ALBANY COUNTY

Department of Audit and Control

# Final Report

## Audit of Annual Financial Disclosures

May 2026

Susan Rizzo, Comptroller

Stephanie Slominski CIA CFE, Chief Auditor

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## Background

New York State General Municipal Law (GML) provides that political sub-divisions of the State with a population exceeding 50,000 must require elected officials and other key employees to complete annual financial disclosures related to potential conflicts of interest. Albany County has established local laws to facilitate this obligation and ensure that conflicts of interest are identified and managed. At the local level, Albany County Local Law established an Ethics Commission to perform this function. The duties of the Ethics Commission include reviewing the content of financial disclosures and performing follow-up steps when disclosures are incomplete, missing or contain potential violations.

In 2020, The New York State Comptroller (OSC), Division of Local Government and School Accountability performed an audit of Ethics Oversight and identified several deficiencies related to the aforementioned requirements (Appendix A). In 2024, the Department of Audit and Control (DAC) performed an audit of the Albany County Coroners' Office and identified several of the same deficiencies in the procedures designed to identify and manage conflicts of interest (Appendix B). No evidence was provided during that audit to confirm that the Ethics Commission performs a review of financial disclosures or addresses financial disclosures that are incomplete, missing or contain potential violations. At that time, the Ethics Commission agreed to initial and date each disclosure statement to provide a method to verify that a minimum review has been performed.

## Executive Summary

It should be noted, the audit process was met with reluctance to participate or provide materials by the Ethics Commission and the Administration. The Ethics Commission submitted a letter of disagreement over jurisdictional boundaries, however after some delays, DAC was provided with most of the requested materials. Additionally, DAC requested to meet with the Ethics Commission to gain a better understanding of the process from their perspective, but the invitation was declined (Appendix C).

This audit confirms that Albany County continues to lack adequate procedures for identifying and managing financial conflicts among officers and employees, although the Ethics Commission, by local law, has exclusive authority to oversee financial disclosures. Documents examined revealed that the Ethics Commission does not perform an adequate review of the required annual financial disclosure forms. The Ethics Commission provided no evidence they performed any of the required escalation procedures related to missing or incomplete forms. The forms are not collected in a time frame that would provide any value to the process. In January 2026 there were still uncollected forms that were due in May 2025. The process is structurally deficient, as confirmed by the Administration; the Ethics Commission is a group of five volunteers that meet a few times a year and they could not possibly perform a due diligence review of over 200 disclosure forms. In addition to the processing of financial disclosures, the Commission also handles ethics complaints that have been submitted by 3rd parties related to specific violations.

Additionally, DAC identified instances of ethically questionable behavior related to employees allegedly producing overlapping time records and additional outside employment. These are severe risk items that could have been prevented or detected with a proper review of the Annual Financial Disclosures and a process supported with appropriate resources. Two instances of questionable behavior related to three Albany County employees have been identified within Albany County. One has been turned over to law enforcement and appropriate external agencies for further review. The results of the reviews are still pending. Additionally, the

DAC requested a meeting with the Ethics Commission in June of 2025, however the Commission declined to participate and indicated the DAC could file an ethics violation compliant The DAC did not identify a specific violation to correspond with the Commissions instruction, rather the DAC contends that the complaint is about the ineffective process to carry out the function of identifying and managing potential conflicts.

The table below shows observations noted in the 2020 OSC Audit of Ethical Oversight and the current Audit of Annual Financial Disclosures detailed in this report.

<table>
<tr><th>Audit of Ethical Oversight 2020<br>NYS OSC</th><th>Audit of Financial Disclosures 2025<br>Albany County Department of Audit & Control</th></tr>
<tr><td>The key observations from the state audit included the failure of Albany County to:<br>• Develop ethics educational and training materials for officers and employees.<br>• Adequately administer the County's disclosure system that is intended to foster transparency and help identify conflicts of interest.<br>  o 25 Legislator, 404 officer and employee, and 159 other required filer annual statements of financial disclosure (disclosure statements) were not filed, filed late and/or had questions left blank.<br>• Review the lists of required filers for completeness and disclosure statements for potential conflicts of interest or completeness or submit an annual report to the County Executive and the Legislature summarizing its activities.</td><td>Based on the current audit results:<br>• Albany County does not require ethical education or training for officers and employees<br>• Albany County does not have adequate procedures to administer the County's disclosure system that is intended to foster transparency and help identify conflicts of interest. For calendar year 2025:<br>  o Approximately 20 individuals required to file annual disclosures did not submit a form<br>  o 63 Annual Filers (including 11 Elected Officials), submitted forms after the May 16th deadline ranging from 1 to 315 days late<br>• Multiple instances of potential conflicts were disclosed, however no action was taken to manage the potential conflicts<br>• Multiple instances of items required to be disclosed were omitted, however no action was taken to resolve the issue<br>• Only 3 of 5 members of the ethics commission completed a form, 2 of those were reviewed and signed by another member of the commission, one was not reviewed.</td></tr>
</table>

## Objectives

- Determine if recommendations from the OSC Audit have been implemented;
- Determine if review and escalation procedures are being performed as required;
- Determine if the existing structure is sufficient to support the process and allow it to work effectively;
- Provide management with recommendations for corrective action as necessary. Determine if the existing structure is sufficient to support the process and allow it to work effectively.

## Scope

This audit was conducted pursuant to Article 4, Section 403(f) of the Albany County Charter which states that the "Comptroller shall audit the financial records and accounts of all officers and employees charged with any duty relating to County funds or funds for which the County is responsible." The scope of this audit included all financial disclosures and related materials for the period of 2021 through 2025.

## Annual Disclosure Form and Process – Limitations and Improvements

In addition to the observations noted, updates to the structure and format of the Annual Financial Disclosure will improve the integrity and efficiency of the process. The disclosure forms, instructions and the related local laws are provided to the filers after the list has been created and approved.

- The list is created based on titles entered into the accounting system HR module related to the corresponding expense line in the general ledger. However, some titles are used interchangeably within a department, and some may be used incorrectly when an individual separates from service and is paid a large sum for vacation payout accruals, or in other unavoidable circumstances. When this happens the title no longer holds meaning in relation to the list of annual filers. The result being those individuals that should be required to file a disclosure may not be on the list, or vice versa. To maintain the integrity of this process, the requirement to file an annual disclosure must be based on the actual access and influence that corresponds with the position. DAC recommends that HR produces a manual crosswalk between the titles and names after the roles have been identified but before the final review and approval is completed. Additionally, it is recommended that DAC be involved in the process of creating the list of annual filers in regard to employees assigned to positions related to accounts receivable, accounts payable and finance.
- Filers are classified in three separate categories labeled A-Policy Making Official, B-Volunteer Member of a County Board, Commission or Advisory Council and C-High Ranking County Position. The list of required filers provided includes the designation assigned to each title, however the form instructions are not consistent, stating "…select all that apply", which prompts the filer to assign the determination. DAC recommends the instructions be clarified as the filers are not always aware of what applies to them and often individuals fit more than one classification.
- The disclosure forms are required to be signed and notarized, however DAC recommends an attestation stating that "The answers to these questions are true and accurate to the best of my knowledge."
- DAC recommends updates to the instructions that require individuals to answer each question. If a question does not apply, filers should be instructed to enter "N/A" or "NONE". This provides integrity to the review procedures as the reviewer can distinguish between complete and incomplete forms.
- DAC recommends adding a question to the financial disclosure to ask filers to specifically disclose any known relationships between themselves, their spouses or relatives and any Albany County vendors or contractors

# Audit Observations

| Conflict of Interest and Ethics Requirements ~ Observation and Impact |
|---|
| **CRITERIA:** Albany County Local Law 8 of 2011 and Local Law 7 of 2019 (Appendix D) sets forth various requirements intended to "Establish high standards of ethical conduct for officers and employees of the County." Among other elements, this law requires individuals in selected roles to complete an annual financial disclosure. The list of individuals required to complete the form is generated by Human Resources annually and then approved by the Ethics Commission before it is distributed to each department. The disclosures are collected by the Clerk of the Legislature and provided to the Ethics Commission to be reviewed. The local law requires the Ethics Commission provide written notification to individuals if a submission "…is deficient or reveals a possible or potential violation of this local law…" and "…possible or potential violation and of the penalties for failure to comply with this local law and afford such person fifteen (15) days to correct such statement." Additionally, the local law, along with State and case law, determines how to manage required disclosures and recusals. |
| **CONDITION:** A review of all annual disclosures for 2025 revealed that while recommended improvements were partially implemented, including the revision of the process for creating the list of required filers and using a stamp to document the review of each form, however the overarching ineffectiveness of the process was still clearly present.<br>• Approximately 20 required filers did not submit a disclosure<br>• 84 of 220 forms submitted were not signed as reviewed<br>• 63 of the forms were submitted between 1 and 315 days late (including 11 elected officials)<br>• Several potential conflicts that were disclosed were not identified or mitigated, resulting in questionable behavior going undetected.<br>• At least two potential conflicts that should have been disclosed were omitted, no steps were taken to correct this.<br>• In accordance with current local law, no clear and efficient process exists for managing potential conflicts within the County's framework of internal controls<br>• One individual continually submitted an annual financial disclosure with material omissions for each of the scope years resulting in related party vendors utilized without required transactional disclosures. |
| **CAUSE:** Adequate internal controls designed to mitigate the risks associated with disclosed potential conflicts are not present. There is no process to manage potential conflicts in a meaningful way to prevent risk events from occurring. The process depends solely on individuals completing their forms and answering the questions honestly. The remedy for omissions and unmanaged conflicts is intended to be addressed completely by use of formal complaints submitted to the Commission which they review and determine action. Discussions with the Albany County Attorney and staff from the Law Department revealed that there is a significant structural deficiency in the County's written procedure for managing financial conflicts. The Ethics Commission bears the responsibility of reviewing Annual Financial Disclosure forms and performing escalation procedures for missing and incomplete forms. However, the Commission is comprised of five volunteers that meet four or five times a year and does not possess the capacity to support adequate review and follow-up steps. Additionally, the Commission is not required to have monthly meetings. |
| **CONSEQUENCE:** The absence of an effective process for identifying and managing potential conflicts creates a significant risk that the loss of County funds resulting from fraud or abuse will not be prevented and likely go undetected. It is important to note that statistically, losses resulting from financial behavior associated with unmanaged conflicts involve large dollar values over long-term periods. Recovery of such funds is difficult and time consuming if possible. |
| **CORRECTION:** Albany County should develop an annual ethics training course for all applicable employees as recommended by NYS OSC in their 2020 audit. To ensure that all required annual financial disclosure filers are identified and that they file complete and timely disclosure statements that are carefully reviewed for potential conflicts of interest, the process of identifying and mitigating the risks associated with potential conflicts should be under shared management rather than confined to a Commission of five people that do not possess the time or resources to perform complete reviews and initiate escalation procedures. The Department of Human Resources should collaborate with the DAC in reviewing the creation of the list of required annual filers to ensure that individuals selected to file a disclosure have roles and access corresponding to the risks associated with potential conflicts. This would require a modification to the local law and a request for legislative action will need to be submitted to the Audit and Finance and Law Committees for Legislative approval. Additionally, the DAC should provide a secondary role to confirm that all filers complete forms, they are submitted timely, conflicts are identified to the Ethics Commission, and controls are implemented to prevent risk events in advance of financial loss. |

## Conclusion

Albany County does not have adequate controls in place to identify and manage potential conflicts of interest. The current structure primarily focuses on investigating ethics violations when they are reported. During the exit conference of the Audit of the Coroners' Office, and the Entrance Conference of this audit of Financial Disclosures, the County Attorney, and Legal Counsel for the Ethics Commission both verbally stated that the Commission is a group of five volunteers and does not have the capacity to perform any more than a cursory review of the financial disclosure forms. The absence of an adequate process to identify and manage potential conflicts creates a risk of significant financial loss resulting from conflicts and related party transactions. Additionally, while there have been some improvements, this audit determined that Albany County had only partially implemented corrective actions that were recommended from the NYS OSC audit in 2020. The County Attorney asserted they are not bound to any level of compliance with recommendations, however, doing so would significantly improve the effectiveness of the County's ability to identify and manage conflicts. In addition to the audit observations in this report, DAC noted that the Ethics Commission tab located on the Albany County Government website needs a substantial update. Meeting minutes, agendas and other documentation of the Commission's activity has not been updated since June of 2024.

The identification of potential financial conflicts of interest should be jointly managed or at a very minimum, monitored with controls operated in conjunction with the Department of Audit and Control. Currently, the Ethics Commission does not possess the resources or capacity required to perform a thorough review of potential conflicts and relationships between Albany County employees and vendors. It may be necessary to amend the Albany County Charter to add value to this integral part of the control environment. DAC intends only to provide support by obtaining copies of the filed disclosure forms and performing a secondary review and not to modify the authority or assigned responsibilities of the Commission. We anticipate the cooperation of all relevant department heads in improving the process going forward.

Sincerely,

Susan Rizzo,
County Comptroller

Stephanie Slominski CIA, CFE
Chief Auditor

cc: Albany County Ethics Commission
Daniel McCoy, Albany County Executive
Sia Googas, Legal Counsel, Albany County Executive
Joanne Cunningham, Chairperson, Albany County Legislature
Thomas DeBose, Counsel to the Chair, Albany County Legislature
Dennis Feeney, Majority Leader
Frank Mauriello, Minority Leader
All Albany County Legislators
Jeffrey Jamison, Albany County Attorney
Lauren Gardner, Legal Counsel, Albany County Ethics Commission

**Appendix A: NYS OSC LGSA, Ethics Oversight, Albany County**

**Appendix B: Audit of the Albany County Coroners' Office**

**Appendix C: Communication from Albany County Ethics Commission, Letter of Refusal**

**Appendix D: Local Law 8 of 2011 amended by Local Law 7 of 2019**

APPENDIX A

DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

REPORT OF EXAMINATION | S9-19-3

# Albany County

## Ethics Oversight

DECEMBER 2020

OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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# Report Highlights

## Albany County

## Audit Objective

Determine whether Albany County (County) officials used resources to implement certain ethics oversight standards.

## Key Findings

County officials did not implement certain ethics oversight standards.

The Ethics Commission (Ethics Board) did not:

- Develop ethics educational and training materials for officers and employees.
- Adequately administer the County's disclosure system that is intended to foster transparency and help identify conflicts of interest.
  - 25 Legislator, 404 officer and employee, and 159 other required filer annual statements of financial disclosure (disclosure statements) were not filed, filed late and/or had questions left blank.
- Review the lists of required filers for completeness and disclosure statements for potential conflicts of interest or completeness or submit an annual report to the County Executive and the Legislature summarizing its activities.

## Key Recommendations

- Ensure that all required annual financial disclosure filers are identified and that they file complete and timely disclosure statements that are carefully reviewed for potential conflicts of interest.
- Develop ethics educational and training materials for officers and employees and prepare and submit an annual report summarizing its activities.

County officials disagreed with certain aspects of our findings and recommendations, but indicated they planned to implement some of our recommendations. Appendix C includes our comments on issues raised in the County's response letter.

## Background

The County is located in the Capital District region of New York. The County is governed by the County Legislature (Legislature) composed of 39 elected Legislators, one of whom serves as the Chair.

The County Executive is the County's chief executive officer (CEO) and is responsible, along with other administrative staff, for day-to-day management in accordance with applicable County Charter provisions and local laws enacted or amended by the Legislature.

The Legislature established an Ethics Board responsible for providing ethics oversight. An Assistant County Attorney provides legal counsel to the Ethics Board under the Legislature's direction.

| Quick Facts | |
|---|---|
| **Population** | 304,204 |
| **Officers and Employees** | 2,471 |
| **Required Disclosure Statement Filers** | |
| **2017** | 434 |
| **2018** | 419 |

## Audit Period

January 1, 2017 – September 30, 2018

# Ethics Oversight

## How Can Local Governments Establish Proper Ethics Oversight?

A county's governing body must establish a code of ethics to set forth the standards of ethical conduct reasonably expected of county officers and employees. The code of ethics must address certain provisions including disclosure of interest in legislation before the governing body, holding of investments in conflict with official duties, private employment in conflict with official duties and future employment.

To reduce risk that officers and employees actions could violate a county's code of ethics and public assets could be subject to misuse, the governing body should adopt a code of ethics that addresses each of the four required statutory provisions of GML and vigorously enforce the code provisions.[1]

Within the code of ethics, the governing body may also set forth other standards of ethical conduct such as provisions addressing nepotism, public disclosures for recusals and abstentions and the proper use of municipal resources.[2] The county's CEO is responsible for distributing a copy of the code of ethics to every county officer and employee. Although not required, the county could also post the code of ethics on the county website.

In addition to establishing a code of ethics, counties with a population of 50,000 or more are required to have certain individuals annually complete a financial disclosure statement. Filing annual disclosure statements helps increase transparency about the private interests and activities of officers and employees, which may identify potential conflicts of interest.

A board of ethics may be established by the governing body to administer a system to maintain the financial disclosure statement filings.[3] The board of ethics, if established, should develop procedures to review and examine the financial disclosure statements filed with the county, to promote compliance with the filing requirement, and verify that officials and employees are impartial and free from conflicts of interest in fulfilling their public responsibilities. A board of ethics can help ensure that the local government operates in a transparent and ethical manner, and local government officers and employees act in the best interests of taxpayers and are not conflicted by personal interests.

The governing body may also develop additional standards of conduct to provide more comprehensive ethical guidance to meet a county's specific circumstances. For instance, the governing body may establish procedures to ensure that county

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1 New York State General Municipal Law (GML), Section 806

2 State Comptroller's Model Code of Ethics – Local Governments available at: https://www.osc.state.ny.us/localgov/pubs/ethics.htm

3 GML provides that the board of ethics, if established by the governing body, is responsible for receiving the annual financial disclosure statements.

officers and employees receive ethics compliance training, including notifying officers and employees of the whistleblower provisions provided by State Law. In addition, the governing body could require that every officer and employee attest to receiving and reviewing the code of ethics at the time of their election or appointment and at least once every five years.

To help ensure proper ethics oversight, the County's CEO is responsible for posting a copy of certain portions of the conflict of interest statute in each county building.[4] The statute must be posted in a place visible to its officers and employees.

### The County Established an Ethics Board and Adopted a Code of Ethics

The County established an Ethics Board, which is composed of members recommended by the Legislature's majority and minority leaders and the County Executive, and appointed by the Chair. The Ethics Board is responsible for receiving the financial disclosure statements. The County adopted a code of ethics that provides general authority for the Ethics Board to ensure that the disclosure statements are filed and complete.

In addition, the County code of ethics provides that the County Executive is to cause copies of certain provisions of the code of ethics, deemed necessary by the Ethics Board, are posted conspicuously in each County building and distributed to each officer and employee. However, the code of ethics does not require officers and employees to periodically attest to receiving and reading the code of ethics.

### The Code of Ethics Complied With GML but the CEO Did Not Post the Conflict of Interest Statute or the Code of Ethics

The Legislature adopted a code of ethics and posted it on the County website. The code of ethics includes all four statutorily required provisions set forth in GML.[5] While the CEO was required to visibly post certain sections of GML and the code of ethics in each County building, we found that neither the statutory provisions nor the code of ethics were posted in the five buildings tested.

A representative of the County Executive's office told us that he was unaware that posting these sections of the conflict of interest statute is a statutory requirement and unaware that the code of ethics was required to be posted, in accordance with the code of ethics.

