

# 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:

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) A-twenty-two: as  
11 amended from time to time in any fiscal year from funds provided through  
12 state transportation programs, projects, grants, contracts or agreements  
13 administered by the department, [~~and that are required to have a federal~~  
14 ~~single audit performed under the federal Single Audit Act of 1984, as~~  
15 ~~amended,~~] shall prepare a "schedule of state transportation assistance  
16 expended" and cause such schedule to be audited by an independent certi-  
17 fied public accountant for each period corresponding to the federal  
18 single audit. The audit shall conform with government auditing standards  
19 and shall 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.

LBD09314-01-9