

GENERAL MUNICIPAL LAW - SECTION 35

FILING OF REPORT OF EXAMINATION AND NOTICE THEREOF

1. A report of such examination shall be made and shall be filed in the office of the state comptroller and in the office of the clerk of the municipal corporation, industrial development agency, district, agency or activity, or with the secretary if there is no clerk. An additional copy thereof shall be filed with the chief fiscal officer, except that in the case of a school district, such additional copy shall be filed in the office of the chairman of the board of trustees, the president of the board of education or the sole trustee, as the case may be. When so filed, each such report and copy thereof shall be a public record open to inspection by any interested person.

2. (a) Within ten days after the filing of a report of examination performed by the office of the state comptroller, a report of an external audit performed by an independent public accountant or any management letter prepared in conjunction with such an external audit with the clerk of the municipal corporation, industrial development agency, district, agency or activity, or with the secretary if there is no clerk, he shall give public notice thereof in substantially the following form: " Notice is hereby given that the fiscal affairs of (name of municipal corporation, industrial development agency, district, agency or activity) for the period beginning on and ending on, have been examined by (the office of the state comptroller or an independent public accountant), and that the (report of examination performed by the office of the state comptroller or report of, or management letter prepared in conjunction with, the external audit by the independent public accountant) has been filed in my office where it is available as a public record for inspection by all interested persons. Pursuant to section thirty five of the general municipal law, the governing board of (name of municipal corporation, district, agency or activity) may, in its discretion, prepare a written response to the (report of examination performed by the office of the state comptroller or the report of external audit or management letter by independent public accountant) and file any such response in my office as a public record for inspection by all interested persons not later than (last date on which response may be filed)."

b) Except as otherwise provided for a common school district, the clerk or secretary if there is no clerk, shall cause such notice to be published at least once in the official newspaper, or if there be no official newspaper, in a newspaper having general circulation in the municipal corporation, industrial development agency, district or area served by the agency or activity. If there be no newspaper having general circulation, the clerk or the secretary if there is no clerk, shall post such notice conspicuously in ten public places in the municipal corporation, industrial development agency, district or area served. In a common school district which maintains a home school, the clerk shall post such notice on the front door of the schoolhouse. In a common school district which does not maintain a home

school, the clerk shall post such notice conspicuously in at least five public places in the district.

c) The clerk of every municipal corporation, industrial development agency, district, agency and activity or the secretary if there is no clerk, shall file in his office proof of the publication or posting of notices pursuant to this section. The proof so filed shall be in such form as may be prescribed by the State Comptroller.¹

d) In each school district subject to the jurisdiction of a district superintendent, under the provisions of Article forty-five of the Education Law, such district superintendent shall ascertain that the public notice required by this subdivision has been published or posted, as the case may be.

3. The clerk, or secretary if there is no clerk, shall present the report of examination to the governing body of the municipal corporation, industrial development agency, district, agency or activity for its consideration at the first meeting thereof held after the filing of the report with the clerk or secretary.

4. (a) The governing board or other board, officer or employee of the municipal corporation, industrial development agency, district, agency or activity receiving a report of an external audit performed by an independent public accountant or a management letter prepared in conjunction with such an audit shall file in the office of the clerk of the municipal corporation, industrial development agency, district, agency or activity, or with the secretary if there is no clerk, and shall furnish to the comptroller, a copy of the report or letter within ten days after receipt. If the report or letter is not received by the governing board, a copy shall be provided to the governing board within three days after receipt by any other board, officer or employee receiving the same.

b)(1) Not later than ninety days after presentation to the governing board of a report of examination performed by the office of the state comptroller, or receipt by the governing board of any report of an external audit performed by an independent public accountant or any management letter in conjunction with such an audit, the governing board may, in its discretion, provide to the comptroller, and file in the office of the clerk, or with the secretary if there is no clerk, of the municipal corporation, industrial development agency, district, agency or activity, a written response to the findings and recommendations, if any, in the report or letter. In the case of municipal corporations, industrial development agency, districts, agencies or activities subject to examination by the commissioner of education, any written response shall also be provided to such commissioner.

