

**LOCAL LAWS
OF
THE CITY OF NEW YORK
FOR THE YEAR 2024**

No. 80

Introduced by Council Members Restler and Hudson.

A LOCAL LAW

To amend the New York city charter, in relation to comptroller audits of community boards and public administrators

Be it enacted by the Council as follows:

Section 1. Subdivision c of section 93 of the New York city charter, as added by a vote of the electors on November 7, 1989, is amended to read as follows:

c. The comptroller shall have power to audit all agencies, as defined in subdivision two of section eleven hundred fifty, and all agencies, the majority of whose members are appointed by city officials. The comptroller shall be entitled to obtain access to agency records required by law to be kept confidential, other than records which are protected by the privileges for attorney-client communications, attorney work products, or material prepared for litigation, upon a representation by the comptroller that necessary and appropriate steps will be taken to protect the confidentiality of such records. The comptroller shall establish a regular auditing cycle to ensure that one or more of the programs or activities of each city agency, or one or more aspects of each agency's operations, is audited at least once every four years, *except that for purposes of such regular auditing cycle, the comptroller may treat all community boards as a single combined agency, and all public administrators' offices as a single combined agency, so that one or more of the programs or activities, or aspects of operations in each such combined agency is audited at least once every*

four years. The audits conducted by the comptroller shall comply with generally accepted government auditing standards. In accordance with such standards, and before any draft or final audit or audit report, or portion thereof, may be made public, the comptroller shall send a copy of the draft audit or audit report to the head of the audited agency and provide the agency, in writing, with a reasonable deadline for its review and response. *Where the comptroller treats multiple community boards or public administrators as a single combined agency as authorized by this subdivision, the comptroller shall send a copy of the draft audit or audit report to each community board or public administrator that is the subject of the audit and provide each such board or public administrator, in writing, with a reasonable deadline for its review and response.* The comptroller shall include copies of any [such] agency response in any draft or final audit or audit report, or portion thereof, which is made public. The comptroller shall send copies of all final audits and audit reports to the council, the mayor, and the audit committee.

§ 2. This local law takes effect 45 days after it becomes law.

THE CITY OF NEW YORK, OFFICE OF THE CITY CLERK, s.s.:

I hereby certify that the foregoing is a true copy of a local law of The City of New York, passed by the Council on June 20, 2024 and returned unsigned by the Mayor on July 22, 2024.

MICHAEL M. McSWEENEY, City Clerk, Clerk of the Council.

CERTIFICATION OF CORPORATION COUNSEL

I hereby certify that the form of the enclosed local law (Local Law No. 80 of 2024, Council Int. No. 951-A of 2024) to be filed with the Secretary of State contains the correct text of the local law passed by the New York City Council, presented to the Mayor, and neither approved nor disapproved within thirty days thereafter.

SPENCER FISHER, Acting Corporation Counsel.