STATE OF NEW YORK

6100

2025-2026 Regular Sessions

IN SENATE

March 5, 2025

Introduced by Sen. PARKER -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT in relation to directing the state comptroller to conduct an audit of monies allocated pursuant to the federal CARES Act and to publish the results of such audit; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. 1. The state comptroller shall conduct an audit of any monies allocated to the state by the United States department of treasury pursuant to the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (P.L. 116-136). The state comptroller shall review all expenditures proposed and approved within the state pursuant to the CARES Act. Such review shall include, but not be limited to, an examination of:

(a) Which local governments received direct aid pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, how much direct aid was received, and how such aid was spent within such local governments;

(b) Which state agencies received funding pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, how much funding was received, and how such funding was spent within such state agencies;

(c) Which school districts received funding pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, how much funding was received, and how such funding was spent within such school districts;

(d) Which small businesses received funding pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, how much funding was received, and how such funding was spent by such businesses;

(e) Which large corporations within the state or with locations within the state received funding pursuant to the Coronavirus Aid, Relief, and

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

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Economic Security (CARES) Act of 2020, how much funding was received, and how such funding was spent by such corporations or by such location of such corporations within the state;

(f) Which hospitals, including both private and public hospitals, received funding pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, how much funding was received, and how such funding was spent by such hospitals; and

(g) Any other funding received by any entity within the state pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, how much funding was received, and how such funding was spent by any such entity.

2. The comptroller may request proposals from independent auditors for the purpose of fulfilling the provisions of this section. The requests for proposals shall include a reference to the requirements for audits conducted pursuant to this act. Any independent auditor selected by the comptroller shall be selected in accordance with a competitive procedure including an evaluation, based on quality and price factors, of those proposals received in response to such requests for proposals.

3. Within one year of the effective date of this act, the comptroller shall publish the results of the audit required under subdivision one of this section publicly on the comptroller's website, along with a brief description of the results thereof, and shall submit a copy to the governor, the temporary president of the senate, the speaker of the assembly, the chairs and ranking minority members of the senate finance committee and the assembly ways and means committee.

§ 2. This act shall take effect immediately and shall expire and be deemed repealed January 15, 2027.