2) A written response prepared pursuant to subparagraph one of this paragraph shall be in such form as may be prescribed by the comptroller and shall include, with respect to each finding or recommendation, a statement of the corrective actions taken or proposed to be taken, or if corrective action is not taken or proposed, an explanation of the reasons therefor. Any such written response shall also include a statement on the status of corrective actions taken on findings or recommendations contained in any previous report of

¹ It is not required that a copy of proof of publication be filed with the Office of the State Comptroller.

examination, or report of an external audit, or any management letter prepared in conjunction therewith, by an independent public accountant for which a written response was required. All officers and employees of the municipal corporation, industrial development agency, district, agency or activity shall fully cooperate with the governing board in the preparation of the response by the governing board.

c. The provisions of this subdivision shall not apply to any city having a population of one million or more.

State of New York

Office of the State Comptroller

NOTICE

NOTICE IS HEREBY GIVEN THAT THE FISCAL AFFAIRS OF THE [] FOR THE PERIOD BEGINNING ON [] AND ENDING ON [] HAVE BEEN EXAMINED BY THE OFFICE OF THE STATE COMPTROLLER AND THAT THE REPORT OF EXAMINATION PREPARED BY THE OFFICE OF THE STATE COMPTROLLER HAS BEEN FILED IN MY OFFICE WHERE IT IS AVAILABLE AS A PUBLIC RECORD FOR INSPECTION BY ALL INTERESTED PERSONS. PURSUANT TO SECTION THIRTY-FIVE OF THE GENERAL MUNICIPAL LAW, THE GOVERNING BOARD OF THE [] MAY, IN ITS DISCRETION, PREPARE A WRITTEN RESPONSE TO THE REPORT OF EXAMINATION PREPARED BY THE OFFICE OF THE STATE COMPTROLLER AND FILE ANY SUCH RESPONSE IN MY OFFICE AS A PUBLIC RECORD FOR INSPECTION BY ALL INTERESTED PERSONS NOT LATER THAN (LAST DATE ON WHICH RESPONSE MAY BE FILED – 90 DAYS AFTER PRESENTATION OF REPORT TO GOVERNING BOARD).

(NAME) _____

(TITLE) _____

Note: General Municipal Law, §35 provides that this notice must be given within 10 days after the filing of the report of examination with the clerk or secretary.

If the board has made a decision to respond to the report prior to publication of this notice, the following sentence may be substituted for the last sentence of the above notice:

PURSUANT TO SECTION THIRTY-FIVE OF THE GENERAL MUNICIPAL LAW, THE GOVERNING BOARD OF THE [] HAS DETERMINED TO PREPARE A WRITTEN RESPONSE TO THE REPORT OF EXAMINATION PREPARED BY THE OFFICE OF THE STATE COMPTROLLER AND WILL FILE SUCH RESPONSE, WHEN COMPLETED, IN MY OFFICE AS A PUBLIC RECORD FOR INSPECTION BY ALL INTERESTED PERSONS NOT LATER THAN (LAST DATE ON WHICH RESPONSE MAY BE FILED - 90 DAYS AFTER PRESENTATION OF REPORT TO GOVERNING BOARD)

FILL IN BELOW (1) OR (2) - whichever applies:

CERTIFICATION OF CLERK OR SECRETARY
TO BE FILED WITH PROOF OF PUBLICATION

(1) I CERTIFY that the _____ is the official
(Name of Newspaper)

newspaper of

(Name of Municipal Corporation, Industrial Development Agency, District,
Agency or Activity)

Dated: _____ Signed: _____
(Clerk/Secretary)

.....

(2) I CERTIFY that the _____ has
(Name of Municipal Corporation, Industrial Development Agency,
District, Agency or Activity)

no official newspaper but that the

(Name of Newspaper)

is a newspaper having general circulation in such municipal corporation, district, or area
served by such industrial development agency, agency or activity.

Dated: _____ Signed: _____
(Clerk/Secretary)