4 GML, Section 807 requires the posting of GML Sections 800 through 809 in each public building.

5 GML, Section 806, refer to Appendix A, Figure 4

## The Ethics Board Did Not Receive or Provide Ethics Training

The County code of ethics requires the Ethics Board to develop educational materials and an educational program for all officers and employees on the provisions of the code of ethics and Article 18 of GML. While the code of ethics does not dictate the timing or frequency of ethics training for all officers and employees, it requires all policy making officials (as defined in the code of ethics) to participate, every-other-year, in an education program developed in a manner prescribed by the Ethics Board. The Commissioner of Human Resources (Commissioner) told us that officers and employees do not receive ethics training. While the Ethics Board was aware of its obligation to provide ethics training, and discussed training in its meetings, it did not provide educational materials for officers and employees.

Furthermore, Ethics Board members did not receive ethics training. In an effort to help ensure proper ethics oversight, the Legislature may wish to have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics. For example, training could relate to the provisions of Article 18 of GML, codes of ethics, annual financial disclosure and decisional law relating to conflicts of interest and ethics.

The Commissioner told us they provide a copy of the code of ethics as part of an orientation packet to newly hired, elected and appointed officers and employees and require them to attest in writing to receiving a packet, including the code of ethics. We reviewed attestations for 20 employees hired during our audit period to determine whether these employees attested to receiving the code of ethics. The Commissioner indicated that the five employees received the code of ethics, but that she was unable to locate the signed attestations.

Although not required by law, the Legislature could reinforce code of ethics awareness of officers and employees by requesting that all officers and employees attest in writing to their review of the code of ethics at least once every five years. They could also distribute the code of ethics to all officers and employees whenever the code of ethics is amended.

Unless the Legislature vigorously enforces the code of ethics provisions, reinforces employee awareness of the code of ethics and ensures the conflict of interest statute and code of ethics are posted in each building, there is a higher risk that officers' and employees' actions may violate the code of ethics and public assets could be subject to misuse.

## What Are the Responsibilities of a Board of Ethics for Reviewing the Code of Ethics and Disclosure Statements?

A board of ethics is responsible for making recommendations with respect to drafting, adopting or amending the code of ethics, upon the request of the governing body. Therefore, a periodic review of the code of ethics by the board of ethics may be appropriate to help ensure the code continues to comply with GML. If requested, the board of ethics may also provide recommendations to the governing body as it relates to other ethical considerations that may help ensure ethical awareness for officers and employees.

In addition, the responsibilities of a board of ethics include administering a system to receive annual financial disclosure statements. The board of ethics may also develop procedures to review and examine the financial disclosure statements to help ensure that the filings are complete.

When a board of ethics is established by the governing body to administer an annual financial disclosure system, the board of ethics should establish a process to verify that all required filers have submitted their disclosure statement with the board of ethics. In addition, the board of ethics should ensure that the disclosure statements submitted by the required filers are complete.

To help verify the filing and completeness of the disclosure statements, the governing body could include procedures for an appointed official or support staff to assist the board of ethics in ensuring that each financial disclosure statement is filed, reviewed, all questions are addressed and any inconsistencies or missing information are followed-up on.

In addition, the board of ethics should develop procedures to help ensure that disclosure statements are reviewed to identify transactions that could pose conflicts of interest. For example, boards of ethics could maintain a list of filers' outside business interests, and supply the list to appropriate purchasing department personnel for their use in identifying potential interests in contracts that would be prohibited by GML.

Further, the board of ethics could be required to obtain a list of vendors from the accounts payable department to reference during their review of the disclosure statements to help it identify potential conflicts of interest. If local governments' boards of ethics do not ensure compliance with filing requirements or review the information on disclosure statements to identify any conflicts of interest, taxpayers have less assurance that officers and employees in policy-making positions are free from conflicts of interest.

The County's code of ethics establishes certain procedures for the Ethics Board to administer the annual financial disclosure system. For instance, the code of ethics requires policy making officials, political candidates, officers and employees

...[T]he responsibilities of a board of ethics include administering a system to receive annual financial disclosure statements.

holding titles indicated in appendix a of the code of ethics, and individuals voluntarily serving on County boards, commissions and advisory councils to file a disclosure statement.

The code of ethics states that, by March 1 each year, each elected executive branch official (e.g., County Executive) is required to provide the Ethics Board with a list of names and offices or positions of all officers and employees, subordinate to that official, who are required to file disclosure statements. Similarly, by March 1 each year, the Clerk of the Legislature (Clerk) also is required to provide the Ethics Board with a list of names of all officers and employees who work for the Legislature and are required to file disclosure statements. In addition, each elected executive branch official and Clerk must notify these officers and employees of their obligation to file a disclosure statement.

Further, within 20 days of being provided with these lists, the Ethics Board is to meet to determine whether the lists of names and offices or positions are complete and proper. The Ethics Board may also add or remove names or positions from the lists as they deem appropriate, and must notify executive branch elected officials or the Clerk of any changes.

In addition, officers and employees identified by title in the code of ethics are to file a disclosure statement with the Ethics Board by May 15 each year, or within 45 days of becoming subject to the disclosure filing requirements (e.g., newly hired or change in reporting level), unless an extension is requested by the filer and granted by the Ethics Board.[6]

The code of ethics requires the Ethics Board to review all disclosure statements to determine whether required filers failed to file, filed a deficient statement, or filed a statement that reveals a potential violation of the code of ethics. The Ethics Board is to notify individuals in writing of any deficiencies or possible violations of the code of ethics and affords them 15 days to correct the disclosure statement.

The code of ethics also requires the Ethics Board to review the code of ethics periodically, to determine whether it promotes integrity, public confidence, and participation in County government and whether it sets forth clear and enforceable, common sense standards of conduct. The Ethics Board is also required to prepare and submit an annual report to the County Executive and Legislature summarizing its activities, and may recommend changes to code of ethics text or administration.

6 Candidates for elective office, as defined in the County's code of ethics, are required to file disclosure statements within 20 days of filing candidacy or independent nominating petitions for County office with the County Board of Elections.

## The Ethics Board Did Not Adequately Monitor the Filing of Disclosure Statements

The Ethics Board did not administer the County's disclosure system as required in the County's code of ethics. The County's disclosure system lacked sufficient procedures to ensure that all required financial disclosure statements were actually filed, filed on time and complete. We found that 69 percent of the required disclosure statements were not filed, filed late and/or had questions left blank. Under these circumstances, there is an increased risk that potential conflicts of interest were not identified and/or not reported to the Ethics Board.

We found that 69 percent of required disclosure statements were not filed, filed late and/or had questions left blank.

In 2017 and 2018, the Ethics Board did not ensure that all officers and employees required to file submitted a timely and complete disclosure statement. In 2017 and 2018, 32 percent of Legislator (Figure 1), 66 percent of officer and employee (Figure 2)[7] and 97 percent of other required filer (Figure 3)[8] disclosure statements were not filed, were filed late and/or had questions that were left blank.

In 2017 and 2018, 39 Legislators were required to file disclosure statements. However, in 2017, six filed disclosure statements with questions left blank, six filed late and one filed late with questions left blank. In 2018, one did not file, six filed with questions left blank, three filed late and two filed late with questions left blank.

In 2017, 314 officers and employees were required to file disclosure statements. However, 73 did not file, 64 filed disclosure statements with questions left bank, 46 filed late and 29 filed late with questions left blank. In 2018, 297 officers and employees were required to file. However, 70 did not file, 81 filed disclosure statements with questions left blank, 23 filed late and 18 filed late with questions left blank.

In 2017, 81 other individuals associated with the County were required to file disclosure statements. However, 77 did not file, one filed a disclosure statement with questions left blank, one filed late and one filed late with questions left blank. In 2018, 83 other individuals were required to file. However, 74 did not file, one filed a disclosure statement with questions left bank, two filed late and two filed late with questions left blank.[9]

7 The number of officers and employees includes three political candidates who were required to file disclosure statements.

8 Other required disclosure statement filers included the following individuals associated with the County: members of the Agricultural and Farmland Protection Board, Alcoholism and Substance Abuse Sub-Committee, Board of Commissioners Sewer District, Board of Health, Capital District Regional Planning Commission, Community Services Board, Developmental Disabilities Sub-Committee, Ethics Board, Fire Advisory Board, Human Rights Commission, Mental Health Sub-Committee, Planning Board, Regional Fish and Wildlife Management Board and Traffic Safety Board.

9 Refer to Appendix A for details on individuals who did not file in 2017 and 2018.

**FIGURE 1**

**County Legislature Annual Financial Disclosures 2017 and 2018**

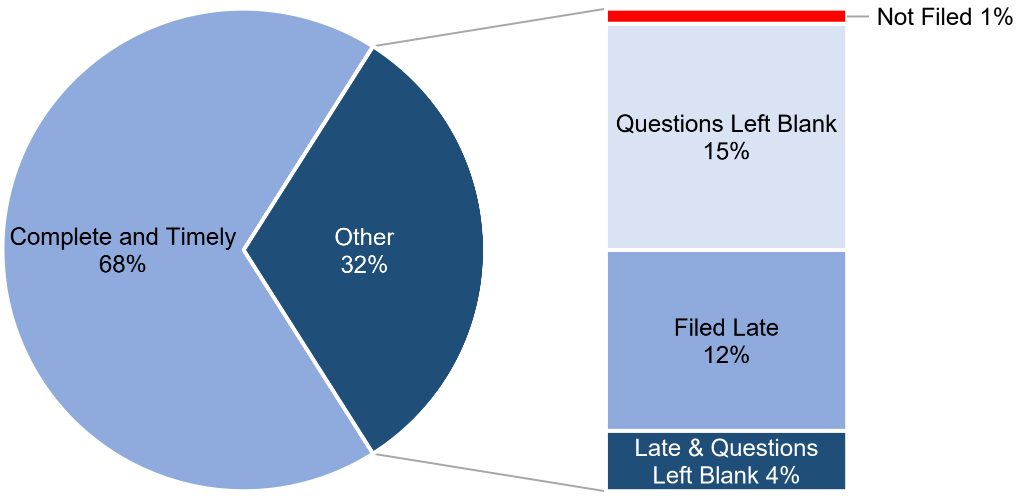



**FIGURE 2**

**Officer and Employee Annual Financial Disclosures 2017 and 2018**

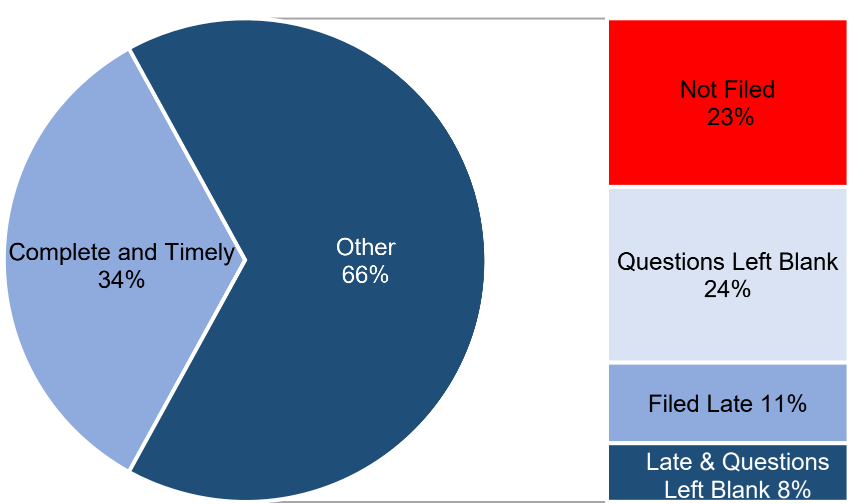
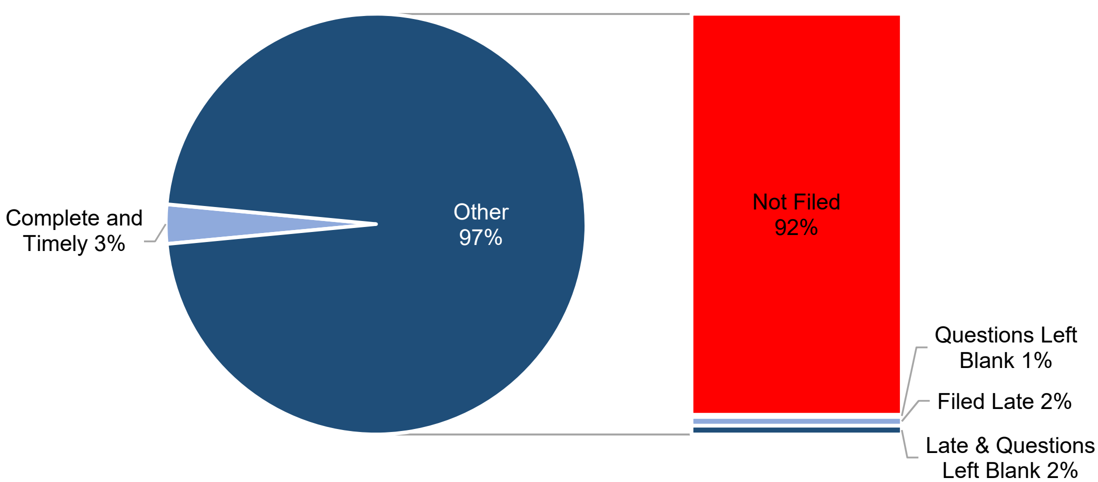


FIGURE 3

## Other Individuals Associated With the County Annual Financial Disclosures 2017 and 2018




The code of ethics stipulates that the lists of current required filers are to be compiled by each elected executive branch official and the Clerk. However, the Commissioner performed these duties. While the code of ethics does not clearly specify who is responsible for identifying individuals serving on County Boards, commissions, and advisory councils or notifying those individuals of their obligation to file disclosure statements, the code of ethics requires the Ethics Board to take reasonable measures to attempt to identify and notify candidates required to file a disclosure statement.

The Commissioner told us that she compiled a list of officers and employees required to file by comparing the job titles and positions listed in Appendix A, of the code of ethics, to a current employee list from the computerized accounting system. In addition, the Commissioner contacted each department head to determine any additional high ranking officials[10] who should be included on the list of required filers. However, we identified 99 additional officers and employees not included on the list of required files who, based on the code of ethics, were required to file due to their title.

10 The code of ethics defines a high-ranking County position as any elected County office, commissioner or deputy commissioner position, and policy making official positions (as further defined in the code of ethics) within the Legislature, County Executive's office, Office of Management and Budget and Office of Audit and Control, or the equivalents of such positions.

The Ethics Board was unaware that it was responsible for meeting to review the list of required filers to determine whether it was complete and proper. As a result, in 2017, 73 officers and employees were omitted from the list of required filers and not notified of their obligation to file a disclosure statement, including three employees hired into required filer positions after the filing deadline. In 2018, 70 officers and employees were omitted from the list of required filers and not notified of their obligation to file a disclosure statement.

Additionally, the Commissioner told us that she only notified officers and employees identified on her list of required filers of their obligation to file disclosure statements. She also said that she provided the list of officers and employees to the Clerk and advised the Clerk to notify other individuals who voluntarily serve on County boards, commissions and advisory councils of their requirement to file disclosure statements.

The Clerk told us that he was not provided a list and did not prepare a list of individuals serving on County boards, commissions and advisory councils to notify them of their requirement to file. As a result of the code of ethics' ambiguity and the Ethics Board's failure to identify these additional filers, in 2017, 77 other required filers were not notified of their obligation to file disclosure statements and, in 2018, 74 other required filers were not notified.

Two Ethics Board members, including the Ethics Board Chair, told us that disclosure statements were collected by the Clerk and that the Ethics Board receives a list from the Clerk's office showing who has not filed. Once the disclosure statements are received by the Clerk, they are electronically copied and distributed equally among Ethics Board members for their review.

One Ethics Board member told us that the Ethics Board reviewed disclosure statements to determine whether they were signed and notarized but not whether they were complete.

Another Ethics Board member told us that he reviewed the disclosure statements for completeness and returned all disclosure statements to the Clerk's office, with any incomplete disclosure statements grouped together to be returned to the filer. While it is the Ethics Board's responsibility to notify individuals in writing of any disclosure statement deficiencies, an Ethics Board member said that he was under the impression that someone in the Clerk's office was returning incomplete disclosure statements to filers and he never received any revised disclosure statements from the Clerk's office for further review by the Ethics Board.

The Clerk told us that he did not return disclosure statements to filers because it was not his responsibility to ensure disclosure statements were complete. While the code of ethics provides for the Ethics Board to request the services of other County officers and employees as are necessary to carry out its duties, it is ultimately the Ethics Board's responsibility to ensure these duties are properly carried out. Furthermore, it is unclear whether the Ethics Board requested the Clerk to return incomplete disclosure statements to filers on its behalf.

Our review of all 558 disclosure statements filed in 2017 and 2018 by required filers revealed that 212 (38 percent) of those filed had questions left blank. We recognize that an individual who leaves one or more questions blank on the disclosure statement may have done so because the question was not applicable to that individual. However, without a definitive response to each question, it remains unclear to a reviewer of the disclosure whether that particular section was not applicable or the filer chose not to provide the information.

For example, one Legislator submitted a disclosure statement for 2017 and did not answer whether she or her spouse had any investments of at least 5 percent in the stock of an entity. This Legislator did not file a disclosure statement in 2018. In addition, six Assistant County Attorneys submitted disclosure statements that contained questions left blank in 2017 and/or 2018.[11]

The disclosure statements submitted by the six Assistant County Attorneys omitted answers to one or more of the following questions:

- Select the category that best describes your role with the County
    - Policy making official
    - Volunteer member of a County board or commission
    - High ranking County position.
- List the names of spouse, household member or relative and the name of any outside employer or business, the nature of its business and indicate whether self-employment, sole proprietorship or, in the case of an entity, the type of entity. State the nature of the spouse's, household member's relationship to the entity.
- List the entity in which the filer or spouse has any investments of at least 5 percent of the stock in such entity and identify the nature of and type of business.
- List the name and position of any relative in County service.
- For filer and spouse list any volunteer officer position held during the previous 12 months with any not-for-profit organization for which they have volunteered in a policy-making or administrative capacity.
- List the name and address of each client or customer for whom the filer personally provided services, or was referred to the filer's firm from whom

11 Two Assistant County Attorneys submitted incomplete financial disclosures in 2017 and 2018, one submitted an incomplete financial disclosure in 2017, and three submitted an incomplete disclosure statement in 2018.

the filer earned in excess of $250,000 during the preceding 12 months for such services rendered in direct connection with:

- A contract from the County or any County agency for:
  - Equipment, commodities or goods in an amount totaling $10,000 or more;
  - Public works in an amount totaling $20,000 or more; or

    Professional services or consulting work in an amount totaling $20,000 or more.

- List the location of any property owned within the County by the filer, spouse or household member.

Not completing a disclosure in its entirety could be a misrepresentation to the Ethics Board and creates a risk that potential conflicts will go undetected. To avoid an incomplete filing or misunderstanding, when a question does not apply, the filer should be required to write “none” or “not applicable” on their disclosure statement. In addition, the form should clearly state the filer must answer each question, noting “none” or “not applicable” when appropriate.

Furthermore, Ethics Board members said while they reviewed the filed disclosure statements for content, they did not notify individuals if the annual disclosure statement revealed a possible or potential violation of County law. Ethics Board members told us that they did not identify any potential conflicts during their review of the disclosure statements for 2017 and 2018.

Although not required to do so, the Ethics Board did not compare disclosed business interests to vendor payments or compile a list of filer’s outside business interests for the purchasing department to identify potential interests in contracts that would be prohibited by GML. Lack of procedures that require reviewing the submitted information reduces its usefulness.

