STATE OF NEW YORK

3067

2025-2026 Regular Sessions

IN ASSEMBLY

January 23, 2025

Introduced by M. of A. SOLAGES -- read once and referred to the Committee on Local Governments

AN ACT to amend the county law, in relation to authorizing the county comptroller to audit the financial records of such county's respective industrial development agency

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

Section 1. Subdivision 1 of section 577 of the county law, as amended by chapter 474 of the laws of 1988, is amended to read as follows:

1. The county comptroller shall: (a) have general superintendence over the fiscal affairs of the county; (b) audit all claims, accounts and demands that are lawful county charges with the same effect as if audited and directed to be paid by the board of supervisors; (c) keep books and records at the expense of the county showing all appropriations, funds and expenditures together with the name of the claimant and the amounts and nature thereof; (d) keep and preserve all claims, accounts and demands, number them consecutively and endorse thereon their allowance or disallowance in whole or in part; (e) keep a separate account with each county officer or department and special funds; (f) keep and preserve all contracts for the furnishing of heat, light, telephone, supplies or other services; (g) keep a record of all bonded indebtedness and other loans and conduct the sale of all bonds pursuant to the provisions of the local finance law; (h) procure bank statements from depositaries of county funds at least once a month and reconcile them with [~~his~~] **their** books and that of the county treasurer; (i) subject to the provisions of the civil service law, certify the correctness of payrolls for the payment of salaries of officers and employees paid from county funds and deliver a certified transcript to the county treasurer as authorization for payment; provided that if the board of supervisors enters into a contract pursuant to subdivision six of section five hundred fifty of this chapter such certified transcript shall be deliv-

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

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ered to the appropriate bank or trust company; (j) at least once a year review all books and records, vouchers and other papers pertaining to the money, funds and property of the county and render a report thereon to the board of supervisors as to whether proper books and records have been kept and all moneys and property of the county accounted for; (k) cause to be printed within thirty days after the close of the fiscal year for distribution to the board of supervisors, county officers and the public, a verified statement in summary form showing the receipts of money from all sources, the expenditures and balances by funds, and bonded indebtedness together with the terms of payment and the balance unpaid and such other information as may be deemed proper or directed by the board of supervisors; (l) in [~~the~~] **each** county [~~of Nassau~~], examine and audit on [~~his~~] **their** own motion or when directed to do so by resolution of the board of supervisors all accounts, contracts, books and records of the [~~Nassau county~~] **municipal** industrial development agency **in their respective county** as established by [~~section nine hundred twenty-two~~] **article eighteen-A** of the general municipal law, and all bank statements from depositaries of such agency funds; (m) perform such additional and related duties as may be prescribed by law or directed by the board of supervisors.

§ 2. This act shall take effect immediately.