STATE OF NEW YORK

6169

2019-2020 Regular Sessions

IN SENATE

May 21, 2019

Introduced by Sen. KENNEDY -- (at request of the Department of Transportation) -- read twice and ordered printed, and when printed to be committed to the Committee on Transportation

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:

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

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

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

§ 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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