Without careful review of the information reported on disclosure statements, and procedures to identify transactions that could pose a conflict of interest, taxpayers have less assurance that the County has a strong stance on transparency and can identify potential conflicts of interest of officers and employees that could compromise impartiality in decision-making.

### The Ethics Board Did Not Review the Code of Ethics or Prepare an Annual Report

The Ethics Board met in September 2018 and discussed seeking an amendment to the code of ethics appendix a, which lists the titles required to file disclosure statements. It also discussed this in February and September 2017 and again in September 2019. However, we found no other documented discussions on reviewing the code of ethics and determining whether it promoted integrity, public confidence and commonsense standards of conduct and we found no documentation of any proposed amendments sent to the Legislature.

In addition, the Ethics Board did not prepare and submit an annual report to the County Executive and Legislature summarizing its activities, as required by the code of ethics. The Ethics Board Chair told us he did not feel there was anything to report to the County Executive and Legislature. We also found that the Ethics Board did not submit any recommended changes to the code of ethics, as authorized under the County's code of ethics.

As a best practice, a review of the code of ethics at least every five years or when deemed necessary, would help to ensure it adequately addresses the expected conduct for all officers and employees.

...[T]he Ethics Board did not prepare and submit an annual report to the County Executive and Legislature summarizing its activities, as required by the code of ethics.

### What Do We Recommend?

The Legislature should:

1. Have Ethics Board members complete training on the provisions of law relating to conflicts of interest and ethics.
2. Amend the code of ethics to require all officers and employees attest in writing to the receipt and review of the code of ethics at the time of their elections or appointment, at least once every five years and upon amendment to the code.
3. Amend the code of ethics to clearly define which County official(s) are responsible for preparing the list of required filers who voluntarily serve on County Boards, commissions and advisory councils.
4. Review or request the Board to review the code of ethics, at least every five years or sooner, if deemed necessary.

The County Executive should:

5. Visibly post Sections 800-809 of the conflict of Interest statute and provisions of the code of ethics deemed necessary by the Ethics Board in each County building.

Each elected Executive official and the Clerk should:

6. By March 1 each year, provide the Ethics Board with lists of the names and offices or positions of officers and employees who are required to file annual disclosure statements.

The Ethics Board should:

7. Develop ethics training and educational materials for officers and employees on the provisions of the code of ethics and Article 18 of GML.

8. Obtain and compile the complete list of required disclosure statement filers from the various County officers required to provide such lists pursuant to the code of ethics and meet to ensure the list is complete and proper. Take reasonable measures to identify and notify candidates required to file a disclosure statement, who may not be included on the lists provided by elected officials or the Clerk.

9. Obtain a list of vendors from the accounts payable department to reference during its review of the disclosure statements to help identify potential conflicts of interest and maintain a list of filers' outside business interests to supply to appropriate purchasing department personnel for their use in identifying potential interests in contracts that would be prohibited by GML.

10. Verify that all individuals covered by annual financial disclosure requirements file a complete and timely disclosure statement.

11. Carefully review information contained on the disclosure statements to identify interests that could pose a conflict of interest or violation of the code of ethics.

12. Prepare and submit an annual report to the County Executive and Legislature summarizing its activities, and making recommended changes to the code of ethics as it deems necessary.

# Appendix A: County Code of Ethics Information

**Figure 4: Required Code of Ethics Provisions[a] and Other Ethical Considerations[b]**

| Required Provisions | Included in the County's Code of Ethics? | |
|---|---|---|
| **Disclosure of Interests in Legislation Before the Local Governing Body** | Yes | |
| **Future Employment** | Yes | |
| **Holding of Investments in Conflict With Official Duties** | Yes | |
| **Private Employment in Conflict With Official Duties** | Yes | |
| **Other Ethical Considerations** | | |
| **Applicability** | | No |
| **Confidential Information** | Yes | |
| **Definitions** | Yes | |
| **Enforcement** | Yes | |
| **Effective Date** | Yes | |
| **Establishing a Board of Ethics** | Yes | |
| **Gifts** | Yes | |
| **Interests in Contracts** | Yes | |
| **Nepotism** | | No |
| **Political Solicitations** | Yes | |
| **Posting and Distributing the Code of Ethics** | Yes | |
| **Prohibition on Use of Municipal Position for Personal or Private Gain** | Yes | |
| **Purpose of the Code of Ethics** | Yes | |
| **Recusal and Abstention** | Yes | |
| **Ethics Board Members Term Limits[c]** | Yes | |

a GML, Section 806

b Refer to OSC's Model Code of Ethics for Local Governments available at: https://www.osc.state.ny.us/localgov/pubs/ethics.htm.

c Not included within OSC's Model Code of Ethics for Local Governments but should be considered as a best business practice

**Figure 5: Legislators, Officers and Employees and Other Individuals Associated With the County Who Did Not File Annual Financial Disclosure Statements**

| Job Title | 2017 | 2018 |
|---|---|---|
| **Legislature** | | |
| Legislator | | Not Filed |
| **Officers and Employees** | | |
| Assistant County Attorney | Not Filed | |
| Assistant County Attorney (3) | | Not Filed |
| Assistant Director of Child Support | Not Filed | Not Filed |
| Assistant Director of Leisure | | Not Filed |
| Assistant Director of Nursing | Not Filed | Not Filed |
| Assistant Director of Social Service Programs (6) | Not Filed | Not Filed |
| Assistant District Attorney | Not Filed | |
| Assistant District Attorney (3) | | Not Filed |
| Assistant Public Defender (3) | Not Filed | |
| Assistant Public Defender (5) | | Not Filed |
| Building Maintenance Supervisor | Not Filed | |
| Building Superintendent | Not Filed | Not Filed |
| Bureau Chief Assistant District Attorney | | Not Filed |
| Candidate - County Clerk | Not Filed | |
| Candidate - County Coroner | Not Filed | |
| Candidate - County Legislative | Not Filed | |
| Chief Criminal Investigator | Not Filed | Not Filed |
| Chief Deputy Sheriff (2) | | Not Filed |
| Clinical Director (2) | Not Filed | |
| Clinical Director | | Not Filed |
| Commissioner | | Not Filed |
| Coroner | Not Filed | |
| Custodial Work Supervisor (3) | Not Filed | |
| Custodial Work Supervisor | | Not Filed |
| Deputy Commissioner | Not Filed | |
| Deputy Commissioner (3) | | Not Filed |
| Deputy County Clerk | Not Filed | |
| Deputy County Clerk (2) | | Not Filed |
| Deputy Director Emergency Management | | Not Filed |
| Deputy Director of Mental Health | Not Filed | |
| Deputy Fire Coordinator HAZMAT | Not Filed | Not Filed |
| Deputy Fire Coordinator PT (8) | Not Filed | |
| Deputy Fire Coordinator PT (7) | | Not Filed |
| Director (7) | Not Filed | Not Filed |
| Director of Occupation Therapy | Not Filed | |

| | | |
|---|---|---|
| **Director of Child Support** | Not Filed | Not Filed |
| **Director of Communications** | Not Filed | Not Filed |
| **Director of Divisional Nursing Home (4)** | Not Filed | Not Filed |
| **Director of Emergency Prep Perfm Management** | Not Filed | Not Filed |
| **Director of Employment & Training (2)** | Not Filed | |
| **Director of Leisure Time Activities** | Not Filed | |
| **Director of Majority Operation** | Not Filed | |
| **Director of Municipal Affairs** | | Not Filed |
| **Director of Patient Relations** | Not Filed | Not Filed |
| **Director of Physical Therapy** | Not Filed | |
| **Director of Real Property Tax Service Agency** | | Not Filed |
| **Director of Safety and Security** | Not Filed | |
| **Director of Social Service Programs** | Not Filed | Not Filed |
| **Director of Social Work** | Not Filed | |
| **Director of Speech Therapy** | Not Filed | |
| **Elections Administrator** | Not Filed | Not Filed |
| **Executive Assistant** | Not Filed | Not Filed |
| **Housing Coordinator** | | Not Filed |
| **Medical Director PT** | | Not Filed |
| **Personnel Administrator** | Not Filed | Not Filed |
| **Preparedness Communications Director** | Not Filed | |
| **Probation Supervisor** | Not Filed | Not Filed |
| **Program Analyst** | Not Filed | Not Filed |
| **Program Director (2)** | Not Filed | Not Filed |
| **Superintendent Correctional Facility** | Not Filed | |
| **Supervisor of Accounts** | Not Filed | |
| **Support Collector Supervisor** | Not Filed | Not Filed |
| **Other Individuals Associated With the County** | | |
| **Agricultural and Farmland Protection Board (7)** | Not Filed | Not Filed |
| **Alcoholism and Substance Abuse Sub-Committee (3)** | Not Filed | Not Filed |
| **Board of Commissioners Sewer District (4)** | Not Filed | |
| **Board of Commissioners Sewer District (2)** | | Not Filed |
| **Board of Health (6)** | Not Filed | Not Filed |
| **Capital District Regional Planning Commission (4)** | Not Filed | Not Filed |
| **Community Services Board (10)** | Not Filed | |
| **Community Services Board (12)** | | Not Filed |
| **Ethics Board** | Not Filed | Not Filed |
| **Fire Advisory Board (19)** | Not Filed | Not Filed |
| **Human Rights Commission (2)** | Not Filed | |
| **Human Rights Commission (5)** | | Not Filed |
| **Mental Health Sub-Committee (5)** | Not Filed | |

| | | |
|---|---|---|
| **Planning Board (4)** | Not Filed | |
| **Planning Board** | | Not Filed |
| **Regional Fish and Wildlife Management Board** | Not Filed | |
| **Regional Fish and Wildlife Management Board (3)** | | Not Filed |
| **Traffic Safety Board (11)** | Not Filed | Not Filed |
| **( ) represents the number of individuals that did not file a disclosure statement** | | |

# Appendix B: Response From County Officials[12]

DANIEL P. MCCOY
COUNTY EXECUTIVE

DANIEL C. LYNCH, ESQ
DEPUTY COUNTY EXECUTIVE

COUNTY OF ALBANY
DEPARTMENT OF HUMAN RESOURCES
112 STATE STREET - SUITE 900
ALBANY, NEW YORK 12207
(518) 447-5510 - FAX (518) 447-5586
WWW.ALBANYCOUNTY.COM

JENNIFER S. CLEMENT
COMMISSIONER

SARAH K. SEYMOUR
DEPUTY COMMISSIONER

**MEMORANDUM**

To: Office of the New York State Comptroller Division of Local Government and School Accountability

From: Albany County

Date: October 13, 2020

RE: Albany County's response to the State Comptroller's Draft Audit Report

**Introduction**

It was a pleasure to work with the Comptroller's staff members assigned to review Albany County's Ethics Commission during this audit process. They conducted themselves with professionalism and were more than courteous in their interactions with Albany County personnel. Upon receipt of Albany County's Draft Audit Report we conducted a detailed review of its contents. We are pleased to note that in 2019 many of the issues discussed in the draft audit report were addressed. Through the mechanisms provided for in our Local Law that governs the Ethics Commission steps were taken, prior to the start of the auditing process to address many of the issues that the draft audit report details. We are also pleased to note that other issues raised during the auditing process were resolved before the auditors even finished reviewing Albany County records. While we find that the audit report is outdated as a result of these updates, we nevertheless had some concerns about the data analysis provided to us in the draft report. We detail them by distinguishing the page of the draft report the material is found on and what area of Albany County Government the section is discussing. On behalf of the County Executive of Albany County, Daniel P. McCoy please find our response to the draft audit report as follows:

I. **General Notes –**
   i. Page three (3) Background section – The draft report inaccurately states that the County Executive operates under the direction of the Legislature. This is an inaccurate statement as to how the government of Albany County Operates. **"The County Executive shall be the chief executive and elective officer of the County government. Except as may be otherwise provided in this Charter, the County Executive shall have and exercise all the executive powers and duties now or hereafter conferred or imposed upon him or her by this Charter and any applicable law upon a county executive officer or the executive branch of County government[t]."** (Albany County Charter Section 302). The County

See Note 1 Page 24

12 The County's response letter refers to page numbers that appeared in the draft report. The page numbers have changed during the formatting of this final report.

Executive is not under the direction of the Legislature but is elected directly by the voters of Albany County perform the duties of Chief Executive Officer.

ii. The Draft report cites a failure by the Ethics Commission to properly post relevant sections of the County Ethic's law in all county facilities. All legally required postings were updated and posted before the Comptroller's Office finished their data collection and review of Albany County files. The Ethics Commission has deemed the relevant sections of the County Ethics law to be in plain-language that is straightforward and self-explanatory. The County Ethic's Commission has a website where all relevant materials concerning the Ethics law and possible violations can easily be accessed by anyone in the community. In addition, the County Ethic's Law also accounts for any individual who encounters a question regarding ethical behavior to seek an advisory opinion from the Commission. This material is also provided on the Commission's website. Additionally the Ethics Commission has ensured that each employee is given a copy of the Ethics law at the time of their hiring.

II. **Ethics Commission** – The Ethics Commission is comprised of members of the community who serve as part time, volunteer members. They are recruited on the basis of their well-known character who were asked to, and willingly chose to serve their community. They are and have been retired judges, members of the clergy and respected men and women of the highest integrity from throughout Albany County who are tasked specifically in their powers and duties with administering and collecting the annual financial disclosure form. They have taken care to work within the boundaries of their powers granted by law to develop and enhance the strategies that have been put in place over the past few years to ensure higher compliance numbers than what this audit purports. They have advocated for and developed changes with the reporting process to great success. The changes that have been enacted by the Commission long before this audit process began have yielded results that will ensure many of the draft reports recommendations to the ethic's commission are obsolete or inapplicable.

i. Page five (5) - Section 29 of the County Ethics Law (Local Law 8 for 2011) requires the Ethic's Commission to decide to post the sections of the local law they deem relevant and necessary. The draft report's statement that no postings exist comes with no explanation, examination or inquiry as to why this did not occur. The duty imposed by the law requires the Commission to make a discretionary determination as to what sections of the Local Law are required for posting. The absence of posted materials does not mean that the commission failed in it's duty. It was decided that the distribution of a copy of the County Ethics law to all employees and the availability of all materials on the Commission's website was sufficient distribution. In conjunction with the straightforward language of the ethics law it was determined that there was no need to post. No mention is made in the draft report of an attempt to discuss this matter with anyone from Albany County. Instead, the draft report makes conclusory findings with no mention of any due diligence done to investigate why there are no postings of the local law.

See Note 2 Page 24

ii. Page six (6) – The second paragraph contains factual errors. The paragraph inaccurately states the auditors reviewed twenty (20) newly hired employee files for the period of the audit. In fact, all new hires for the period of the audit were requested, provided and reviewed for this purpose. Additionally the paragraph cites five (5) employees described as part time or temporary employees who did not sign attestations stating they received a copy of the code of ethics at the time of their hiring. These five individuals were all youth interns under the age of eighteen. The draft reports attempt to assert these interns as employees, full time or part time, grossly overstates their relevance and impact on day to day functions of County Business. More importantly, the attestations of these summer youth interns could not be found, it was never stated they do not exist yet the draft report makes that allegation.

See Note 3 Page 24

iii. Page seven (7) – Discusses recommendations to aid in verifying the completeness of annual financial disclosure forms. Prior to the commencement of this audit this issue was addressed by the Commission. The Ethics commission made recommendations to the legislature to make the system by which required personnel subject to the duty to file annual financial disclosure forms are identified. These efforts resulted in Local Law 7 for 2019 which made significant changes to the process in existence during the audit time period of January 1, 2017 through September 2018. These changes have resulted in greater efficiency, increased the flexibility of the Commission to identify issues and institute corrective measures as well as seeing increased compliance with the completion rate of the Annual Financial Disclosure Form. Other recommendations listed on this page go beyond the scope of the powers and duties of the Ethics Commission as currently constructed.

See Note 4 Page 24

iv. Pages eight (8) through eleven (11) – The Commission has concerns with the manner in which your data was derived. Your cited numbers do not explain whether an individual was counted as one individual or two (or more) positions. For example, if an employee also serves on a board or commission and inaccurately filled out their annual financial disclosure form does your methodology count that as two positions that failed to fill out the form correctly? Or does it account for the fact the one individual filed one form out incorrectly but that form applies for two positions? Our position is that the numbers you cite are infeasibly high and therefore a result of counting one person who may hold multiple positions as one filer but marking the other positions they hold as non-filers. This would explain the large numbers in the draft report of positions that did not file.

See Note 5 Page 24

In fact, we found one legislator who served on two (2) different boards/ commissions during the auditing time period. Records indicate that they filed an annual disclosure form properly in both years. Your data analysis makes no mention or distinction of individuals such as this legislator who although serving in multiple capacities that require filing an annual disclosure form to be filed, has filed but once in both years. In this instance, one person holding multiple spots would have properly filed but your audit report's discussion of the number of positions that did not file fails to reflect whether these types of individuals were counted as one individual counting as three (3) positions and properly filed; or one individual counting as one position properly filed but two positions that were not filed despite being the same person.

Page nine (9) - The sheer number of positions alleged by the draft report that did not file raises concerns about the accuracy of the draft's tabulations. The Commission's concern is that although positions on various boards and commissions exist, positions are oftentimes vacant for a variety of reasons. However, it is unclear from the draft report whether your methodology accounts for positions being unfilled and therefore counted in your summary as a failure to file, or whether the position was verified to have been filled found to have not filed. Our belief, based on the presented numbers is that vacant positions were counted as non-filers when in fact there was no individual to fill it at the time.

See Note 6 Page 25

Secondly, amongst the various boards there are numerous positions that are not county appointees. Therefore these positions are not subject to the requirement that the position holder file an annual disclosure report. The draft report does not discuss nor distinguish these positions and it raises questions as to whether those spots have also been counted in your summaries as positions that have not filed when they are not in fact required filers. We believe that if these two sets of positions were filtered out of your totals the number of non-filers would be dramatically reduced.

Page eleven (11) – There is mention of ninety-nine (99) positions that were filled but not filed. The auditors requested a master list of current employees as of 2020 from the Commissioner of Human Resources. There was no request by the Auditors for a master list of people and positions during the time period of the audit. Comparing the 2020 list with the annual disclosure forms from the period the audit covers appears to be how the ninety-nine positions were tabulated. The Human Resources Commissioner expressed concerns that many people that appear on both lists hold different titles in 2020 than they did in 2017 and therefore may have attained a position by 2020 in which they were required to file an annual financial disclosure form but during the audit period were not in a position to do this. However, during the time period of the audit, they did not hold a position where this was required. So comparing the titles from 2020 to the list of employees in 2017 raises concerns about the accuracy of the draft reports numbers in regards to the amount of employees who failed to file their annual disclosure form.

