

5716

2009-2010 Regular Sessions

I N A S S E M B L Y

February 19, 2009

Introduced by M. of A. BRENNAN, DINOWITZ, ROSENTHAL, CLARK, ESPAILLAT --
Multi-Sponsored by -- M. of A. CHRISTENSEN, JACOBS, LANCMAN, LAVINE,
MARKEY, MILLMAN, PHEFFER, REILLY -- read once and referred to the
Committee on Cities

AN ACT to amend the New York city charter, in relation to the audit
powers and duties of the New York city comptroller

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Subdivision c of section 93 of the New York city charter,
2 as added by a vote of the people of the city of New York at the general
3 election held in November of 1989, is amended to read as follows:
4 c. 1. The comptroller shall have power to audit all agencies, as
5 defined in subdivision two of section eleven hundred fifty, and all
6 agencies, the majority of whose members are appointed by city officials.
7 The comptroller shall be entitled to obtain access to agency records
8 required by law to be kept confidential, other than records which are
9 protected by the privileges for attorney-client communications, attorney
10 work products, or material prepared for litigation, upon a represen-
11 tation by the comptroller that necessary and appropriate steps will be
12 taken to protect the confidentiality of such records. The comptroller
13 shall establish a regular auditing cycle to ensure that one or more of
14 the programs or activities of each city agency, or one or more aspects
15 of each agency's operations, is audited at least once every four years.
16 The audits conducted by the comptroller shall comply with generally
17 accepted government auditing standards. In accordance with such stand-
18 ards, and before any draft or final audit or audit report, or portion
19 thereof, may be made public, the comptroller shall send a copy of the
20 draft audit or audit report to the head of the audited agency and
21 provide the agency, in writing, with a reasonable deadline for its
22 review and response. The comptroller shall include copies of any such
23 agency response in any draft or final audit or audit report, or portion

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

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1 thereof, which is made public. The comptroller shall send copies of all
2 final audits and audit reports to the council, the mayor, and the audit
3 committee. IF THE FINAL REPORT MAKES RECOMMENDATIONS FOR CORRECTIVE
4 ACTION, THE HEAD OF THE ENTITY AUDITED SHALL REPORT WITHIN NINETY DAYS
5 AFTER RECEIPT THEREOF TO THE COUNCIL, THE MAYOR AND THE AUDIT COMMITTEE
6 WHAT STEPS WERE TAKEN TO IMPLEMENT SUCH RECOMMENDATIONS, AND, WHERE
7 RECOMMENDATIONS WERE NOT IMPLEMENTED, THE REASON THEREFOR, INCLUDING
8 WHETHER ALTERNATE ACTIONS HAVE BEEN TAKEN THAT ESSENTIALLY MEET THE
9 AUDITOR'S INTENT OR CIRCUMSTANCES HAVE CHANGED AND THE RECOMMENDATIONS
10 ARE NO LONGER VALID. SUCH REPORTS BY THE AGENCY AUDITED SHALL CONTINUE
11 TO BE MADE AS PROVIDED IN THIS SECTION EVERY NINETY DAYS UNTIL ALL
12 RECOMMENDATIONS TO WHICH THE AUDITED AGENCY CONCURS ARE FULLY IMPLE-
13 MENTED OR UNTIL CIRCUMSTANCES HAVE CHANGED AND THE RECOMMENDATIONS ARE
14 NO LONGER APPLICABLE.

15 2. THE COMPTROLLER MAY CONDUCT FOLLOW-UP REVIEWS TO EXAMINE THE IMPLE-
16 MENTATION STATUS OF RECOMMENDATIONS OF PREVIOUSLY CONDUCTED AUDITS OF
17 ANY AGENCY. WHEN CONDUCTING A FOLLOW-UP REVIEW, THE COMPTROLLER SHALL
18 DETERMINE WHETHER SUCH RECOMMENDATIONS WERE FULLY IMPLEMENTED, PARTIALLY
19 IMPLEMENTED, NOT IMPLEMENTED AT ALL OR WERE NO LONGER APPLICABLE. THE
20 COMPTROLLER SHALL THEREAFTER SUBMIT THE FOLLOW-UP REVIEW TO THE AGENCY
21 AUDITED. IF THE FOLLOW-UP REVIEW INCLUDES UNIMPLEMENTED RECOMMENDATIONS
22 FOR CORRECTIVE ACTION AND THE AGENCY CONCURS WITH SUCH RECOMMENDATIONS,
23 THE HEAD OF THE AUDITED AGENCY SHALL, WITHIN NINETY DAYS AFTER RECEIVING
24 THE FOLLOW-UP REVIEW, REPORT TO THE COMPTROLLER, THE COUNCIL, THE MAYOR
25 AND THE AUDIT COMMITTEE WHAT STEPS WERE TAKEN TO IMPLEMENT THE RECOMMEN-
26 DATIONS AND WHERE THE RECOMMENDATIONS WERE NOT IMPLEMENTED, THE REASON
27 THEREFOR, INCLUDING WHETHER ALTERNATE ACTIONS HAVE BEEN TAKEN THAT
28 ESSENTIALLY MEET THE AUDITORS' INTENT OR CIRCUMSTANCES HAVE CHANGED AND
29 THE RECOMMENDATIONS ARE NO LONGER VALID. SUCH REPORTS BY THE AGENCY
30 AUDITED SHALL CONTINUE TO BE MADE AS PROVIDED IN THIS SECTION EVERY
31 NINETY DAYS UNTIL ALL RECOMMENDATIONS ARE FULLY IMPLEMENTED OR UNTIL
32 CIRCUMSTANCES HAVE CHANGED AND THE RECOMMENDATIONS ARE NO LONGER APPLI-
33 CABLE.

34 S 2. This act shall take effect on the ninetieth day after it shall
35 have become a law.