

# STATE OF NEW YORK

5949

2025-2026 Regular Sessions

## IN ASSEMBLY

February 25, 2025

Introduced by M. of A. FITZPATRICK, GIGLIO, 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 Assem-  
bly, do enact as follows:

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

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

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

15 36. On or before July thirty-first, two thousand twenty-six, and annu-  
16 ally thereafter, the governing body of each school district and each  
17 board of cooperative educational services shall review and approve a  
18 code of ethics that shall include standards for officers and employees  
19 prohibiting the use of property or resources of the district or board  
20 for personal gain. A copy of such code shall be filed with the office  
21 of the state comptroller and the department within thirty days of its  
22 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.

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

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

6 a. Every trustee or voting member of a board of education of a school  
7 district or a board of cooperative educational services, elected or  
8 appointed for a term beginning on or after July first, two thousand  
9 five, shall, within the first year of [~~his or her~~] their term, complete  
10 a minimum of six hours of training on the financial oversight, account-  
11 ability and fiduciary responsibilities of a school board member. Such  
12 training shall also include examination of the school district's code of  
13 ethics as established in subdivision forty-five of section sixteen  
14 hundred four of this title.

15 § 4. Paragraph (a) of subdivision 3 of section 2116-a of the education  
16 law, as amended by section 4 of part A-1 of chapter 58 of the laws of  
17 2006, is amended to read as follows:

18 (a) The school authorities of each school district, except those  
19 employing fewer than eight teachers, but including the city school  
20 districts of the cities of Buffalo and Rochester, shall obtain an annual  
21 audit of its records by an independent certified public accountant or an  
22 independent public accountant. The report of such annual audit shall be  
23 presented to the trustees or board of education by such accountant. The  
24 board of education of the city school district of the city of New York,  
25 districts of such city shall obtain an annual audit by the comptroller  
26 of the city of New York, or by an independent certified public account-  
27 ant or an independent public accountant. Such city school district audit  
28 shall include, but not be limited to, transactions processed at the  
29 level of the central administrative office, the district, and the indi-  
30 vidual school. Such audit shall also include examination of all trans-  
31 actions to ensure compliance with the school district's code of ethics  
32 as established in subdivision forty-five of section sixteen hundred four  
33 of this title. The community districts of such city school district  
34 shall obtain an annual audit by the bureau of audit of the board of  
35 education of the city school district of the city of New York or by an  
36 independent certified public accountant or an independent public  
37 accountant. A copy of the audit report in form prescribed by the commis-  
38 sioner and certified by the accountant, or, in the city school district  
39 of the city of New York or the community districts therein, by the  
40 accountant, or the comptroller or bureau of audit, as the case may be,  
41 shall be furnished to the commissioner on or before October fifteenth  
42 following the end of the fiscal year audited, except that such report  
43 shall be furnished to the commissioner on or before January first  
44 following the end of the fiscal year audited for the city school  
45 districts of the cities of Buffalo, Rochester, Syracuse, Yonkers, and  
46 New York and for the community school districts of the city of New York.

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