See Note 6 Page 25

v.

a. Page thirteen (13) – This page contains a paragraph discussing the issues that could arise from annual financial disclosure forms not being completely filled out. As stated previously, this issue has already been addressed before the Audit was commenced. Under the powers and duties granted to the Ethic's Commission is the power to make such a change and in 2019, recognizing the concern that incomplete disclosure forms posed, the Commission made policy change to mandate that leaving lines blank or answering with a "n/a" or "not applicable" were not acceptable. Therefore, this issue as others, was remedied.

b. Since its creation in 2014 through the end of this Comptroller's audit time period the Commission received no ethics complaints and received and responded to one request for an advisory opinion from a county legislator.

vi. Page fourteen (14) and fifteen (15) – These pages contain specific recommendations various bodies within Albany County should undertake. The following should be noted as to each recommendation:

1. This recommendation will be incorporated moving forward.
2. The contents of this recommendation have already been done.
3. The contents of this recommendation have already been done.
4. This provision can easily be done moving forward.
5. The contents of this recommendation have already been done.
6. The contents of this recommendation have already been done.
7. This recommendation will be reviewed and discussed by the Ethics Commission as to the way in which to incorporate it going forward.
8. The contents of this recommendation have already been done
9. This is a policy recommendation that is currently outside the scope of the powers and duties of the Commission. The Commission will review the recommendation and decide its merits moving forward.
10. The contents of this recommendation have already been done.
11. This is a policy recommendation that is currently outside the scope of the powers and duties of the Commission. The Commission will review the recommendation and decide its merits moving forward.
12. There has not been a request during the time period of the audit for the Ethics Commission to perform any of its other enumerated duties aside from the previously discussed proposal to the legislature contained in Local Law 7 for 2019 discussed above.

See Note 7 Page 25

III. **County Executive**

Page five (5) of the draft report states that the County Executive is required by law to post certain sections of New York's General Municipal Law (GML) but was not aware of his duty to so. This is a misrepresentation. Representatives of the County Executive told Auditors that the County Executive was unaware that the required sections of the GML were not properly posted, not that he was unaware of his duty to post. Once the County Executive's office was made aware that the statutorily required material was not properly posted immediate steps were taken to ensure that the materials were properly posted in all county facilities in accordance with the law.

See Note 8 Page 25

IV. **County Legislature**

Page five (5) - In 2017 An Ethic's training presentation was developed and given to the Legislature. This directly refutes the statement made in the draft report on page 5 that the Ethics Commission failed to ensure training was given to policy making officials.

See Note 9 Page 25

**Summary**

We find your data gathering and analysis methodology to be deeply flawed and thus disagree with much of your data analysis. We further take issue with the lack of data refinement that would distinguish characteristics of the data provided to you during the audit process. A better organization of the data would result in a more comprehensive breakdown of information that would lend itself to a better understanding of the numbers used in your draft report on Albany County. Presumably, this refinement would only aid your analysis and recommendations of your report to further increase the productivity of the Albany County Ethics Commission and others.

See Note 10 Page 25

On a positive note, we are pleased to note that more than half of the draft reports recommendations have already been resolved prior to the draft audit report being distributed.

Sincerely,

Peter-Daniel Apostol, Esq.
Director of Employee Relations
112 State Street Suite 900
Albany, NY 12207

# Appendix C: OSC Comments on the County's Response

Note 1

We amended the report to reflect this information.

Note 2

The County's code of ethics required that the Ethics Board transmit copies of those provisions of local law to the County Executive, which the Ethics Board deemed necessary for posting in the County. Within 10 days after receiving those copies, the County Executive was required to cause the copies be posted conspicuously in every public building under the County's jurisdiction.

During our audit, we asked a representative from the County Executive's office why the code of ethics was not posted in the building tested and included his response in our report.

Note 3

The report accurately reflects the number of attestations reviewed; see our audit methodology in Appendix D. Our report neither attempts to overstate the relevance of these five individuals nor assert that these individuals are anything other than what they are defined as under the code of ethics, i.e., County officers or employees.

We amended our report to reflect that it is unclear whether those individuals received the code of ethics because the attestations of such could not be located.

Note 4

We disagree with the County's assertion that the more general recommendation that the Ethics Board should develop procedures to help ensure that disclosure statements are reviewed to identify transactions that could pose conflicts of interest goes beyond the scope of the powers and duties of the Ethics Board as currently constructed.

Our recommendation is merely a reiteration of certain code of ethics sections, under which the Ethics Board is required to review disclosure statements for potential conflicts of interest, and authorized to promulgate rules governing its own internal procedures for carrying out such duties.

Note 5

The audit report does not double count individuals serving in more than one required filer position.

Note 6

We requested and obtained a list of individuals employed by the County in June 2019. We shared a list of the employee filer exceptions with the Commissioner during our audit field work and worked with her to ensure the exceptions were accurate. We did not include individuals serving in positions that were not appointed by the County and we amended the report to remove exceptions associated with unfilled positions.

Note 7

In accordance with the local law in place at the time of our audit, the Ethics Board was required to prepare and submit an annual report to the County Executive and County Legislature, summarizing the activities of the Commission. In its report, the Ethics Board may also make recommended changes to the text or administration of this local law.

Note 8

A representative from the County Executive's office told us that they were unaware that posting the conflict of interest statute is a statutory requirement. We commend the County for taking swift action to comply with the requirement.

Note 9

We asked the Ethics Board Chair why training was not provided although it was discussed during an Ethics Board meeting in February 2017. The Chair explained to us the Ethics Board met for the first time in 2014, and then not again until 2016 due to Ethics Board member resignations. The Ethics Board Chair further explained that they were working on the initial foundation of the Ethics Board, were aware the training had to be completed, and were still working on a way to get it accomplished. As discussed in the Ethics Board meeting minutes, training discussion was limited to providing ethics training to the Legislature, not all officers and employees, as is required by the code of ethics.

Note 10

We believe that our audit methodology resulted in accurate results and that our report clearly reflects the methods used and conclusions reached.

# Appendix D: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed County officials, employees and Ethics Board members to gain an understanding of the governing and ethics oversight.
- We reviewed policies, procedures and Board of Legislators' and Ethics Board minutes related to ethics.
- We reviewed all 558 disclosure statements filed for 2017 and 2018 to determine whether they were completely and properly filed on time and any potential conflict of interests were reported to the Ethics Board.
- We reviewed all advisory opinions issued by the Ethics Board during the audit period.
- We reviewed procedures to receive ethical complaints from the public.
- We used our professional judgment to select a sample of five of 26 County buildings and walked through these buildings to determine whether the conflict of interest statute was posted. For our sample, we selected the building where we conducted a majority of our fieldwork and four additional nearby County buildings with no expectations of greater or lesser results.
- We used our professional judgment to select a sample of 20 of 697 newly hired employees during our audit period, with no expectations of greater or lesser results, to determine whether they signed an acknowledgement to having reviewed the code of ethics.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

The Legislature has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report,* which you received with the draft audit report. We encourage the Legislature to make the CAP available for public review in the County Clerk's office.

# Appendix E: Resources and Services

**Regional Office Directory**
www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

**Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas
www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

**Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems
www.osc.state.ny.us/local-government/fiscal-monitoring

**Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management
www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

**Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans
www.osc.state.ny.us/local-government/resources/planning-resources

**Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders
www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/cyber-security-guide.pdf

**Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller
www.osc.state.ny.us/local-government/required-reporting

**Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers
www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

**Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics
www.osc.state.ny.us/local-government/academy

## Contact

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APPENDIX B

ALBANY COUNTY

Department of Audit and Control

# Final Report

## Audit of Albany County Coroners' Office

July 2025

Susan Rizzo, Comptroller

Stephanie Slominski CIA CFE, Chief Auditor

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## Background

The Albany County Coroner's Office investigates deaths, records fatalities and assists survivors. Currently, four elected Coroners and two administrative staff maintain operations at the Coroners' Office. Additionally, Coroners must rely on various service providers to remove/transport human remains and perform laboratory and morgue services. When attending to indigent members of the community, certain services may be billed to the Albany County Department of Social Services. Based on the specialized and complex nature of this field, priority must be given to internal controls to ensure risks of loss or liability are identified and managed.

## Executive Summary

The Albany County Coroners' Office does not have adequate procedures for documenting activity and maintaining support. Auditors analyzed a total of 460 claims paid during the period 2020-2023. The results have been determined to provide abundant support for our audit conclusion. Coroners' Office processes for recording and maintaining support for activities do not produce adequate records for audit. The audit results indicate that the control environment does not provide sufficient assurance that loss of County funds due to fraud waste or abuse would be prevented or detected. Additionally, the audit revealed significant weaknesses in the process for identifying and managing related party transactions and conflicts of interest.

Auditors analyzed:

- 188 transactions related to the removal and transportation of human remains;
- 62 employee reimbursements for mileage expenditures;
- 210 transactions associated with lab services, (autopsy, etc.).

**Objectives**

- Determine if adequate controls exist over all financial processes; and
- Provide management with recommendations for corrective action as necessary.

**Scope**

This audit was conducted pursuant to Article 4, Section 403(f) of the Albany County Charter which states that the "Comptroller shall audit the financial records and accounts of all officers and employees charged with any duty relating to County funds or funds for which the County is responsible." The scope of this audit included all financial activity within the Coroners' Office for the period January 1, 2020 through December 31, 2023. Please note that the scope was expanded to include process areas in the County related to conflict management.

**Approach**

To accomplish these objectives the Department of Audit of Control (DAC) performed the following:

- Conducted walk through interviews with Coroners and Coroners' Office Staff to gain an understanding of current processes and procedures;
- Review all Coroners' Office internal policies and written procedures;
- Performed testing of transactions and supporting documentation; and
- Communicate observations to Coroners and develop corrective action, if necessary

**Observations**

Observations are outlined in the table on the following pages. In addition to control weaknesses within the Coroners' Office, the audit identified several areas for improvement in process areas outside of the Coroners' Office.

- Audit work revealed weaknesses in the current process to ensure financial conflicts are disclosed and managed. Additionally, included in the combined annual disclosure form, there appears to be an ambiguity regarding Form C instructions as it relates to Local Law 7 of 2019.
- A majority of claims were not properly supported as a result of a lack of updated procedures; however once audited, vendors are expected to provide appropriate support to verify that services were actually rendered.

# Audit Observations

## I. Vendor Selection: Removal and Transportation of Human Remains

| Observation and Impact | Recommendation for Corrective Action |
|---|---|
| Coroners' Office did not follow appropriate procedures for vendor selection.<br><br>The department provided a call list containing seven vendors the department utilizes for this service, stating that they rotate down the list to utilize all vendors equally to the extent possible. However, the data does not support this assertion. A significant majority of the expenditures for this service are concentrated between four specific vendors who appear to be related parties and represent the same funeral home according to the department's internal list. | Coroners conducting business on behalf of Albany County must comply with all applicable policies governing vendor selection and conflicts of interest. If a decedent (or family member) requests a specific end of life service provider, these wishes must be honored.<br><br>While a significant burden of responsibility is located at the department level, it is necessary to perform independent reviews and monitor activities to ensure that internal controls are working as intended.<br><br>An appropriate system of internal controls would ensure that vendors are selected at the department level, appropriately and without conflict.<br><br>The Comptroller's Office can perform semi-annual reviews of newly engaged vendors, evaluate the estimated annual aggregate spend and follow up with the department as necessary. |

## 2. Expenditure Processing: Removal and Transportation of Human Remains

| Observation and Impact | Recommendation for Corrective Action |
|---|---|
| As a subdivision of New York State, Albany County is subject to requirements for the proper documentation of expenditures. Support must be sufficient to prove the transaction occurred and was for a legitimate purpose. Additionally, NYS Public Health Laws require substantial documentation to support all activities related to the handling of human remains. It is currently incumbent on Elected Coroners to preserve the integrity of this process by producing and maintaining thorough and accurate records.<br><br>For the calendar years below, the Coroners' Office submitted the following claims for the removal and transportation of human remains:<br>• 2022 - 449 decedents – 66 claims<br>• 2023 – 539 decedents – 122 claims<br><br>These claims were consistently submitted without adequate support to verify that human remains had been removed or transported.<br><br>Additionally, for 33% of transactions in 2022 and 46% of transactions in 2023, the claims did not include the name of the coroner that initially engaged the vendor for the service or the pick-up and delivery locations.<br><br>Paying a claim without appropriate support does not provide adequate controls to ensure that County funds are being expended to benefit the objectives of the County. As a result, this creates a substantial risk that losses of County funds as a result of fraud, waste or abuse would likely go undetected. The DAC has the authority to request additional information and support to verify any claims. | The County must improve controls to ensure that claims submitted include adequate support to prove the expenditure occurred and was for a legitimate purpose for Albany County.<br><br>At a minimum, all claims for payment should be supported by:<br>• Decedent name<br>• Date of transport<br>• Begin and end locations<br>• Coroner of record<br><br>Claims submitted without adequate support must be rejected, returned to the department and remain unpaid until resubmitted with adequate support.<br><br>It should be noted that training of accounting staff at the department level may significantly improve the quality of support provided. |

## 3. Expenditure Processing: Employee Reimbursements

| Observation and Impact | Recommendation for Corrective Action |
| --- | --- |
| Albany County Travel Policy requires that employees provide an accurate record of travel expenses, including departure and return times and mileage. Additionally, based on IRS Guidance, employee reimbursements for expenses incurred may be required to be classified as taxable income to the employee if timing requirements are not met.<br><br>Mileage Reimbursements were claimed at a flat rate of $20. Claims were submitted without required support (beginning and end times and locations, decedent names, date of transport etc.). Auditors tested the entire population of claims paid during calendar years noted below:<br>• 2022 - 30 Claims representing 25,620 miles over 1,281 individual instances costing the County $15,143.<br>• 2023 - 32 Claims representing 21,220 miles over 1,061 individual instances costing the County $14,052.<br><br>Additionally, 13 claims in 2022 and 9 claims in 2023 were submitted in excess of 60 days, which is out of compliance with IRS regulations on employee reimbursements. | The Coroners must improve controls to ensure that claims submitted include adequate support to prove the expenditure occurred and was for a legitimate purpose for Albany County in accordance with the Albany County Travel Policy.<br><br>Department heads and managers must ensure that claims for employee reimbursements are submitted no later than 30 days after the expenditure was incurred.<br><br>Claims for employee reimbursements with incomplete support must be returned to the claimant to be completed and remain unpaid until adequate support has been provided.<br><br>Additionally, the claims auditing procedure needs to comply with IRS timing requirements related to taxable employee reimbursements. |

**4. Conflicts of Interest and Ethics Requirements**

| Observation and Impact | Recommendation for Corrective Action |
|---|---|
| Albany County Local Law 8 of 2011 and Local Law 7 of 2019 sets forth various requirements intended to "Establish high standards of ethical conduct for officers and employees of the County." Among other elements, this law requires individuals in selected roles to complete an annual financial disclosure. The list of individuals required to complete the form is generated by Human Resources annually and then approved by the Ethics Commission before it is distributed to each department. The disclosures are collected by the Clerk of the Legislature and provided to the Ethics Commission to be reviewed. The local law provides for written notification when filers fail to file, file deficient statements or the statements contain potential violations of the local law. Additionally, the local law, along with State and case law, determines how to manage required disclosures and recusals.<br><br>A review of signed annual disclosures for five elected Coroner's for the scope years 2020-2023 revealed that one former Coroner submitted an annual financial disclosure each year with material omissions related to outside employment at a family owned funeral business. Related party vendors were also used with no transactional disclosures.<br><br>Conflict management procedures reduce the risk of significant losses that result from inappropriate relationships and transactions when conflicts go undisclosed or unmanaged. | The Coroners' Office must comply with all legal requirements associated with annual disclosure forms, provide transactional disclosures when necessary and should seek assistance in managing potential conflicts of interests from the County Attorney and/or the Ethics Commission.<br><br>The County must evaluate its conflict management procedures to reasonably ensure that potential conflicts of interest are identified, disclosed and subsequently managed.<br><br>After discussions with the attorney to the Ethics Commission, it was determined that going forward the Ethics Commission will document the financial disclosure review process by use of a stamp. The Ethics Commission will determine the substance of the stamp, but it will include a place for reviewers' initials, date of review, and indicate if further action was necessary. |

| 5. Safety Supplies, e.g. Gloves, etc. |
|---|

| Observation and Impact | Recommendation for Corrective Action |
|---|---|
| It was revealed during the audit that Elected Coroners were experiencing difficulty in obtaining safety equipment and supplies, (including gloves). | Coroners' Office must improve their process for budgeting for ordinary and necessary expenditures.<br><br>If necessary, Coroners should request assistance from Department of Management and Budget to ensure that appropriate expenditures are in the budget to be approved. |

| 6. Human Remains ~ Timeliness and Identification of Responsible Party |
|---|

| Observation and Impact | Recommendation for Corrective Action |
|---|---|
| When an unattended death occurs, the Coroner is the first point of responsibility. The Coroner must conduct a preliminary search of the decedent's location to determine if the deceased is in possession of an address book or other means of identifying heirs.<br><br>If the Coroner can identify an heir within the immediate surroundings, the person is contacted and asked to perform the necessary steps to make funeral and burial arrangements. If the Coroner is unable to identify any heirs, or if the heir does not wish or is unable to perform the necessary steps, the Coroner must then contact a funeral home to remove the decedent from the morgue. The funeral home must contact DSS to perform a resource check to determine if the decedent qualifies for an indigent burial. If this is the case, it is the Coroners' responsibility to follow up to ensure the remains have been removed from the morgue.<br><br>When DSS has determined a decedent has resources but no known heirs, the Public Administrator may need to be notified, to assist in processing the estate and ensure that the service providers are compensated.<br><br>The Coroners are frequently neglecting to perform these steps and as a result remains have been left in the custody of hospital morgues for inappropriately extended periods.<br><br>The breakdown of process and unsatisfied responsibilities is creating issues for hospitals with limited morgue space. | The Coroners' must improve the process to determine the responsible party or make arrangements for a funeral home to begin the process.<br><br>Additionally, the process to involve DSS or the Public Administrator must begin immediately when heirs do not take responsibility for the decedent's arrangements. It is the responsibility of the Coroners' to ensure remains are removed from the morgues in a timely manner.<br><br>During our audit, it was established that morgue staff at Ellis hospital will begin providing weekly logs of decedents currently stored at the morgue to ensure that Coroners are aware of outstanding cases. |

## 7. Rate Setting for Indigent Burials – Department of Social Services

| Observation and Impact | Recommendation for Corrective Action |
|---|---|
| Funeral directors that perform services for the indigent are paid by the Albany County Department of Social Services (DSS). DSS must perform searches to determine if a decedent possesses any financial resources before the payment through County funds can be approved. The County Legislature sets the reimbursement rate for indigent burials by resolution. The most current increase in the rate was affected in January, 2016.<br><br>It has been increasingly difficult to identify funeral directors willing to provide indigent services as a result of the obsolete rates. Additionally, the process for funeral directors to receive payment from DSS often takes an unreasonable amount of time.<br><br>Outdated rates and an exhaustive payment process result in decedents being left in the custody of local morgues for inappropriate lengths of time. | The County must improve the process to determine when decedents are in possession of resources to ensure that funeral directors receive their payments in a timely manner.<br><br>Additionally, to ensure that providers are willing to perform indigent burials, Management and Budget, along with the Coroners' Office should work with DSS to evaluate the rates periodically and request legislative action to update and increase the rates to remain commensurate with the market. |

## 8. Contract Tracking and Management

| Observation and Impact | Recommendation for Corrective Action |
| --- | --- |
| All Department heads in Albany County, including separately elected officials, are implicitly responsible for all functions in their purview.<br><br>We noted that a resolution for an agreement between the Albany County Coroners and Ellis Hospital related to Morgue and Laboratory services had been in progress but was never finalized, approved or further processed into an executed contract. As a result, the Coroners' Office expended this line item significantly over the approved budget. Based on our analysis, it is likely the Coroners' Office lacks the expertise and staffing to perform this function satisfactorily.<br><br>Failure to track and manage contract renewal dates increases the risk that expenditures are not processed in a manner that is cost effective or prudent with Albany County funds. | The Coroners' Office must take responsibility for all office functions. However, in departments with clear limitations of staffing or expertise, the county should provide a minimum of support for these centralized functions.<br><br>It is possible the Coroners' Office should consider training to monitor contract renewal dates.<br><br>During the exit process for this audit it was revealed that Albany County is currently implementing a new Contract Management System (CMS). The successful operation of this program will substantially reduce the risk of contract renewals left unattended. |

## Conclusion

The Albany County Comptroller's Office will work with department heads in several respective process areas to improve procedures related to controls over expenditures and conflict management.

