

STATE OF NEW YORK

7945--A

2019-2020 Regular Sessions

IN ASSEMBLY

May 29, 2019

Introduced by M. of A. MAGNARELLI -- (at request of the Department of Transportation) -- read once and referred to the Committee on Transportation -- reported and referred to the Committee on Rules -- Rules Committee discharged, bill amended, ordered reprinted as amended and recommitted to the Committee on Rules

AN ACT to amend the transportation law, in relation to the state single audit program

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The opening paragraph of subdivision 1 and subdivision 6 of
2 section 21 of the transportation law, the opening paragraph of subdivi-
3 sion 1 as added by chapter 279 of the laws of 1998, and subdivision 6 as
4 amended by chapter 100 of the laws of 1999, are amended to read as
5 follows:

6 Municipalities and public authorities that are required in any fiscal
7 year to have a federal single audit performed under paragraph (a) of
8 part 200.501 of title 2 of the code of federal regulations as amended
9 from time to time, and that expend in excess of [~~one hundred thousand~~
10 ~~dollars~~] the dollar amount provided in 2 CFR 200.501(a) as amended from
11 time to time in any fiscal year from funds provided through state trans-
12 portation programs, projects, grants, contracts or agreements adminis-
13 tered by the department, [~~and that are required to have a federal single~~
14 ~~audit performed under the federal Single Audit Act of 1984, as amended,~~]
15 shall prepare a "schedule of state transportation assistance expended"
16 and cause such schedule to be audited by an independent certified public
17 accountant for each period corresponding to the federal single audit.
18 The audit shall conform with government auditing standards and shall
19 include a professional audit opinion on:

20 6. The commissioner shall annually report to the governor, the tempo-
21 rary president of the senate and the speaker of the assembly on the
22 benefits and costs of the implementation of this section by the
23 [~~fifteenth~~] thirty-first of October, beginning in the year two thousand
24 [~~two~~] nineteen.

25 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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