefers not to fill out the form, Executive Director will prepare a complaint form or equivalent documentation based on the verbal reporting;
2. Will take steps to obtain, review, and preserve documents sufficient to assess the allegations, including documents, emails or phone records that may be relevant to the investigation. The Executive Director will consider and implement appropriate document request, review, and preservation measures, including for electronic communications;
3. Will seek to interview all parties involved, including any relevant witnesses;
4. Will create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
  - a. A list of all documents reviewed, along with a detailed summary of relevant documents;
  - b. A list of names of those interviewed, along with a detailed summary of their statements;
  - c. A timeline of events;
  - d. A summary of any prior relevant incidents disclosed in the investigation, reported or unreported; and
  - e. The basis for the decision and final resolution of the complaint, together with any corrective action(s).
5. Will keep the written documentation and associated documents in a secure and confidential location;
6. Will promptly notify the individual(s) who reported the harassment and the individual(s) about whom the complaint was made that the investigation has been completed and implement any corrective actions identified in the written document; and
7. Will inform the individual(s) who reported of the right to file a complaint or charge externally as outlined in the next section.

### **Legal Protections and External Remedies**

Sexual harassment is not only prohibited by Dutchess County-Poughkeepsie Land Bank, but it is also prohibited by state, federal, and, where applicable, local law.

The internal process outlined in the policy above is one way for employees to report sexual harassment. Employees and covered individuals may also choose to pursue legal remedies with the following

governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may also seek the legal advice of an attorney.

### **New York State Division of Human Rights:**

The New York State Human Rights Law (HRL), N.Y. Executive Law, art. 15, § 290 *et seq.*, applies to all employers in New York State and protects employees and covered individuals, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the New York State Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints of sexual harassment filed with DHR may be submitted any time **within three years** of the harassment. If an individual does not file a complaint with DHR, they can bring a lawsuit directly in state court under the Human Rights Law, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to Dutchess County-Poughkeepsie Land Bank does not extend your time to file with DHR or in court. The three years are counted from the date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases receive a public hearing before an administrative law judge. If sexual harassment is found at the hearing, DHR has the power to award relief. Relief varies but it may include requiring your employer to take action to stop the harassment, or repair the damage caused by the harassment, including paying of monetary damages, punitive damages, attorney's fees, and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: [www.dhr.ny.gov](http://www.dhr.ny.gov).

Go to [dhr.ny.gov/complaint](http://dhr.ny.gov/complaint) for more information about filing a complaint with DHR. The website has a digital complaint process that can be completed on your computer or mobile device from start to finish. The website has a complaint form that can be downloaded, filled out, and mailed to DHR as well as a form that can be submitted online. The website also contains contact information for DHR's regional offices across New York State.

Call the DHR sexual harassment hotline at **1(800) HARASS3** for more information about filing a sexual harassment complaint. This hotline can also provide you with a referral to a volunteer attorney experienced in sexual harassment matters who can provide you with limited free assistance and counsel over the phone.

### **The United States Equal Employment Opportunity Commission:**

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act, 42 U.S.C. § 2000e *et seq.*

An individual can file a complaint with the EEOC anytime within 300 days from the most recent incident of harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred. If the EEOC determines that the law may have been violated, the EEOC will try to reach a voluntary settlement with the employer. If the EEOC cannot reach a settlement, the EEOC (or the Department of Justice in certain cases) will decide whether to file a lawsuit. The EEOC will issue a Notice of Right to Sue permitting workers to file a lawsuit in federal court if the EEOC closes the charge, is unable to determine if federal employment discrimination laws may have been violated, or believes that unlawful discrimination occurred by does not file a lawsuit.

Individuals may obtain relief in mediation, settlement or conciliation. In addition, federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at [www.eeoc.gov](http://www.eeoc.gov) or via email at [info@eeoc.gov](mailto:info@eeoc.gov).

If an individual filed an administrative complaint with the New York State Division of Human Rights, DHR will automatically file the complaint with the EEOC to preserve the right to proceed in federal court.

### **Local Protections**

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment or discrimination with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York; call 311 or (212) 306-7450; or visit [www.nyc.gov/html/cchr/html/home/home.shtml](http://www.nyc.gov/html/cchr/html/home/home.shtml).

### **Contact the Local Police Department**

If the harassment involves unwanted physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime. Those wishing to pursue criminal charges are encouraged to contact their local police department.

## **Conclusion**

The policy outlined above is aimed at providing employees at Dutchess County-Poughkeepsie Land Bank and covered individuals an understanding of their right to a discrimination and harassment free workplace. All employees should feel safe at work. Though the focus of this policy is on sexual harassment and gender discrimination, the New York State Human Rights law protects against discrimination in several protected classes including sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or domestic violence survivor status. The prevention policies outlined above should be considered applicable to all protected classes.



### Overview

My research continues. I've been focusing on land banks in the area and the organizations we are contacting for community input. We continue our Community Outreach efforts by attending non profit events and in person meetings.

### Accomplishments

Accomplishments this month include:

- Audit
- Community Outreach 1 Input session at Beulah Baptist 1 Tabling event- Chamber after hours
- [Survey](#) completed by 19 people. [Results](#)

### Pending

- Set Town Hall Date for Christ Church
- Community Outreach
- 990 Exemption
- LBI Claim for January/ February (Need bank statement)

### Looking Ahead

I look forward to continuing our community outreach efforts to get input on policy criteria and the needs of the community. We plan to host 1 more town hall type events in Poughkeepsie to get more community input. I am watching the NY HCR website for any updates on additional LBI Phase II Project funding for 2024.

### NY State Land Bank Association Meeting Update

Meetings were held 1/25/24 and 2/22/24

Discussions included:

1/25/24:

NYLBA Officer's elections

2/24/24:

- LBI Phase II Funding- only 7.5 Million of the 38 Million awarded has been disbursed may be reason there is no new funding available
- NYLBA 2024 Budget & Dues reminder
  - DCPLB paid \$1500
- 2024 Conference Planning
  - Will be held in the Binghamton area June 10-12
  - NYCOM will be the 1st 2 days and Land Bank specific will be the 12th
- [Glossary](#) of land bank terminology was developed
- [2024 Legislative Agenda materials](#) were distributed
- Tyler case: In Governor's legislation vacant and abandoned properties are excluded from excess proceeds provision
- Rural Land Bank Committee – beginning to think of ways their land banks can assist with homelessness
- Syracuse Land bank: City of Syracuse is going ahead with a sale. The Land bank will act as their agent and deal with any excess proceeds claims. The city will reimburse them any funds that are paid out.