



Agreed-Upon Procedures Report in
Connection With Investment Guidelines

December 31, 2023



Independent Accountant’s Report on Applying Agreed-Upon Procedures

Board of Directors
Oneida-Herkimer Solid Waste
Management Authority
Utica, New York

We have performed the procedures enumerated below related to Oneida-Herkimer Solid Waste Management Authority’s (Authority) compliance with Section 2925(3)(f) of the New York State Public Authorities Law (the specified requirements) during the period January 1, 2023 to December 31, 2023. The Authority’s management is responsible for its compliance with those requirements.

The Authority’s management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the entity complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

Procedure Agreed Upon	Description of Findings
Adoption of an Investment Policy	
Obtain a copy of the Authority’s approved investment guidelines in effect for the year ended December 31, 2023.	No exception noted.
Policy Complies with Related Laws	
Obtain a copy of Section 2925 of the New York State Public Authorities Law. Identify the components of investment guidelines required by the Law.	No exception noted.
Assess the Authority’s approved investment guidelines for compliance with the required components of Section 2925 of the New York State Public Authorities Law.	No exception noted.
Authority Complied with Guidelines	
Select five monthly statements for the various investment accounts maintained by the Authority and verify that items held within the accounts were allowable investments under the Authority’s investment guidelines.	No exception noted.
Select five monthly statements for all accounts maintained by the Authority, other than those maintained in trust for the Authority by the bond trustee and verify that balances were fully collateralized.	No exception noted.

Procedure Agreed Upon	Description of Findings
Authority Complied with Guidelines - Continued	
Obtain a copy of the annual investment report to the Authority Board of Directors; Chief Executive Officers, and Chief Financial Officers of Oneida and Herkimer Counties; the New York State Department of Audit and Control, New York State Authority Budget Office; and made available to the public and review the annual report for the required elements of the Authority's investment guidelines.	No exception noted.

We were engaged by the Authority's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management and the Board of Directors, and is not intended to be, and should not be, used by anyone other than the specified parties.

BST+Co.CPAs, LLP

Latham, New York
March 1, 2024

