

# STATE OF NEW YORK

2256

2025-2026 Regular Sessions

## IN SENATE

January 16, 2025

Introduced by Sen. COMRIE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the county law, in relation to authorizing the county comptroller to audit the financial records of such county's respective industrial development agency

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

1 Section 1. Subdivision 1 of section 577 of the county law, as amended  
2 by chapter 474 of the laws of 1988, is amended to read as follows:  
3 1. The county comptroller shall: (a) have general superintendence over  
4 the fiscal affairs of the county; (b) audit all claims, accounts and  
5 demands that are lawful county charges with the same effect as if audit-  
6 ed and directed to be paid by the board of supervisors; (c) keep books  
7 and records at the expense of the county showing all appropriations,  
8 funds and expenditures together with the name of the claimant and the  
9 amounts and nature thereof; (d) keep and preserve all claims, accounts  
10 and demands, number them consecutively and endorse thereon their allow-  
11 ance or disallowance in whole or in part; (e) keep a separate account  
12 with each county officer or department and special funds; (f) keep and  
13 preserve all contracts for the furnishing of heat, light, telephone,  
14 supplies or other services; (g) keep a record of all bonded indebtedness  
15 and other loans and conduct the sale of all bonds pursuant to the  
16 provisions of the local finance law; (h) procure bank statements from  
17 depositaries of county funds at least once a month and reconcile them  
18 with [~~his~~] their books and that of the county treasurer; (i) subject to  
19 the provisions of the civil service law, certify the correctness of  
20 payrolls for the payment of salaries of officers and employees paid from  
21 county funds and deliver a certified transcript to the county treasurer  
22 as authorization for payment; provided that if the board of supervisors  
23 enters into a contract pursuant to subdivision six of section five  
24 hundred fifty of this chapter such certified transcript shall be deliv-

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

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1 ered to the appropriate bank or trust company; (j) at least once a year  
2 review all books and records, vouchers and other papers pertaining to  
3 the money, funds and property of the county and render a report thereon  
4 to the board of supervisors as to whether proper books and records have  
5 been kept and all moneys and property of the county accounted for; (k)  
6 cause to be printed within thirty days after the close of the fiscal  
7 year for distribution to the board of supervisors, county officers and  
8 the public, a verified statement in summary form showing the receipts of  
9 money from all sources, the expenditures and balances by funds, and  
10 bonded indebtedness together with the terms of payment and the balance  
11 unpaid and such other information as may be deemed proper or directed by  
12 the board of supervisors; (l) in [~~the~~ each county [~~of Nassau~~], examine  
13 and audit on [~~his~~ their own motion or when directed to do so by resol-  
14 ution of the board of supervisors all accounts, contracts, books and  
15 records of the [~~Nassau county~~ municipal industrial development agency  
16 in their respective county as established by [~~section nine hundred twen-~~  
17 ~~ty-two~~ article eighteen-A of the general municipal law, and all bank  
18 statements from depositaries of such agency funds; (m) perform such  
19 additional and related duties as may be prescribed by law or directed by  
20 the board of supervisors.

21 § 2. This act shall take effect immediately.