The Albany County Coroners' Office does not have adequate procedures for recording activity and maintaining support to ensure all expenditures are appropriate. Additionally, the audit revealed significant weaknesses in the process for identifying and managing related party transactions and conflicts of interest. The Comptroller's Office will continue to work with Coroners to establish appropriate procedures.

Further, it was revealed that the rates paid by DSS for indigent burials, set by legislative action, have not been increased since 2016. Additionally, vendors are waiting extended periods to be reimbursed by DSS. This has not been addressed by DSS or the Coroners' Office during the budget process as a concern, yet it should be acknowledged that it has been increasingly difficult to identify funeral directors willing to provide indigent services as a result.

I would like to thank all Albany County Coroners' Office for their cooperation and assistance, and for providing us with the materials and documentation to complete this audit.

Sincerely,

Susan Rizzo,
County Comptroller

Stephanie Slominski CIA, CFE
Chief Auditor

cc: Commissioner, Department of Management and Budget
Commissioner, Department of Social Services
Executive Deputies, Albany County Comptroller's Office
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Please see the responses below to the Albany County Department of Audit and Control's recent audit of the Albany County Coroner's Office:

1. **Vendor Selection: Removal and Transportation of Human Remains**

   - A letter was mailed to all funeral homes within Albany County in order to formulate a list of vendors willing to transport remains. Based off of those who responded, a vendor list was made and vendor selection is often based off of an individual's availability at the time of a call. An updated letter will be sent once again to funeral homes in order to obtain more vendors willing to provide this service to the county.

   - These vendors provide the initial decedent transport service, but families are always given the choice as to which funeral home they prefer to provide end of life and burial services.

2. **Expenditure Processing: Removal and Transportation of Human Remains**

   - All vendors have already been notified that their claim for payments must include the following information:

     **Decedent Name**
     **Date of Transport**
     **Begin and End Locations**
     **Coroner Name**

   - Vendors have also been notified to submit claim for payments directly to our office electronically, which should help decrease wait time for paper claims.

   - A new Case Management System (MDI Log) will be implemented this year that will allow better tracking of vendors, among other benefits.

3. **Expenditure Processing: Employee Reimbursements**

- Albany County's Official Travel Manual, as well as Travel Logs have been provided to each Coroner to track their actual mileage to calls.

- Employees have been notified that all mileage claims must be submitted no later than 30 days after the expense occurs.

4. **Conflicts of Interest and Ethics Requirement**

- It was discussed that the four current Coroners have correctly filled out their Annual Financial Disclosure Forms, and the omissions that were found are related to one former Coroner, no longer employed by the County.

5. **Safety Supplies, ie: Gloves, etc.**

- A budget line was already added and approved in 2025 in order to purchase safety equipment such as masks, gloves, etc. for each Coroner.

6. **Human Remains-Timeliness and Identification of Responsible Party**

- If decedents are found to be indigent, or next of kin refuses to take responsibility for burial arrangements, these cases must be turned over to Department of Social Services in order to identify any financial assets. Unfortunately, this DSS process is cumbersome and lengthy, and finding a funeral home willing to front these burial expenses without guarantee of payment is unlikely. It should be clarified that in order to shorten the time indigents remain in the morgue, the procedures and approval process from DSS must be updated in order to streamline this process. Nowhere in County Law does it state that the Coroner's Office is responsible for making burial arrangements for indigent people.

7. **Rate Setting for Indigent Burials-Department of Social Services**

- Indigent burial rates are determined by DSS and Albany/Rensselaer Local Funeral Home Associations. These rates are not determined or changed by the Coroner's Office.

8. **Contract Tracking and Management**

- A resolution to continue the contract with Albany County and Ellis Medicine was in process, and appropriate supportive departments were contacted in a timely manner in order to move this process forward.

- This budget line was not over-expended as a result of this contract not being finalized before December 31, 2024. Ellis Hospital did not increase its rates while waiting a contract renewal, and morgue and pathology services continued with no interruption. For reference, the previous contract renewal with Ellis Hospital for the time period of January 1st, 2023 through December 31st, 2024 was not finalized until May 8th 2023, again with no interruption to services. (Resolution # 23-178)

- Looking at budget trends, this line item typically goes over budget each year, as it is extremely hard to predict the number of cases per year. This line item was increased by $200,000 in 2025 to avoid such a large deficit, and should be noted that waiting for contract renewals to take place have had no negative effect on this budget line.

- It was determined and discussed in emails from the Comptroller's Office that the ultimate responsibility to track contract expiration does not fall on department managers, rather on certain specific County departments. This audit observation regarding contract tracking and management was also not part of the initial audit proceedings, therefore the Coroner's Office was not able to appropriately clarify responsibilities and address this observation.

Respectfully,

The Albany County Coroner's Office

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January 29, 2025

Ms. Susan Rizzo
Comptroller
Albany County Comptrollers Office
112 State Street, Room 1030
Albany, NY 12207

RE: Audit of Albany County Coroner's Office

Dear Comptroller Rizzo:

This letter is in response to the Comptroller's Audit of the Albany County Coroner's Office, which also specifically reflected observations and recommendations for corrective action for the Albany County Department of Social Services.

In reference to #6. Human Remains – Timeliness and Identification of Responsible Party and the following "Observation and Impact" related to DSS:

- The funeral home must contact DSS to perform a resource check to determine if the decedent qualifies for an indigent burial.
- When DSS has determined a decedent has resources but no known heirs, the Public Administrator may need to be notified, to assist in processing the estate and ensure that the service providers are compensated.

The Comptrollers Recommendation for Corrective Action is for the Coroners' to "involve DSS or the Public Administrator must begin immediately when heirs do not take responsibility for the decedent's arrangements." It is the responsibility of the Coroners' to ensure remains are removed from the morgues in a timely manner.

**Albany County Department of Social Services Corrective Action Response**
The Department of Social Services has a formal indigent burial application and regulatory process that is followed for indigent burials. The Department of Social Services has frequent discussions with the funeral homes and answers questions and provides updates on what is needed for indigent burial eligibility determination and payment. To make the indigent burial application process easier for the funeral homes, a "fillable' PDF version of the application was developed and emailed with instructions to all of the funeral homes in July 2024. The funeral homes (or family members) understand they

should complete the application and submit with a death certificate and itemized bill via email as soon as possible so the Department can conduct the eligibility review and resource/asset verification process with local banks and credit unions promptly. If there are no heirs and there are resources identified (e.g. house, bank accounts, etc.), the Department of Social Services has a process in place to notify the Public Administrator as soon as we become aware. In June of 2024, the Department of Social Services added the Public Administrator notification to their checklist and formal processes to ensure appropriate notification is made.

In reference to 7. Rate Setting for Indigent Burials – Department of Social Services and the following "Observation and Impact" related to DSS:

Funeral directors that perform services for the indigent are paid by the Albany County Department of Social Services (DSS). DSS must perform searches to determine if a decedent possesses any financial resources before the payment through County funds can be approved. The County Legislature sets the reimbursement rate for indigent burials by resolution. The most current increase in the rate was affected in January 2016.

It has been increasingly difficult to identify funeral directors willing to provide indigent services as a result of the obsolete rates. Additionally, the process for funeral directors to receive payment from DSS often takes an unreasonable amount of time.

Outdated rates and an exhaustive payment process result in decedents being left in the custody of local morgues for inappropriate lengths of time.

The Comptrollers Recommendation for Corrective Action is for The County must improve the process to determine when decedents are in possession of resources to ensure that funeral directors receive their payments in a timely manner.

Additionally, to ensure that providers are willing to perform indigent burials, Management and Budget, along with the Coroners' Office should work with DSS to evaluate the rates periodically and request legislative action to update and increase the rates to remain commensurate with the market.

**Albany County Department of Social Services Corrective Action Response**
As noted, the Department of Social Services follows the indigent burial reimbursement rates set by the County Legislature. The Department is not aware of a dearth of funeral directors who are not willing to provide indigent burial services, as we continue to see a steady influx of indigent burial applications. The Department has also not received any complaints or concerns from the funeral directors that the reimbursement rates are obsolete, making it difficult for them to fulfill their obligations in moving forward with an indigent burial. The Department is in agreement to evaluate the reimbursement rates, keeping in mind that any increase in cost will be 100% county taxpayer dollars since the NYS reimbursement for burials is set to a maximum of 29% of $900 which equates to $261 per burial.

Delays in processing an indigent burial payment often stems from incomplete decedent identifying information and/or required documentation needed (e.g. death certificate, itemized bill) to determine eligibility. We continue to work with the funeral directors to request/obtain identifying information on the decedent and if necessary utilize systems available to DSS to assist and expedite the process.

As the Department of Social Services continues to face challenges in getting the banks to be responsive to our requests for decedent's resource information, the Department implemented a 45-day maximum timeline, which follows the regulatory standard for Temporary Assistance applications. If the Department has not received the resource verification from the banks, we will process payment of an indigent burial no later than 45 days after receipt of the completed application and required documentation, Any resource information that is received after the processing of an indigent burial will be recovered through legal estate proceedings. The implementation of this 45-day maximum timeline has ensured that the funeral directors receive their payments in a more-timely manner. The Department will continue to assess how to improve the resource verification process with the banks.

Attached are the Burial Procedures that the Albany County Department of Social Services follows.

Please let us know if you have any questions regarding our response to this audit.

Sincerely,

Erin M. Stachewicz
Commissioner

cc: Stephanie Slominski, Chief Auditor
David Reilly, Commissioner, Management and Budget

DANIEL P. MCCOY
COUNTY EXECUTIVE

COUNTY OF ALBANY
DEPARTMENT OF SOCIAL SERVICES
162 WASHINGTON AVENUE
ALBANY, NEW YORK 12210-2304
PHONE (518) 447-7300
WWW.ALBANYCOUNTY.COM

ERIN M. STACHEWICZ
COMMISSIONER

TYRELL L. GLADDEN
EXECUTIVE DEPUTY
COMMISSIONER

*Burial Checklist*

- Date of Referral: ________________ Referred By: __________________________
- Name of Deceased: ______________________________________________________
- Date of Birth: __________________________ SSN: _____/_____/________
- CIN#: _________________________ Case#: __________________________
- Address at time of death: __________________________________________________
- Google Search (address unknown): ____________________________________________
- CLEAR search (Sean Hicks – Rare Request): _____________________________________
- Date of Death: ___________________________ Location: ____________________
- Funeral Home Info: _______________________________________ Vendor #: _______
- Burial: _____ Cremation: _____ With Services: _____ Without Services: _____
- Results from Bank Search: ____________________ PIA: Balances are now being sent directly to ACDSS
- Application Denied for: **Property Found – Bank Resources – Death Certificate – Itemization List** ______
- Comptroller Notified (when resources found and no heirs) ☐ Yes ☐ No
  Date Notified:____________________________

*Services*

Burial:

- Burial W/W out Service: ______________________________ $2,000.00 Max
- Other: Crypt/Liner/Vault: ______________________________ $610.00 Max
- Plot ____________________ $800.00 Max Other (Mileage): ____________________
- Total Cost: ______________________________

Cremation:

- Cremation W/Service: ______________________________ $2,000.00 Max
- Cremation W/Out Service: ______________________________ $700.00 Max
- Crematorium Charges: ______________ $350.00 Max Other(Mileage): ________________
- Total Cost: ______________________________

**REMAINS PLACED AT THE SARATOGA NATIONAL CEMETARY FOR VETERANS:** _______

**TOTAL PAYMENT MADE BY FAMILY:** ________________

**AGENCY MAX FOR BURIAL OR CREMATION:** _______________ **(TO THE FUNERAL HOME)**

Date Processed: _______________

**NOTES:**

## Albany County Department of Social Services

## BURIAL ASSISTANCE FOR INDIGENT DECEASED PERSONS

The local district provides for burial when a TA recipient or other indigent person dies leaving no funds or insurance sufficient to pay the cost and there are no relatives, friends, or other persons liable or willing to take responsibility for the burial expense.

The Albany County Legislature has sent forth guidelines for payment for burial expenses. The legislature sets the limit on the amount of money that is paid on a burial of indigent persons in Albany County. This limit defines an "indigent burial" burial cost to include all reasonable expenditures incidental to the proper burial of a deceased poor person, including such items as purchase of a plot, clothing, transportation of the body to the place of burial, mortician services and preparation and closing of the grave.

Albany County Department of Social Services will require an itemized bill that the funeral home/undertaker performing the burial keeps on file for inspection by the Health Department to prevent any possible abuse. Albany County Department of Social Services will require an itemized bill be sent to the agency to determine eligibility. If the itemized bill exceeds the allotment allocated by the legislature, Albany County Department of Social Services cannot pay for the burial. The itemized bill cannot exceed the Legislature's resolution standards.

The funeral director will complete the letter of indigent signed by the next of kin (family or friend) verifying the family understands the policies set forth for indigent burials in Albany County.

Responsibility for Burial are Relatives, Legally responsible relatives are primarily responsible for burial cost. The legally responsible relative, family, friend or designated funeral home must complete the Fillable PDF Application for Burial Assistance in full and provide all needed documentation to determine financial eligibility (expenses, resources and income).

An Application for Burial Assistance must be completed by both parents of a child. The application and required documentation can be emailed to: indigentburials@albanycountyny.gov

If there are no relatives/legally responsible relatives, the funeral home must complete the Fillable PDF Application for Burial Assistance in full and provide all needed documentation to determine financial eligibility (expenses, resources and income).

- Albany County Department of Social Services will complete a bank search on the decedent, and legally responsible relatives (spouse, parents of a child).
- All available income and resources on the date of death must be utilized to pay for the burial expense.
- The Decedent's income and resources cannot be used to pay the $750.00 Supplemental Payment. The Supplemental payment is the expense of the Legally Responsible Relative and friends.

- The Albany County Department of Social Services will deduct any payments made to the Funeral Home by the Legally Responsible relative, which is not for a Supplemental Service, from the resolution guidelines sent forth.

The Funeral Director/Funeral Establishment upon agreeing to accept any Social Services Indigent Burial Assistance funding agrees to include at least, but not limited to the following:

a) Securing authorization for the burial from the Department of Social Services.
b) Arranging for services to be performed with the next-of-kin, legally responsible relative, friend, or any such person who shall make the funeral arrangements, not inconsistent with the desires or religious beliefs of the deceased.
c) Removal of the remains from the place of death with subsequent transfer to the place of interment or disposition within a radius of fifteen miles of the funeral director's establishment.
d) Embalming and/or sanitary preparation of the remains (decomposed bodies may be sanitarily disinfected, wrapped in a sheet, using a rubber pouch, where required, and placed in a casket)
e) Providing a dignified casket
f) Furnishing items of clothing as needed, church or clergy honorarium, a minimum newspaper notice of at least two days in two newspapers.
g) Use of the establishment facilities in providing for minimum calling hours (one or two hours, if family or friends so desire) and for a funeral service.
h) Preparing an itemized bill for the Department of Social Services and presenting it with the appropriate burial documentation (Family contract, receipts, etc.), along with a completed indigent burial application and death certificate.
i) The Funeral Home will not request additional payment from the legally responsible relative after Albany County Department of Social Services has agreed to pay the funeral home for the burial expense.

Albany County Department of Social Services will determine eligibility and process all indigent burials within 45 days of receipt of the completed indigent burial application, death certificate and itemized bill.

Albany County Department of Social Services will notify the funeral director of any expense that the family is responsible to pay due to income or resources.

The Albany County Department of Social Services Temporary Assistance Division, will handle the burial application, all needed eligibility documents and financial eligibility determinations. The authorization of payments and notification of death will be handled by the designated staff person(s) assigned to handle indigent burials. The contact information is as follows:

**Jennifer McNally, Supervising Eligibility Examiner**
Phone: 518-447-7421 Fax: 518-447-7407
E-mail: Jennifer.McNally@albanycountyny.gov

In Jen's absence you can reach out to:

**Dave Bradley, Assistant Director**
Phone: 518-447-4950 Fax: 518-447-7407
Email: David.Bradley@albanycountyny.gov

**Ronald Miller, Director**
Phone: 518-447-2571 Fax: 518-447-7407
Email: Ronald.Miller@albanycountyny.gov

**Albany County Department of Social Services**
**Internal Burial Procedures**

**Purpose**

The Local district provides for a burial when a TA recipient or other indigent person dies leaving no funds or insurance sufficient to pay the cost and there are no relatives, friends or other persons liable or willing to take responsibility for the burial expense (NYS Temporary Assistance Source Book.).

The particulars related to districts' responsibilities concerning the burial of indigents can be found in the New York State Temporary Assistance Source Book (Chapter 16, sections J & K), New York State Social Services Laws 62 & 141, 87ADM-7 and 90ADM-5.

Indigent Burial eligibility applications are processed by the Temporary Assistance Division.

**Indigent Burial Procedure**

We typically find out that someone is requesting an indigent burial when we receive a call from a funeral home or we are in receipt of a burial application from a family member or friend of the deceased.

If the family or friend calls first we answer general questions concerning what the county pays for and then politely explain that we will work directly with the funeral home. We do this so that the funeral home is aware that this could be an indigent burial.

A burial application is required to be completed detailing the funeral home's name, the name of the funeral home contact information, the deceased's name, address, social security number, date of birth and date of death. We also need to know where the deceased died and who is making the arrangements. In addition to the burial application, a certified death certificate as well as an itemized bill for funeral expenses must be provided.

The Temporary Assistance (TA) Eligibility Examiner will determine whether the deceased was receiving some type of assistance by conducting a search of Welfare Management System (WMS). If the deceased is not in our system or only has closed cases, we explain to the funeral home that an application, along with a death certificate and itemized bill for funeral services for the indigent burial is needed.

If the Coroner or funeral home is unable to provide an address for the decedent, the TA Eligibility staff will do a google search to see if they can find a last known residential location of the decedent.

If the coroner or funeral home has done their due diligence in obtaining decedent identifying information and they are unable to provide an SSN for the decedent, the TA Eligibility staff will reach out to our Fraud Supervisor to see if they can conduct a CLEAR search to get additional identifying information about the decedent. *Note: CLEAR does not have the capability of providing any bank/resource information on a decedent.*

For clients in a Nursing Home, we reach out to the Medicaid Division to see if they have any resource documentation that can be shared and staff can also look in the NYS Imaging/Enterprise

Document Repository to see if any resource information was submitted for the Medicaid coverage. I-EDR. If a client is in a Nursing Home, but was on SSI prior to going to the Nursing Home, we ask for an application.

If the deceased had an open TANF, SN, MA-SSI, MA or FS case, we advise the funeral home that we have found an active case in our system and that we will review their case to see if we are able to determine whether there are any resources available to pay for the burial. An eligibility worker from the Temporary Assistance division will review the entitlement application and then inform the funeral home of whether there is sufficient information to make a resource determination.

- If the examiner finds that there are no resources available for the burial then we notify the funeral home that Albany County Department of Social Services will pay for the burial.

- If the examiner finds that the deceased has a burial account or enough money to pay for the burial then we provide that information to the funeral home and consider it a private pay burial.

