§ 728. Enforcement of financial reporting and accounting duties. 1. Any officer, agent, or employee of any labor organization or employer organization, or any employer or labor relations consultant who wilfully fails or refuses to comply with any provision of sections seven hundred twenty-six or seven hundred twenty-seven of this article shall be guilty of a misdemeanor, punishable by imprisonment for not more than one year, or by a fine of not more than one thousand dollars, or by both.

2. Any officer, agent, or employee of a labor organization or employer organization, or any employer or labor relations consultant who knowingly causes any person to fail or refuse to comply with any provision of sections seven hundred twenty-six or seven hundred twenty-seven of this article shall be guilty of a misdemeanor, punishable by imprisonment for not more than one year, or by a fine of not more than one thousand dollars, or by both.

3. Any prosecution brought under subdivisions one and two of this section shall, in the case of a labor organization or an employer organization, be conducted in the county where such organization has a place of business and, in the case of an employer or labor relations consultant, in the county where such person resides or has a place of business; provided, however, that if such organization does not have a place of business within the state of New York or such person has neither a residence nor place of business within the state, the prosecution shall be conducted in the county of Albany.

4. If any officer, agent, or employee of a labor organization or employer organization, or any employer or labor relations consultant fails or refuses to comply with any provision of sections seven hundred twenty-six or seven hundred twenty-seven of this article, or causes any person to fail or refuse to comply with the provisions of these sections, the industrial commissioner may issue an order directing compliance. If the order is not complied with within ten days after issuance, there may be instituted in the name of the people of the state a proceeding to compel compliance with these sections.