§ 34. Powers and duties of examiners. 1. The comptroller and each examiner of municipal affairs shall have power to examine into the financial affairs of every such municipal corporation, industrial development agency, district, agency, activity, any fire company as defined in section two hundred four-a of this chapter, and any other organization, except a statewide association of local governments or local government officials, that is controlled by one or more of any such municipal corporations, industrial development agencies, districts or agencies. An organization shall be deemed under the control of one or more municipal corporations, industrial development agencies, districts or agencies when one or more individuals who serve as officers or employees of any such municipal corporation, industrial development agency, district or agency: (a) select either a majority of the organization's highest policy-making body or the organization's chief executive officer; (b) constitute a majority of the voting strength that selects either a majority of the organization's highest policy-making body or the organization's chief executive officer; or (c) serve as: (i) a majority of the organization's highest policy-making body; (ii) in his or her official capacity, the organization's chief executive officer; or (iii) in his or her official capacity, a partner in the organization. An organization under the control of one or more municipal corporations, industrial development agencies, districts or agencies shall also include any other organization that is controlled by such organization.

2. In connection with any examination authorized by subdivision one of this section, the comptroller and each examiner of municipal affairs shall have power to administer an oath to any person whose testimony may be required, and to compel the appearance and attendance of such person for the purpose of any such examination and investigation, and the production of books and papers. In the case of a municipal corporation, industrial development agency, or school district, no such person shall be compelled to appear or be examined elsewhere than within such municipal corporation, industrial development agency, or school district. In the case of any district other than a school district, no such person may be compelled to appear or be examined elsewhere than within the town or one of the towns in which such district or portion thereof is located. In the case of an urban renewal agency, no such

person shall be compelled to appear or be examined outside the municipal corporation wherein such agency is established. In the case of a fire company, no such person shall be compelled to appear or be examined outside the area served by the company. In the case of an activity, no such person shall be compelled to appear outside the area served by the activity. In the case of an organization under the control of one or more municipal corporations, industrial development agencies, districts or agencies, no such person shall be compelled to appear or to be examined outside the county in which the organization has its principal headquarters. Willful false swearing in such examination shall be perjury and shall be punishable as such.

3. For purposes of this section, the term "a majority of the organization's highest policy-making body" shall mean a majority of the whole number of positions comprising such body, provided, however, that if the documents establishing the organization's internal governance allow such body to act by a majority of a quorum, then such term shall mean a majority of the quorum.