If the examiner is unsure of the resources (such as MA-SSI cases) or if an application is needed, then we explain to the funeral home that we don't have enough information to make a definite determination at this time and request that the funeral home to proceed as if this is a social services burial. We indicate to the funeral home that they can send us a itemized bill and we will either pay it within the time allowed by the county's prompt payment policy or share with them any information we find concerning resources that exceed the amount that we would pay them.

When there is any question on available resources we conduct a bank search.

**<u>Procedures for Bank Searches</u>**
The designated staff in the DSS Accounting division who is responsible for conducting the bank resource verification for indigent burials, completes Form RD-18 "Request for Client's Resource Clearance" from the banks. There are two types of bank searches conducted:

1. When a General bank search is conducted, the Accounting staff person generates a generic cover letter and mails the request with the Form RD-18 to following banks:
   Pioneer Savings Bank
   Key Bank, NA
   CAP COM Federal Credit Union
   1st National Bank of Scotia
   SEFCU
   Trustco Bank
   First Niagara Bank
   HSBC Bank USA
   TD Banknorth NA
   Bank of America

2. If there is a specific bank search that needs to be conducted, The Accounting staff person generates a letter specifically directed to the bank specified along with the Form RD-18.

3. If the bank does not respond within 2 weeks, a second notice is mailed out to them.

4. If the result of the bank search comes back negative, we pay the funeral home bill if we have not already done so.

5. If the result of the bank search comes back positive, we follow one of the courses of action shown below:

   a. If we find an amount greater than what we would pay:

      - If the bill has not been paid, notify the funeral home and give them the information so they can pursue the greater reimbursement.
      - If the bill has already been paid, send the information to the Legal division so they can do an estate claim to recover the money.

   b. If we find a resource with a value that is less than our burial allowance, we pay the funeral bill and send the information to the Legal division so they can process an estate claim.

   c. If there are resources found (e.g. house, bank accounts, etc.) and there are no known next of kin identified, DSS will notify the Comptroller, as the Public Administrator for the estate.

**Important Notes:**

- If Bank Resource Verification does not come back from banks within 45 days, DSS will move forward to pay the indigent burial to the funeral home and will work with the Albany County Legal Department to recoup any resources from the estate of the decedent.

- All funeral bills are paid according to the rates authorized by the Albany County Legislature.

- All information related to the burial is maintained in a file folder and kept in the Accounting Division at 162 Washington Avenue.

**Burial Reimbursement**

State reimbursement for burial expense is capped at 29% of the first $900 of expense incurred by local districts ($261). There is no Federal reimbursement for burial expenditures.

DANIEL P. MCCOY
COUNTY EXECUTIVE

COUNTY OF ALBANY
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VALERIE SACKS
DEPUTY COMMISSIONER

# Application for Burial Assistance

Application Date:__________ Registry Number:__________ Case Number:__________

☐ Approved ☐ Denied Eligibility Determined By (Worker Signature):__________

Supervisor Signature:

__________

**NOTE: Application must be completed and submitted within 60 days of death of the individual for whom a burial allowance grant is sought.**

## 1. Decedent's Information

Name of Deceased:__________ Date of Birth: __________ Date of Death:__________

Last Address of Deceased:__________

Place of Death: __________ Cause of Death:__________

Is there any legal action connected to the death? ☐ Yes ☐ No If yes, please provide details:__________

__________

## 2. Funeral Expenses (for agency use only)

| | |
|---|---|
| ☐ Grave Opening/Closing:..........................$________ | Name of Funeral Home:__________ |
| ☐ Cremation:..........................................$________ | Address: __________ |
| ☐ Vault:...............................................$________ | __________ |
| ☐ Other Burial Services (embalming, viewing, etc.):$________ | Total Funeral Expenses: $ 0.00 |

## 3. Applicant for Burial Allowance

The applicant's relationship to the deceased is the following: ☐ Legal Spouse ☐ Son/Daughter ☐ Parent ☐ Friend ☐ Organizational Friend ☐ Other (Please Specify):__________

Applicant Name:______________________________ Applicant Phone Number: ____________

Applicant Address:______________________________________________________

______________________________________________________

**4. Veteran Status**

Was the deceased a Veteran? ☐ Yes ☐ No

If yes, did the Veteran receive any Veteran's benefits? ☐ Yes ☐ No If yes, how much? $____________

Was the deceased a spouse or minor child of a Veteran? ☐ Yes ☐ No

## 5. Survivors

A parent of a minor or a spouse is considered a Legally Responsible Relative (LRR). If the deceased is survived by a LLR, provide the name(s), address, date of birth, and social security number of the LRR, as well as the relationship of the LRR to the deceased.

☐ No LRR ☐ Parent(s) ☐ Spouse

LRR Name:________________________ LRR Address:-

________________________

LRR Date of Birth:________________________

________________________

LRR Social Security Number:________________

The above named LRR is currently receiving the following public benefits from the Department of Social Services and/or the Social Security Administration: ☐ Public Assistance ☐ Medicaid ☐ SNAP ☐ SSI ☐ Other:__________

LRR Case Number:________________

Second LRR Name:________________________ Second LRR Address:-

________________________

(if different from LRR above)

Second LRR Date of Birth:________________

________________________

Second LRR Social Security Number:____________

The second LRR is currently receiving the following public benefits from the Department of Social Services and/or the Social Security Administration: ☐ Public Assistance ☐ Medicaid ☐ SNAP ☐ SSI ☐ Other:__________

Second LRR Case Number:________________

## 6. Estate

Did the deceased have a will? ☐ Yes ☐ No Did the deceased leave an estate? ☐ Yes ☐ No

If yes, please provide details:________________________________________________

________________________________________________

## 7. Assets

Did the deceased or LRR have any of the following assets at the time of the death? If yes, please provide value amount:

Cash ☐ Yes, $________ ☐ No

Real Property ☐ Yes, $________ ☐ No

Pension ☐ Yes, $________ ☐ No

Bank Account(s) ☐ Yes, $________ ☐ No

Union Benefits ☐ Yes, $________ ☐ No

Automobile(s) ☐ Yes, $________ ☐ No

Life Insurance ☐ Yes, $________ ☐ No

Burial Space/Trust ☐ Yes, $________ ☐ No

Stocks, Bonds, Investments ☐ Yes, $________ ☐ No

Other: ☐ Yes, $ ☐ No

## 8. History

Describe how the deceased supported him/herself:________________________________________

If the deceased was receiving public benefits from the Department of Social Services or the Social Security Administration and/or employed at the time of death, please provide additional details, including case number(s):

The deceased was in receipt of: ☐ Public Assistance ☐ Medicaid ☐ SNAP ☐ SSI ☐ Other:____________________

Case Number(s): ________________________________________

Name of Employer:________________________________________ Type of Work/Job ☐
Title:____________________

Employer Address:

________________________________________________________________________________

________________________________________________________________________________

**9. Living Expenses for the Month of Death**

Actual Rent or Mortgage of the dwelling of the deceased for the month the death:
$____________________________

Actual Fuel and Utility costs of the dwelling of the deceased for the month of death:
$____________________________

**10. Disclosures and Authorizations**

I, the undersigned, authorize the Commissioner of the Albany County Department of Social Services (ACDSS) or his/her authorized representative to make all inquiries necessary in relation to this application and gives full permission to have any or all information in this application verified. I also agree to a complete bank search for the deceased and all LLRs.

Appearance: I understand I may be required to report in person to the Department of Social Services to provide further information concerning this application and my failure to comply with this provision may result in the denial of this application.

Penalties: I understand that my application may be investigated and I agree to cooperate in such an investigation. Federal and State laws provide for penalties of fine, imprisonment or both, if you do not tell the truth when you apply for Burial benefits or at any time when you are questioned about your eligibility, or cause someone else not to tell the truth regarding your application. Penalties also apply if you conceal or fail to disclose facts regarding your initial eligibility for burial benefits.

Consent: I understand that by signing this application form that I agree to any investigation made by the Department of Social Services to verify or confirm the information I have given, or any other investigation made by them in connection with my request for burial benefits. If additional information is requested, I will provide it. I will also cooperate fully with State and Federal personnel in a Quality Control Review.

Certification: I swear and/or affirm under the penalty of perjury that the information I have given or will give to the Department of Social Services is correct.

Appearance: I understand that I may be required to report, in person, to ACDSS to provide further information concerning this application and my failure to comply with this provision may result in the denial of this application.

Signature of Applicant: ________________________ Date: ____________

# Burial Claims Application Process

## I. Background:

The Albany County Department of Social Services (ACDSS) can assist individuals in need of assistance to meet funeral expenses. These funds are available when an indigent resident of Albany County dies who may have been in receipt of Supplemental Security Income (SSI), Social Security Benefits, (retirement, dependents, and disability benefits), Temporary Assistance (Public Assistance), or leaves no funds to cover his or her burial expenses, and there is not a Legally-Responsible Relative (LRR) who is able to pay the funeral expense. ACDSS will not reimburse an individual or a group for the cost of burial expenses. All burial expense payments made by ACDSS will be paid directly to the funeral home.

## II. To Apply:

The individual who makes the funeral arrangements or his/her representative must file an application prior to services being performed by the funeral home. The funeral home is required to call ACDSS prior to performing any services. If the funeral home fails to call ACDSS, ACDSS reserves the right not to make an expense payment. The parents of a deceased child under the age of 21 must both apply for burial assistance for the child. A spouse must apply for the deceased spouse. Documentation for financial eligibility and a completed application are to be submitted to:

ACDSS
162 Washington Ave
Albany, NY 12210
Attn: Temporary Assistance Division, 2nd floor

Or by Fax: (518) 447-7407

The Albany County Legislature determines the available funding and fee schedule for Burial Assistance that can be issued by ACDSS. ACDSS must adhere to the mandates of the legislature for the payment of the burial expenses. ACDSS will assist with a burial if the individual is financially eligible for payment.

This is pursuant to County Legislature Resolution No. 281 and 18 NYCRR 358-3.1 (d).

## III. Supplemental Payments:

Non-LRR friends or relatives will be allowed to supplement the fee schedule for materials or services Albany County Department of Social Services does not pay for, up to a maximum of $750.00. Any additional supplementation above the $750.00 allowed is to be used to reduce the county's cost. Any supplementation in excess of the $750.00 allowed, either monetarily or for materials (caskets, etc.) and/or services, (limousines, etc.) purchased privately and provided for the funeral, that is not used to reduce the county's cost is strictly prohibited. Contributions from LRR (spouse or parents of minors) shall be used to reduce the county's share of the burial costs. Any supplementation, monetarily or for materials (casket, etc.) and/or services (limousines, etc.), purchased privately or provided for the funeral that is not used to reduce the county's cost will be considered an attempt to commit fraud.

The following items represent some of the items that should be paid for using supplemental payments: any death notice exceeding the free service offered by the local newspapers, additional viewing hours, clergy honorarium, flower vehicle, limousine, hair styling, register book, prayer cards, church services, organist, funeral procession, cemetery equipment, weekend cemetery charges and an urn for cremation.

This is pursuant to County Legislature Resolution No. 281 and 18 NYCRR 358-3.1 (d).

## IV. Required Documentation:

1. An Application for Burial Assistance completed and signed by the applicant. The LRR (spouse or parent of a minor child), is required to complete application.
   *Note: Both parents of a minor child must apply, either together or separately.*
2. A copy of the Funeral Contract, also known as the Statement of Goods and Services Selected.
3. A copy of the cemetery or crematory bill, itemizing all charges.
4. Copy of any and all receipts for goods and services paid to the Funeral Home.
5. Information and documentation regarding the decedent's available assets and income as of the Date of Death and those of the LRR applicant. Assets and income including, but not limited to:
   a. Bank accounts, including savings and checking accounts, of the deceased and LRR applicant.
   b. Life Insurance for the decedent. Life insurance is used to cover the remaining expenses and burial cost of the decedent.
   c. Burial space, burial trust, burial plot.
   d. All sources of income must be verified, including, but not limited to, Earned Income, SSI, Social Security Disability, Veterans Benefits, Retirement Benefits, and Public Assistance Benefits.
   e. If the deceased was receiving Social Security Disability or Social Security Retirement and was married, the spouse must apply for the $255.00 death benefit through Social Security Administration and the money must be used for burial assistance.
6. Information and documentation regarding the decedent's household expenses:
   a. Rental expense
   b. Heating expense
   c. Health insurance expense
7. Verification of the marital status of the decedent
   a. Marriage license
   b. Divorce decree
   c. Statement form applicant that the decedent was never married

DANIEL P. MCCOY
COUNTY EXECUTIVE

COUNTY OF ALBANY
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COMMISSIONER

VALERIE SACKS
DEPUTY COMMISSIONER

# Indigent Burial Letter

Name of Deceased: ______________________________

Date of Death: ______________________________

Name of Funeral Home: ______________________________

Albany County Department of Social Services (ACDSS) acceptance of burial costs is contingent upon the following:

- The deceased is found to be indigent at the time of death. For the deceased individual to be considered indigent, both the deceased and any Legally Responsible Relative (parent of minor or spouse) must have no resources that can be used to pay for funeral costs.
- Costs for the burial will be paid according to the attached fee schedule.
- The following are **not** included in a burial allowance from ACDSS: death notice exceeding the free service offered by local newspapers, additional viewing hours, clergy honorarium, flower vehicle, limousine, hair styling, register book, prayer cards, church services, organist, funeral procession, cemetery equipment, weekend cemetery charges and an urn for cremation.
- Contributions from any Legally Responsible Relative (LRR) shall be used to reduce ACDSS share of the burial costs. Any supplementation monetarily for materials (caskets, etc.) and/or services (limousines, etc.) purchased privately by LRR, and provided for the funeral, that is not used to reduce ACDSS cost will be considered an attempt to commit fraud.
- Non responsible friends and/or relatives will be allowed to supplement ACDSS costs for materials or services up to a maximum of $750.00. Any additional supplementation above $750.00 is to be used to reduce ACDSS costs.
- Any supplementation in excess of $750.00, either monetarily for materials (caskets, etc.) and/or services (limousines, etc.), purchased privately and provided for the funeral, that is not used to reduce ACDSS costs is strictly prohibited.

I, the undersigned, have read or had read to me the conditions for ACDSS acceptance of burial costs. I wish to proceed with a county burial. I understand and agree that the deceased is indigent, and any private, non-LRR supplementation is voluntary and will not exceed $750.00.

Signature of Person Making Arrangements: ______________________________ Date: ____________

# Burial Allowance Schedule

*Effective 1/1/16

| | |
|---|---|
| Adults and Children | $2,000.00 |
| Infants (1 Day to 2 Years) | $900.00 |
| Stillborns | $375.00 |
| | |
| **Cremations** | |
| Full Services | Same as above |
| Immediate Disposition | $700.00 |
| Cremations: At Cost/Max | $350.00 |
| | |
| Transportation per mile* | $2.00 |
| *Outside of 15 mile radius, 150 mile max | |
| | |
| Death Outside of Capital District | $150.00 |
| Private, Non-LRR Supplementation | $750.00 |
| | |
| Oversized Casket | |
| X1 | $132.00 |
| X2 | $190.00 |
| X3 | $253.00 |
| X4 | $402.00 |
| | |
| Vault At Cost/Max | $ |
| | |
| Grave Opening/Closing | $ |

DANIEL P. MCCOY
COUNTY EXECUTIVE

MICHELE G. MCCLAVE
COMMISSIONER

ERIN M. STACHEWICZ
EXECUTIVE DEPUTY
COMMISSIONER

VALERIE SACKS
DEPUTY COMMISSIONER

COUNTY OF ALBANY
DEPARTMENT OF SOCIAL SERVICES
162 WASHINGTON AVENUE
ALBANY, NEW YORK 12210-2304
PHONE (518) 447-7300
WWW.ALBANYCOUNTY.COM

July 29, 2024

Funeral Home
Address
City, State Zip

Dear XXXXX

Thank you for being a valued Funeral Home who assists and prepares burials for Albany County indigent deceased persons.

We have recently made our burial application forms fillable so they are more user friendly and easier to complete. Attached you will find the following fillable forms:

- A fillable PDF burial application which will allow you to type in all of the decedent's information, which is critical to our ability to determine eligibility for this individual.
- A fillable Indigent Burial Agreement that the Funeral Home is required to sign and date.
- A fillable Itemized Bill for Burial Assistance.

As we move forward, we ask that you utilize the pre-fillable forms as part of the burial application process.

As you are aware, in order to determine eligibility for indigent burial cost reimbursements, Albany County Dept. of Social Services must be in receipt of the following:

1. A fully completed burial application
2. Signed Agreement Letter
3. Copy of Death Certificate
4. A fully completed Itemized Bill form
5. Vault Receipt
6. Crematory or Cemetery receipts
7. Oversized casket receipt (if applicable)

Burial applications and documents can be submitted via email at indigentburials@albanycountyny.gov Additionally, a component of Albany County Department of Social Service's eligibility process is to conduct a resource verification search with various banking institutions. This process can take several weeks to complete. With that in mind, Albany County is committed to determining eligibility on submitted burial applications and processing approved payments within 45 days of receipt of the fully completed burial packet.

Should you have questions regarding burials, please do not hesitate to reach out to Jennifer McNally, Supervising Eligibility Examiner at 518-447-7421.

Sincerely

Ron Miller
Temporary Assistance Director

**Appendix C ~ Auditor's comments on Coroners' response to audit.**

SUSAN A. RIZZO
COUNTY COMPTROLLER

STEPHANIE SLOMINSKI, CIA CFE
CHIEF AUDITOR

COUNTY OF ALBANY
OFFICE OF THE COMPTROLLER
112 STATE STREET, ROOM 1030
ALBANY, NEW YORK 12207-2021
(518) 447-7130

EDWARD L. DOTT
EXECUTIVE DEPUTY COMPTROLLER

FRANK COMMISSO, JR.
EXECUTIVE DEPUTY COMPTROLLER

1. Albany County requires vendor selection procedures for vendors providing a professional service with an annual aggregate annual of over $20,000. Comptroller's Office has initiated communications with the purchasing department to facilitate the vendor selection process. As stated in the Coroners' response, the decedent's family must be given priority regarding the choice of providers for funeral and end of life services.
2. The Coroners' response indicates that vendors have been notified of the support and time requirements related to the claims for removal and transportation of human remains. This response and the corrective action indicated is acceptable. We tested four recently submitted claims and noted that one of the four claims was missing one of the required elements of support, (i.e., begin and end location), we will continue to monitor and audit claims accordingly to ensure compliance.
3. The Coroners' response indicates that employees have been provided the Travel Manual and a sample mileage log and informed of the timeliness requirements for submission. We tested four recently submitted claims and noted that two of the four claims were missing the decedents name. We will continue to monitor and audit claims accordingly to ensure compliance.
4. The Coroner's response is accurate, the observation is related to a recently separated coroner and documents submitted during the testing scope. The corrective action involves the oversight and supervision in the process of reviewing the annual disclosures. We will review and reevaluate the process when the annual disclosures have been collected and reviewed for calendar year 2025.
5. The Coroners' response is acceptable, budget lines have been activated to correct this issue in 2025 and going forward.
6. While there is no specific law that states Coroners' are responsible to make arrangements for indigent burials, they do bear the responsibility to ensure proper disposition. It is imperative that both county departments, DSS and Coroners combine efforts to provide this extremely important service to our residents. We will continue to work with department staff to develop more efficient and effective processes.
7. Rates are not changed or determined by the Coroners' Office, the Coroners' response is acceptable. Further, the Albany County Legislature approved a rate increase in May 2025.
8. There are three ways to ensure the burial of potential indigent decedents; The funeral parlor files a burial application. DSS performs an asset search at local banks. If DSS determines that the deceased was indigent the County will pay the funeral director. If it is determined that the decedent had resources but below the threshold to engage the Public Administrator to be awarded, the funeral parlor can file with the bank to obtain funds by filing form 1310. Additionally, if the Public Administrator is contacted to set up a potential estate, payment to the funeral director takes priority from the estate. Further, the Albany County Legislature approved an increase in the DSS payment for indigent burial services in May, 2025.

