

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:

- 1 Section 1. 1. The state comptroller shall conduct an audit of any
2 monies allocated to the state by the United States department of treas-
3 ury pursuant to the federal Coronavirus Aid, Relief, and Economic Secu-
4 rity (CARES) Act of 2020 (P.L. 116-136). The state comptroller shall
5 review all expenditures proposed and approved within the state pursuant
6 to the CARES Act. Such review shall include, but not be limited to, an
7 examination of:
- 8 (a) Which local governments received direct aid pursuant to the Coro-
9 navirus Aid, Relief, and Economic Security (CARES) Act of 2020, how much
10 direct aid was received, and how such aid was spent within such local
11 governments;
- 12 (b) Which state agencies received funding pursuant to the Coronavirus
13 Aid, Relief, and Economic Security (CARES) Act of 2020, how much funding
14 was received, and how such funding was spent within such state agencies;
- 15 (c) Which school districts received funding pursuant to the Coronavi-
16 rus Aid, Relief, and Economic Security (CARES) Act of 2020, how much
17 funding was received, and how such funding was spent within such school
18 districts;
- 19 (d) Which small businesses received funding pursuant to the Coronavi-
20 rus Aid, Relief, and Economic Security (CARES) Act of 2020, how much
21 funding was received, and how such funding was spent by such businesses;
- 22 (e) Which large corporations within the state or with locations within
23 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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1 Economic Security (CARES) Act of 2020, how much funding was received,
2 and how such funding was spent by such corporations or by such location
3 of such corporations within the state;

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

8 (g) Any other funding received by any entity within the state pursuant
9 to the Coronavirus Aid, Relief, and Economic Security (CARES) Act of
10 2020, how much funding was received, and how such funding was spent by
11 any such entity.

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

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

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