# STATE OF NEW YORK

10243

# IN ASSEMBLY

February 12, 2026

Introduced by M. of A. PAULIN -- read once and referred to the Committee on Health

AN ACT to amend the social services law, in relation to adult care facility financial statements

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

Section 1. The closing paragraph of paragraph (a) of subdivision 4 of section 461-e of the social services law, as amended by chapter 733 of the laws of 1994, is amended to read as follows:

Such statement shall be accompanied by [~~an opinion~~] **a review performed in accordance with a statement on standards for accounting and review services,** signed by an independent licensed accountant that such financial statement represents the financial operations and position of the facility, except such [~~opinion~~] **review** shall not be required for facilities with a capacity of nine or less. **Nothing in this paragraph shall prevent the department from requiring an opinion, signed by an independent licensed accountant that such financial statement represents the financial operations and position of the facility, when it determines that such opinion is required and necessary.**

§ 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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