SUSAN A. RIZZO
COUNTY COMPTROLLER

STEPHANIE SLOMINSKI, CIA CFE
CHIEF AUDITOR

COUNTY OF ALBANY
OFFICE OF THE COMPTROLLER
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Two of the observations during the Audit of the Albany County Coroners' Office were related to the Department of Social Services (DSS) and the processing of indigent burials. Observation 6 identifies weaknesses in the process to determine the responsible party in the case of indigent decedents. Observation 7 is related to rate setting and availability of vendors at any given rate. The department's full response (including new and existing forms) is included as "Appendix B".

6. Since the onset of the audit, DSS has added two steps to the process for indigent burials:

- A fillable pdf has been developed from the existing indigent burial application to make the process more efficient. The new form with instructions was delivered digitally to all funeral homes.
- The DSS checklist for managing indigent burials has been updated to include the notification of the Public Administrator.

7. DSS management is not aware of any funeral directors that are unwilling to provide indigent services, however based on the procedure it is unlikely that a director would have the opportunity to opine on this matter directly to DSS staff. The DSS commissioner does agree with the reevaluating of the rates. There are three ways to ensure the burial of potential indigent decedents; The funeral parlor files a burial application. DSS performs an asset search at local banks. If it is determined that the deceased was indigent the County will pay the funeral director. If it is determined that the decedent had resources but below the threshold to engage the Public Administrator to be awarded, the funeral parlor can file with the bank to obtain funds by filing form 1310. Additionally, if the Public Administrator is contacted to set up a potential estate, payment to the funeral director takes priority from the estate. Further, the Albany County Legislature approved an increase in the DSS payment for indigent burial services in May, 2025.

APPENDIX C

JAMES MELITA
Chairman

BRYAN BEST
Secretary

COUNTY OF ALBANY
COUNTY ETHICS COMMISSION
112 STATE STREET, ROOM 710
ALBANY, NEW YORK 12207
PHONE: (518) 447-7168 FAX: (518) 447-5683
www.albanycounty.com

BERNARD J. MALONE
Member

EUGENE P. DEVINE
Member

BENEDICT CONBOY
Member

July 30, 2025

Susan Rizzo, Albany County Comptroller
112 State Street
Albany, NY 12207

Re: Audit of Procedures related to Annual Financial Disclosures

Dear Ms. Rizzo,

The Ethics Commission ("Commission") was established by the Albany County Legislature ("Legislature") as part of the Code of Ethics adopted by Local Law No. 8-2011, (amended in part by Local Law No. 7-2019) ("Law"). This Law is codified as Chapter 17, Ethics and Financial Disclosure, in the Albany County Code ("Code"). The codified law sets forth the standards of ethical conduct for county officers and employees, and provides jurisdiction, powers, and duties for administration of the law to the Ethics Commission.

On June 16, 2025, you wrote a letter to Sia Googas, then Assistant County Attorney and counsel to the Ethics Commission, advising her that you would be conducting an audit of the Ethics Commission regarding their procedures related to the Annual Financial Disclosures. Specifically, "an audit of procedures for identifying and managing financial conflicts of interest in Albany County through the utilization of an annual financial disclosure, including escalation procedures for disclosures that are incomplete, missing or contain potential violations." As authority, you cite Article 4, Section 403(f) of the Albany County Charter which provides authority to the County Comptroller to audit financial records and accounts.

Please be advised that pursuant to General Municipal Law §§806, 808, Articles 2 and 4 of the Albany County Charter, and Chapter 17 of the Code, it is our determination that the Legislature carved out exclusive authority to the Ethics Commission for oversight and review of officer and employee financial disclosure forms. Pursuant to that authority, it is the Commission alone that investigates violations of the Ethics Code. If there is a complaint that is received that relates to these matters, these complaints should be submitted to the Commission for review and consideration.

There is no language within the Law or Code that provides you, the County Comptroller, with oversight of this Commission, the Code of Ethics, or the financial disclosure statements. If you have information relating to any violation, please provide the Ethics Commission with this information, so that the matter may be investigated. There is no "cross" or "concurrent" jurisdiction provided to the County Comptroller over these matters. Neither the Charter nor the Code provides the County Comptroller with the authority to conduct independent operational or performance audits of the Ethics Commission. If there is any concern as to the actions of the Ethics Commission, then said complaint should be referred to the County Legislature.

Accordingly, the Ethics Commission declines to participate in this audit and respectfully requests that you refer any matters of concern to the appropriate parties.

Very truly yours,

**Signature:** James Melita
James Melita (Jul 31, 2025 11:04:28 EDT)
**Email:** james@melitalaw.com

**Signature:**
Bryan Best (Jul 30, 2025 16:04:22 EDT)
**Email:** bryanbest1@gmail.com

**Signature:**
**Email:** bmalone@woh.com

**Signature:** Eugene P. Devine
Eugene P. Devine (Jul 30, 2025 14:01:18 EDT)
**Email:** edevine1014@gmail.com

**Signature:**
**Email:** bconboy11@yahoo.com

APPENDIX D

**EDITORS NOTE: This version of Local Law 8 of 2011 includes the amendments adopted by the Albany County Legislature through Local Law 7 of 2019.**

## LOCAL LAW NO. 8 FOR 2011

## A LOCAL LAW OF THE COUNTY OF ALBANY, NEW YORK ESTABLISHING A NEW CODE OF ETHICS AND FINANCIAL DISCLOSURE LAW FOR OFFICIALS AND EMPLOYEES OF ALBANY COUNTY GOVERNMENT

Introduced: 2/11/08
By Messrs. Horstmyer, Nichols, Higgins, Mss. Maffia-Tobler, McKnight, Messrs. Clay, Clenahan, Steck, Aylward, Bullock, Timmins, Mayo, Domalewicz, Commisso, Beston, Joyce, Gordon, Reilly, Ms. Connolly, Messrs. Ethier, Infante, McCoy, Morse, Ward, Ms. Benedict, Messrs. Carman, Clouse, Hoblock, Ms. Lockart, Messrs. Mendick, Tunny and Zeilman:

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF ALBANY AS FOLLOWS:

### SECTION 1. Title.

This local law shall be known and may be cited as the "Code of Ethics and Financial Disclosure Law of the County of Albany."

### SECTION 2. Repeal of Existing County Ethics Laws.

Local Law No. 8 for 1992 is hereby repealed and replaced by this local law.

### SECTION 3. Purpose.

The purposes of this local law are:

(a) To establish high standards of ethical conduct for officers and employees of the County;

(b) To afford officers and employees of the County clear guidance on such standards;

(c) To promote the integrity of the governance and administration of the County and its agencies and administrative offices, and public confidence in the same, by requiring members, officials and employees of the County, whether elected or appointed, paid or unpaid, to be independent, impartial and free from conflicts of interest in fulfilling their public responsibilities;

(d) To facilitate consideration of potential ethical problems before they arise, minimize unwarranted suspicion, and enhance the accountability of government to the people by requiring public disclosure of financial interests that may influence or be perceived to influence the actions of County officers and employees; and

(e) To provide for the fair and effective administration of this local law.

**SECTION 4. Definitions.**

Unless otherwise stated or unless the context otherwise requires, when used in this local law:

1. "Ability to influence", as used in this local law, shall mean that a County officer or employee has the power or duty to individually, or as a member of the County Legislature or a board of the County:

   (a) negotiate, draft, authorize or approve a contract or agreement as between the County and a person engaged in business dealings with the County;

   (b) authorize or approve payment to a person engaged in business dealings with the County under such contract or agreement with the County;

   (c) audit bills or claims under such contract or agreement with the County; or

   (d) appoint an officer or employee who has any of the powers or duties set forth above.
2. "Allowable gift value growth factor" shall mean the sum of one plus the inflation factor.
3. "Appear" and "appear before" shall mean communicating in any form, including, without limitation, personally, through another person, by letter, by telephone, or by electronic correspondence.
4. "Business" shall mean a commercial enterprise carried on for profit.
5. "Business dealings with the County" shall mean any transaction with the County involving the sale, purchase, rental, disposition or exchange of any goods, services, or property, any license, permit, grant or benefit, and any performance of or litigation with respect to any of the foregoing, but shall not include any ministerial act.
6. "Business relationship" shall mean a contract or agreement with another person whereby one party to the dealing would receive services or goods in exchange for the payment from the other of a sum, fee, charge, or commission.
7. "Candidate" shall mean any person who, in an attempt to hold an elective position in the County Legislature or one of the Countywide elective offices set forth in Article 8 of the County Law: a) receives the nomination of a

political party, b) files a designating petition for nomination at a primary election, c) seeks independent nomination and who obtains the requisite number of signatures on an independent nominating petition as required by Election Law section 6-142(2), or d) receives the designation of a committee to fill vacancies pursuant to Election Law sections 6-148 and 6-152. The terms "party", "designation", "primary election", "nomination" and "independent nomination" as used in this Local Law shall have the same meanings as those contained in New York Election Law section 1-104 and New York Election Law section 6-140.

8. "Confidential Information" shall mean any data acquired through the course of employment or public office with the County of Albany that is protected from disclosure by law.
9. "Corporation" shall include an artificial person or being, endowed by law with the capacity of perpetual succession, and shall include corporations organized as public, private, charitable, civil, domestic, foreign, close, open, municipal and not-for-profit institutions.
10. "County" means the County of Albany but shall not include the County Court.
11. "County officer or employee" shall mean any officer or employee of the County whether paid or unpaid, and includes, without limitation, all members of any office, board, body, advisory board, council, commission, agency, department, district, administration, division, bureau, or committee of the County. "County officer or employee" shall not include:
    - (i) A judge, justice, officer, or employee of the unified court system; or
    - (ii) A member of an advisory board of the County if, but only if, the advisory board has no authority to implement its recommendations or to act on behalf of the County, or to restrict the authority of the County to act. No entity established pursuant to the General Municipal Law of the State of New York shall be deemed an advisory board for purposes of this paragraph.
12. "Customer or client" shall mean (a) any person or entity to which a County officer or employee has supplied goods or services during the previous twenty-four (24) months, having, in the aggregate, a value greater than one-thousand two-hundred fifty dollars ($1,250), or (b) any person or entity to which the outside employer or business of a County officer or employee has supplied goods or services during the previous twenty-four (24) months, having, in the aggregate, a value greater than one-thousand two-hundred fifty dollars ($1,250), but only if the County officer or employee knows or has reason to know that his or her outside employer or business supplied such goods or services.
13. "Employer" shall mean any person who controls and directs a worker under an express or implied contract of hire.
14. "Ethics Commission" shall mean the Ethics Commission of the County of Albany established pursuant to this local law.

15. "Gift" shall mean anything of more than fifteen dollars ($15) in value given to a County officer or employee in the aggregate on an annual basis in any form including, but not limited to money, service, loan, travel, lodging, means, refreshments, entertainment, discount, forbearance, or promise, having a monetary value. The gift value provided for in this paragraph shall be adjusted by the Ethics Commission in the manner provided for in section 18(6) of this local law and shall be referred to as the “allowable gift value limit”. The “allowable gift value limit” shall never exceed seventy-five dollars.

The following are excluded from the definition of a gift:

(i) complimentary attendance, including food and beverage, at bona fide charitable or political events;

(ii) complimentary attendance, food and beverage offered by the sponsor of a widely attended event. The term "widely attended event" shall mean an event: (A) which at least twenty-five individuals other than officers or employees of the County attend or were, in good faith, invited to attend, and (B) which is related to the attendee's duties or responsibilities or which allows the County officer or employee to perform a ceremonial function appropriate to his or her position. For the purposes of this exclusion, a County officer or employee’s duties or responsibilities shall include but not be limited to either (1) attending an event or a meeting at which a speaker or attendee addresses an issue of public interest or concern as a significant activity at such event or meeting; or (2) for elected County officials, or their staff attending with or on behalf of such elected officials, attending an event or a meeting at which more than one-half of the attendees, or persons invited in good faith to attend, are residents of the County;

(iii) awards, plaques, and other ceremonial items which are publicly presented, or intended to be publicly presented, in recognition of public service, provided that the item or items are of the type customarily bestowed at such or similar ceremonies and are otherwise reasonable under the circumstances, and further provided that the functionality of such items shall not determine whether such items are permitted under this paragraph;

(iv) an honorary degree bestowed upon an officer or employee by a public or private college or university;

(v) promotional items having no substantial resale value such as pens, mugs, calendars, hats, and t-shirts which bear an organization's name, logo, or message in a manner which promotes the organization's cause;

(vi) goods and services, or discounts for goods and services, offered to the general public or a segment of the general public defined on a basis other than status as an officer or employee and offered on the same terms and conditions as the goods or services are offered to the general public or segment thereof;

(vii) gifts from a relative, member of the same household, or person with a personal relationship with the County officer or employee, including invitations to attend personal or family social events, when the circumstances establish that it is the family, household, or personal relationship that is the primary motivating factor; in determining motivation, the following factors shall be among those considered: (A) the history and nature of the relationship between the donor and the recipient, including whether or not items have previously been exchanged; (B) whether the item was purchased by the donor; and (C) whether or not the donor at the same time gave similar items to other County officers or employees; the transfer shall not be considered to be motivated by a family, household, or personal relationship if the donor seeks to charge or deduct the value of such item as a business expense or seeks reimbursement from a client;

(viii) contributions reportable under article fourteen of the election law, including contributions made in violation of that article of the election law;

(ix) payment for meals for an attendee, panelist or speaker at an informational event or informational meeting when such payment is made by a governmental entity or by an in-state accredited public or private institution of higher education that hosts the event on its campus;

(x) provision of local transportation to inspect or tour facilities, operations or property located in Albany County, provided, however, that such inspection or tour is related to the individual's official duties or responsibilities and that payment or reimbursement for expenses for lodging, meals or travel expenses to and from the locality where such facilities, operations or property are located shall be considered to be gifts unless otherwise permitted under this local law;

(xi) meals or refreshments when participating in a professional or educational program and the meals or refreshments are provided to all participants; and

(xii) food and beverage valued at thirty-five dollars ($35) or less in the aggregate on an annual basis.

16. “High-ranking County position” shall mean any elected County office, any commissioner or deputy commissioner position, as well as Policy Making Official positions within the County Legislature, Office of the County Executive, Office of Management and Budget, and Office of Audit and Control, or the equivalents of such positions.

17. “Household” shall mean a person or group of people occupying a single

dwelling.

18. "Inflation factor" shall mean the quotient of: (i) the average of the national consumer price indexes determined by the United States department of labor for the twelve-month period ending one month prior to the start of the coming fiscal year minus the average of the national consumer price indexes determined by the United States department of labor for the twelve-month period ending one month prior to the start of the prior fiscal year, divided by: (ii) the average of the national consumer price indexes determined by the United States department of labor for the twelve-month period ending one month prior to the start of the prior fiscal year, with the result expressed as a decimal to four places.
19. “Ministerial act” shall mean an action performed in a prescribed manner without the exercise of judgment or substantial personal discretion as to the propriety of the act.
20. “Official action” shall mean any decision or action on any question, matter, cause, suit, proceeding or controversy, which may at any time be pending before the County, or which may by law be brought before any County officer or employee, in the official capacity of such County officer or employee.
21. “Outside employer or business” shall mean:
    (i) Any activity, other than service to the County from which the County officer or employee receives compensation for services rendered or goods sold or produced;
    (ii) Any entity, other than the County of which the County officer or employee is a member, officer, director, or employee and from which he or she receives compensation for services rendered or goods sold or produced; or
    (iii) Any entity in which the County officer or employee has an ownership interest, except a corporation of which the County officer or employee owns less than five percent of the outstanding stock. For purposes of this definition, “compensation” shall not include reimbursement for necessary expenses, including travel expenses.
22. “Particular matter” shall mean any case, proceeding, application, or transaction.
23. “Person” shall mean both individuals and entities, including a charity, business, or corporation.
24. “Personally identifiable information” shall mean information that can be used to uniquely identify, contact, or locate a single person or can be used with other sources to uniquely identify a single individual.
25. “Policy Making Official” shall mean those County officers or employees involved in the negotiation, authorization, or approval of County laws, rules, contracts, licenses, and permits.
26. “Professional license” shall mean a privilege granted by the State of New York to conduct an occupation or trade. For the purposes of this local law a professional license shall not include a license that permits a person to

engage in practice as a physician, dentist, optometrist, podiatrist, pharmacist or chiropractor or other professional who provides services under title eleven of Article five of the Social Services Law.

27. "Referred to the firm" as used in this local law shall mean having intentionally and knowingly taken a specific act or series of acts to intentionally procure for a firm or knowingly solicit or direct to such firm in whole or substantial part, a person or entity that becomes the client of such firm for the purposes of representation for a matter as defined in paragraphs (i) through (v) of subsection six (6) of subdivision four (4) of Section 11 of this local law, as the result of such procurement, solicitation or direction.
28. "Relative" shall mean the spouse, child, stepchild, parent or step-parent, sibling or step-sibling, or grandparent or grandchild of either a County official or the spouse of the County officer or employee, or any person claimed as a dependent by a County officer or employee on his or her latest income tax return, and the spouses or registered domestic partners of such relatives.
29. "Spouse" shall mean the husband, wife, or registered domestic partner of the reporting individual unless living separate and apart from the reporting individual pursuant to: (i) a judicial order, decree or a judgment, or (ii) a legally binding separation agreement.
30. "Subordinate officer or employee" shall mean a County officer or employee ranking below and performing under the direction of another officer or employee. For the purposes of this local law, an officer or employee, unless elected to his or her County position, is considered subordinate to each member and employee of the County Legislature.

**SECTION 5. Code of Ethics for County Officers and Employees.**

**1. General prohibition.**

A County officer or employee shall not use his or her official position or office, or take or fail to take any official action, in a manner which he or she knows or has reason to know may result in a personal financial benefit, not shared with a substantial segment of the population of the County, for any of the following persons:

(a) the County officer or employee;
(b) a member of his or her household, including a spouse and his or her dependents, or the employer or business of any of these people;
(c) a relative, or the employer or business of a relative;
(d) his or her outside employer or business;
(e) a customer or client;
(f) a person from whom he or she has received any gift during the

preceding twelve (12) months.

(g) a person to whom he or she owes more than one-thousand dollars ($1,000);

(h) a person who owes the County officer or employee more than two-hundred fifty dollars ($250); and

(i) a nongovernmental civic group, union, social, charitable, or religious organization of which a member of his or her household is an officer or director.

**2. Recusal.**

A County officer or employee shall promptly recuse himself or herself from acting on a matter before the County when acting on the matter, or failing to act on the matter, may financially benefit any of the persons listed in subdivision one (1) of this section.

**3. Gifts.**

(a) A County officer or employee shall not solicit or accept a gift from any person whose business dealings with the County such County officer or employee has had the ability to influence within the previous twenty-four (24) months unless under the circumstances it is not reasonable to infer that the gift was intended to influence such County officer or employee.

