STATE OF NEW YORK

5641

2021-2022 Regular Sessions

IN ASSEMBLY

February 22, 2021

Introduced by M. of A. FITZPATRICK, J. M. GIGLIO, SALKA, TAGUE -- Multi-Sponsored by -- M. of A. MANKTELOW -- read once and referred to the Committee on Education

AN ACT to amend the education law, in relation to mandating the trustees of common school districts and the board of education of every union free school district to establish a code of ethics to be applied to the prohibition of the use of school resources for personal gain

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

Section 1. Section 1604 of the education law is amended by adding a new subdivision 45 to read as follows:

45. On or before July thirty-first, two thousand twenty-two, and annually thereafter, the governing body of each school district and each board of cooperative educational services shall review and approve a code of ethics that shall include standards for officers and employees prohibiting the use of property or resources of the district or board for personal gain. A copy of such code shall be filed with the office of the state comptroller and the department within thirty days of its annual approval pursuant to this subdivision, and any subsequent amendments to such code shall be so filed within thirty days of adoption of such amendment.

§ 2. Section 1709 of the education law is amended by adding a new subdivision 36 to read as follows:

36. On or before July thirty-first, two thousand twenty-two, and annually thereafter, the governing body of each school district and each board of cooperative educational services shall review and approve a code of ethics that shall include standards for officers and employees prohibiting the use of property or resources of the district or board for personal gain. A copy of such code shall be filed with the office of the state comptroller and the department within thirty days of its annual approval pursuant to this subdivision, and any subsequent amend-

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

LBD08124-01-1

ments to such code shall be so filed within thirty days of adoption of such amendment.

§ 3. Paragraph a of subdivision 1 of section 2102-a of the education law, as amended by chapter 388 of the laws of 2010, is amended to read as follows:

a. Every trustee or voting member of a board of education of a school district or a board of cooperative educational services, elected or appointed for a term beginning on or after July first, two thousand five, shall, within the first year of his or her term, complete a minimum of six hours of training on the financial oversight, accountability and fiduciary responsibilities of a school board member. **Such training shall also include examination of the school district's code of ethics as established in subdivision forty-five of section sixteen hundred four of this title.**

§ 4. Paragraph (a) of subdivision 3 of section 2116-a of the education law, as amended by section 4 of part A-1 of chapter 58 of the laws of 2006, is amended to read as follows:

(a) The school authorities of each school district, except those employing fewer than eight teachers, but including the city school districts of the cities of Buffalo and Rochester, shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. The report of such annual audit shall be presented to the trustees or board of education by such accountant. The board of education of the city school district of the city of New York, districts of such city shall obtain an annual audit by the comptroller of the city of New York, or by an independent certified public accountant or an independent public accountant. Such city school district audit shall include, but not be limited to, transactions processed at the level of the central administrative office, the district, and the individual school. **Such audit shall also include examination of all transactions to ensure compliance with the school district's code of ethics as established in subdivision forty-five of section sixteen hundred four of this title.** The community districts of such city school district shall obtain an annual audit by the bureau of audit of the board of education of the city school district of the city of New York or by an independent certified public accountant or an independent public accountant. A copy of the audit report in form prescribed by the commissioner and certified by the accountant, or, in the city school district of the city of New York or the community districts therein, by the accountant, or the comptroller or bureau of audit, as the case may be, shall be furnished to the commissioner on or before October fifteenth following the end of the fiscal year audited, except that such report shall be furnished to the commissioner on or before January first following the end of the fiscal year audited for the city school districts of the cities of Buffalo, Rochester, Syracuse, Yonkers, and New York and for the community school districts of the city of New York.

§ 5. This act shall take effect on the first of July next succeeding the date on which it shall have become a law and shall apply to the following school year. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.