

STATE OF NEW YORK

10243

IN ASSEMBLY

February 12, 2026

Introduced by M. of A. PAULIN -- read once and referred to the Committee on Health

AN ACT to amend the social services law, in relation to adult care facility financial statements

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

1 Section 1. The closing paragraph of paragraph (a) of subdivision 4 of
2 section 461-e of the social services law, as amended by chapter 733 of
3 the laws of 1994, is amended to read as follows:

4 Such statement shall be accompanied by [~~an opinion~~] a review performed
5 in accordance with a statement on standards for accounting and review
6 services, signed by an independent licensed accountant that such finan-
7 cial statement represents the financial operations and position of the
8 facility, except such [~~opinion~~] review shall not be required for facili-
9 ties with a capacity of nine or less. Nothing in this paragraph shall
10 prevent the department from requiring an opinion, signed by an independ-
11 ent licensed accountant that such financial statement represents the
12 financial operations and position of the facility, when it determines
13 that such opinion is required and necessary.

14 § 2. This act shall take effect immediately.

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

LBD14657-02-6