(b) A County officer or employee shall not solicit or accept a gift from any person who the County officer or employee knows or has reason to know has had business dealings within the previous twenty-four (24) months with the County agency by which such County officer or employee is employed unless under the circumstances it is not reasonable to infer that the gift was intended to influence such County officer or employee.

**4. Representation.**

A County officer or employee shall not represent any other person in any matter that person has before the County nor represent any other person in any matter against the interests of the County.

**5. Appearances.**

A County officer or employee shall not appear before any agency of the County, except on his or her own behalf or on behalf of the County agency or County office with which such officer or employee is employed.

**6. Confidential information.**

A County officer or employee and any former County officer or employee shall not disclose any confidential information or use any such confidential information to further the personal or pecuniary interests of any person.

**7. Use of County property.**

No County officer or employee shall use or permit the use of County property (including land, vehicles, equipment, materials and any other property) for personal convenience or profit, except when such use is available to County citizens generally or is provided as a matter of written County policy.

**8. Political solicitation.**

Unless otherwise prohibited by law, officers and employees shall not be denied the right to support or refuse to support a political party or committee, or a candidate for public office. Officers or employees shall not coerce, or request or authorize another to coerce, any County officer or employee, consumer of County services, or County contractor to support or refuse to support a political party or committee, or a candidate for public office. Officers or employees shall not make use of a County workplace to request, or authorize another to use a County workplace to request, that any person participate in an election campaign or contribute to a political party or committee.

**9. Revolving door.**

A County officer or employee holding a high-ranking County position shall not appear or practice before the County, except on his or her own behalf, for a period of one year after the termination of his or her County service or employment in such high ranking position. As to any particular matter on which the County officer or employee personally and substantially participated while in County service such County officer or employee shall never appear or practice before the County and shall never receive compensation for working on any such matter.

**10. Use of name or image prior to election.**

The name or image of a County officer or employee shall not appear on any newsletter mailed or distributed to County residents, or in any advertisement published widely in the County, the cost of which is incurred by the County, within 75 days of any election for public office in which the County officer or employee is a candidate for such office.

**11. Public safety.**

(a) No officer or employee of the Albany County Sheriff's Department shall have any interest in or be employed in the County of Albany by any business, company, corporation, partnership, association or individual for the purpose of providing private investigations, accident reconstruction, fire prevention, or fire inspection or any other activity related to such Public Safety officer's employment with the County of Albany except as provided in paragraph (b) hereof.

(b) Paragraph (a) hereof shall not be construed as prohibiting membership or service in volunteer fire or emergency medical organizations. Additionally, public safety officers may be employed in the County of Albany for the purpose of providing security or traffic services.

**12. Purchase of office.**

A County officer or employee shall not give or promise to give anything of value to any person or entity for being elected or appointed to any public office or for receiving a promotion or raise in any public entity.

**13. Business relationships with subordinate officers or employees.**

A County officer or employee shall adhere to all rules promulgated by the Ethics Commission that pertain to the formation of business relationships as between subordinate and superior County officers or employees.

**14. Gratuities.**

A County officer or employee shall not request or accept anything of more than nominal value from any person or entity other than the County in consideration for the performance of the duties of his or her County position.

**15. Professionally licensed County Officials and Employees.**

A County official or employee with a professional license shall not knowingly have an ownership interest of five-percent (5%) or greater in any business, partnership, firm or corporation that has a contract with any County agency or any public benefit corporation whose members are appointed by the County Executive or the County Legislature.

**16. County officials and employees authorized to conduct inspections and issue permits**

A County official or employee with the authority to conduct inspections or issue permit approvals shall not have an ownership interest of five-percent (5%) or greater in any business, partnership, firm or corporation that is engaged in business within the County of Albany where such business, partnership, firm or corporation conducts, as a regular and significant part of its business, matters requiring such inspections or such permits.

**17. Avoidance of conflicts.**

County officers and employees shall not knowingly acquire, solicit, negotiate for, or accept any interest, employment, or other thing of value which would put them in violation of this Code of Ethics.

## SECTION 6. Transactional Disclosure.

1. Whenever a County officer or employee is required to recuse himself or herself under the Code of Ethics set forth in Section Five of this local law, he or she:
   (i) shall immediately refrain from participating further in the matter,
   (ii) shall promptly inform his or her superior, if any, and
   (iii) shall promptly file with the Ethics Commission a signed statement disclosing the nature and extent of the prohibited action or, if a member of a board, shall state that information upon the public record of the board.
2. The County Legislature may choose to exempt certain County officers or employees from the requirements of this section in instances in which a County officer or employee, with respect to the same matter, has filed with the Ethics Commission a disclosure statement complying with requirements of this local law.

## SECTION 7. Exclusions from the Code of Ethics and from Transactional Disclosure.

The provisions of this local law shall not prohibit, or require recusal or transactional disclosure as a result of:

1. An action specifically authorized by statute, rule, or regulation of the state of New York or of the United States.
2. A ministerial act.
3. Gifts or benefits having a value of $100 or less that are received by a County officer or employee listed in section 11 of the Domestic Relations Law of the State of New York for the solemnization of a marriage by that officer or employee at a place other than his or her normal public place of business or at a time other than his or her normal hours of business.
4. Receipt of County services or benefits, or use of County facilities that

are generally available on the same terms and conditions to residents or a class of residents in the County.

5. Representation of constituents by elected officials without compensation in matters of public advocacy, excluding conduct described in subdivision one (1) of Section 5.

6. Representation of County residents by County officials without compensation before any agency of the County (i) in matters regarding the delivery of County services or benefits on the same terms and conditions as the public generally, or (ii) in relation to an application for employment with the County, excluding conduct described in subdivision one (1) of Section 5.

7. County officers or employees appearing or practicing before the County or receiving compensation for working on a matter before the County after termination of their County service or employment where they performed only ministerial acts while working for the County.

8. Representation by an attorney employed by any department of the County or the County Legislature on behalf of such department, or member or members of the County Legislature against the interests of the County or a department of the County in matters in which the subject pertains solely to an official action of the County or such other agency, office, officer or employee of the County.

9. Action by a County officer or employee on the County budget, except that such County officer or employee shall not use his or her official position or office, or take or fail to take any action, to address a particular budget matter in a manner which he or she knows or has reason to know may result in a personal financial benefit for any of the persons listed in subdivision one (1) of Section 5 of this local law.

10. Approval only by a County officer or employee of the imposition of a rate of tax on sales and uses of tangible personal property and of services, and on occupancy of hotel rooms and amusement charges, pursuant to Article 29 of the Tax Law of the State of New York.

11. Actions covered by subdivision nine (9) of Section 5 of this local law by persons who separated from County service prior to the effective date of this local law.

12. Gifts received prior to the effective date of this local law. Nothing in this paragraph shall permit gifts otherwise prohibited by state or federal law.

**SECTION 8. Inducement of Violations of the Code of Ethics.**

No person, whether or not a County officer or employee, shall induce or attempt to induce a County officer or employee to violate any of the provisions of this local law.

**SECTION 9. Interests in Contracts with the County.**

**1. Prohibited interests.**

No County officer or employee shall have an interest in a contract with the County, or an interest in a bank or trust company, that is prohibited by section 801 of the General Municipal Law of the State of New York. Any contract willfully entered into by or with the County in which there is an interest prohibited by that section shall be null, void, and wholly unenforceable, to the extent provided by section 804 of that law.

**2. Disclosable interests.**

Any County officer or employee who has, will have, or later acquires an interest in any actual or proposed contract with the County shall publicly disclose the nature and extent of that interest to the extent required by section 803 of the General Municipal Law. The Clerk of the County Legislature shall cause a copy of that disclosure to be filed promptly with the Ethics Commission.

**3. Violations.**

Any County officer or employee who willfully and knowingly violates the provisions of this section shall be guilty of a misdemeanor, to the extent provided by section 805 of the General Municipal Law.

**SECTION 10. Appearances by Outside Employers and Businesses of County Officers and Employees.**

1. Except as provided in subdivision three (3) of this section, the outside employer or business of a County officer or employee shall not appear before the particular agency, board or commission, including the County Legislature, served by such County officer or employee, or by which he or she is employed.
2. Nothing in this section shall be construed to prohibit the outside employer or business of a County officer or employee from
   (a) Appearing on its own behalf, or on behalf of the County before a County agency;
   (b) Seeking or obtaining a ministerial act; or
   (c) Receiving a County service or benefit, or using a County facility, which is generally available to the public.
3. In instances in which the outside employer or business of a County officer or employee appears before any agency, department, or office of the County, the County officer or employee that is employed by such outside

employer or business shall refrain from participating in any matter that is the subject of such appearance.

**SECTION 11. Annual Disclosure.**

**1. Officers and employees required to file.**

(a) In January of each year, the Commissioner of Human Resources shall provide the Ethics Commission with a list of recommended titles, names, offices, and positions of all County officers and employees who are required, pursuant to this local law, to file an annual disclosure statement for the prior year.

(b) As soon as possible after the receipt of such list, the Ethics Commission shall review and adopt, subject to modification, the list of the titles, names, offices, and positions of all County officers and employees who are required, pursuant to this local law, to file an annual disclosure statements for the prior year ("Annual FDS Filer List").

(c) On or before March 1 of each year, the Ethics Commission shall file the Annual FDS Filer List with the County Clerk and Chairman of the Legislature for recording and distribution to the various agencies, departments, boards, commissions, and offices of the County, including the Board of Elections.

(d) The Board of Elections shall take reasonable measures to attempt to identify and notify candidates for elected County office who are required to file an annual disclosure statement for the prior year pursuant to this local law.

(e) On or before May 15 of each year, the persons identified in the Annual FDS Filer List and any qualified candidates for office shall notarize and submit the annual financial disclosure statement to the Clerk of the Legislature.

**2. Time and place for filing.**

Annual disclosure statements shall be filed with the Ethics Commission:

(a) Within forty-five (45) days after becoming subject to the requirements of subdivision one (1) of this section, unless the person is a candidate as defined in subdivision seven (7) Section 4 of this local law, in which case the annual disclosure form shall be filed within twenty (20) days after the filing by or on the behalf of such candidate with the Albany County Board of Elections of designating or independent nominating petitions for County office; and

(b) No later than the fifteenth ($15^{th}$) day of May of each year thereafter.

**3. Extension of time for Filing a County of Albany Annual Financial Disclosure Statement**

1. The Ethics Commission shall be empowered to grant extensions of time for filing the financial disclosure statements. In order for the Ethics Commission to grant a request for an extension of time to file the financial disclosure statement beyond the May $15^{th}$ deadline, the Commission shall find that there is justifiable cause for filing after the deadline or that application of the deadline will impose an undue hardship.

2. A request for an extension of time shall be filed with the Ethics Commission prior to the deadline for filing such annual financial disclosure statement, in Form C.

**4. Annual disclosure forms.**

1. There shall be three forms of the annual statement of financial disclosure which shall contain all of the information in the forms at the end of this local law. Form A, as drafted by the Department of Human Resources in accordance with subsection four (4) of this subdivision, shall be completed by each Policy Making Official as defined in subdivision twenty-five (25) of Section 4 of this local law, and each candidate as defined in subdivision seven (7) of Section 4 of this local law, except that Form B, as drafted by the Department of Human Resources in accordance with subsection five (5) of this subdivision, shall be completed by individuals who voluntarily serve on County boards, commissions and advisory councils. Form C, as drafted by the Department of Human Resources in accordance with subsection six (6) of this subdivision, shall be the form completed by each County officer and employee holding a high ranking County position, and each candidate as defined in subdivision seven (7) of Section 4 of this local law, who personally provides services to any person or entity, or works as a member or employee of a partnership or corporation that provides such services (referred to hereinafter as a "firm"). Form C shall require only disclosure of the identity of new clients or customers for whom services are provided on or after the effective date of this local law, or for new matters for existing clients or customers with respect to those services that are provided on or after the effective date of this local law. The Department of Human Resources shall

draft a Form D, which shall be used by individuals requesting an extension of time for filing an annual statement of financial disclosure.

2. A copy of the appropriate financial disclosure form shall be included with every letter of appointment to paid reporting officers and volunteers to a County board or commission.

3. A comprehensible and concise document, the form and content of which shall be determined by the Ethics Commission, which provides instructions on the proper completion of an annual disclosure statement shall accompany any copy of an annual disclosure statement distributed by the County.

4. Form A, as described in subsection one (1) of this subdivision, shall require disclosure of the following:

(a) The name of the County officer, employee, or candidate, the County position held or sought by such person, and the home address of such person;

(b) With respect to each outside employer or business of the County officer, employee, or candidate:

(i) Its name (if any);

(ii) The nature of its business;

(iii) Whether it is self employment, a sole proprietorship, or an entity and, if an entity, what type of entity; and

(iv) The relationship of the officer or employee to it, such as owner, partner, officer, director, member, employee, or shareholder;

(c) With respect to each outside employer or business of the spouse, or household members of the County officer, employee, or candidate, the information required by paragraph (a) of this subsection;

(d) The location only of any real property within the County, or within one mile of the boundary of the County, in which the County officer, employee, or candidate, or his or her relative, has a financial interest;

(e) The name of any entity in which the County officer, employee, or candidate, or his or her spouse has an investment of at least five-percent (5%) of the stock, with such disclosure identifying the nature of the business and the type of business;

(f) The name and position of any relative in County service; and

(g) Each volunteer office or position that a County officer, employee, or candidate, or his or her spouse held during the previous twelve (12) months with any not-for-profit organization for which the officer or employee volunteered in a policymaking or administrative capacity.

5. Form B, as described in subsection one (1) of this subdivision, shall require disclosure of the following:

(a) The name of the County board or commission member, the County position held by such person, and the home address of such person;

(b) With respect to each outside employer or business of the voluntary member of County board or commission:

(i) Its name (if any);

(ii) The nature of its business;

(iii) Whether it is self employment, a sole proprietorship, or an entity and, if an entity, what type of entity; and

(iv) The relationship of the County officer or employee to it, such as owner, partner, officer, director, member, employee, or shareholder;

(c) With respect to each outside employer or business of the spouse, or household members of the voluntary member of County board or commission, the information required by paragraph (b) of this subsection;

(d) The location only of any real property within the County, or within one mile of the boundary of the County, in which the voluntary member of County board or commission, or his or her relative, has a financial interest;

(e) The name of any entity in which the voluntary member of County board or commission, or his or her spouse has an investment of at least five-percent (5%) of the stock or debt of the entity; and

(f) The name and position of any relative in County service that is a subordinate to such voluntary member of County board or commission.

6. Form C, as described in subsection one (1) of this subdivision, shall require disclosure of the following:

(a) The name of the County officer, employee, or candidate, the County position held or sought by such person, and the home address of such person;

(b) The name and address of each client or customer whom was personally provided services by such County officer or employee holding a high-ranking County position or candidate for County officer, or who was referred to the firm by such official or candidate, and from whom such official or candidate or the firm of such official candidate earned in excess of two-hundred fifty dollars ($250) during the preceding twelve (12) months for such services rendered in direct connection with:

(i) A proposed local law or resolution in the County legislature during the preceding twelve (12) months;

(ii) A contract from the County or any County agency for

(1) Equipment, commodities, or goods in an amount totaling $10,000 or more;

(2) Public works in an amount totaling $20,000 or more; or

(3) Professional services or consultant work in an amount totaling $20,000 or more;

(iii) A grant of $5,000 or more from the County or any County agency during the preceding twelve (12) months;

(iv) A grant obtained through a legislative initiative during the preceding twelve (12) months; or

(v) A case, proceeding, application or other matter that is not a ministerial matter before a County agency during the preceding twelve (12) months.

7. Subsection six (6) of this subdivision shall not require disclosure of any lawful activity by a County officer or employee holding a high-ranking County position or a candidate for County office that is solely related to a ministerial act, the advocacy of any position in any matter in an official County capacity, provided that such advocacy is not performed for compensation by a person or entity other than the County, or the advocacy of any position in any matter in an official County capacity by a chairman of a County political committee. Subsection six (6) of this subdivision shall not require disclosure of clients or customers receiving medical or dental services, mental health services, residential real estate brokering services, or insurance brokering services from a County officer or employee holding a high-ranking County position or candidate for County office or the firm of such official or candidate. A County officer or employee holding a high-ranking County position or candidate for County office need not identify any client to whom he or she or his or her firm provided legal representation with respect to investigation or prosecution by law enforcement authorities,

bankruptcy, or domestic relations matters. With respect to clients represented in other matters, where disclosure of a client identity is likely to cause harm, a high-ranking County official or candidate for County office shall seek a waiver from the Ethics Commission pursuant to Section 22 of this local law of the requirements of subsection six (6) of this subdivision. Only a County officer or employee holding a high-ranking County position who first enters public office on or after the effective date of this local law need not report clients or customers with respect to matters for which such officer or employee or his or her firm was retained prior to assuming such high-ranking County position.

**5. Actual knowledge required.**

Failure to disclose the information required by this section with respect to a County officer's or employee's spouse or other relative shall not constitute a violation of that subdivision if the officer or employee does not have actual knowledge of such information.

**SECTION 12. Applicant Disclosure:**

**1. Generally.**

(a) Where a person requests the County or a County officer or employee to take or refrain from taking any action (other than a ministerial act) that may result in a financial benefit both to the requestor and to either any officer or employee of the County or any other person identified in the Annual FDS Filer List, the requestor shall disclose the names of any such persons, to the extent known to the requestor at the time of the request.

(b) If the request is made in writing, the disclosure shall accompany the request. If the request is oral and made at a meeting of a public body, the disclosure shall be set forth in the public record of the body. If the request is oral and not made at a meeting of a public body, the disclosure shall be set forth in a writing filed with the County Clerk.

(c) A person shall not be required to file a disclosure statement pursuant to this section if he or she, with respect to the same matter, has filed a disclosure statement complying with requirements subdivision two (2) of this section.

(d) All persons or entities engaged in business dealings with the County shall disclose whether he or she, or any executive, officer, or director of any such organization or business, or person holding an ownership interest in such business of greater than five-percent (5%) holds a position as an officer in a countywide political party committee.

**2. Land use matters.**

Every application, petition, or request submitted for a variance, amendment, approval of a plat, exemption from a plat or official map, license, or permit, pursuant to the provisions of any ordinance, local law, rule, or regulation constituting the planning regulations of the County shall state the information required, to the extent required, by section 809 of the General Municipal Law of the State of New York.

**3. Violations**

Any person who willfully and knowingly violates the provisions of this section shall be guilty of a misdemeanor, to the extent provided by section 809 of the General Municipal Law.

**SECTION 13. Void Contracts.**

1. Any contract or agreement entered into by or with the County which results in or from a violation of any provision of this local law shall be void unless ratified by the County Legislature. Such ratification shall not affect the imposition of any criminal or civil penalties pursuant to this local law or any other provision of law.

2. No contract or agreement entered into or otherwise executed by or with the County which results in or from a violation of section 801 of the General Municipal Law shall be ratified in any manner by the County Legislature or any County agency, office, board, commission, public authority, or officer or employee of the County.

3. Any person, whether or not a County officer or employee, who intentionally or knowingly violates any provision of this local law shall be prohibited from entering into any contract with the County for a period not to exceed three years, as provided in this local law.

4. No person, whether or not a County officer or employee, shall enter into a contract in violation of a bar imposed pursuant to subdivision three (3) of this section.

5. Nothing in this section shall be construed to prohibit any person from receiving a service or benefit, or from using a facility, which is generally available to the public.

6. The County Legislature, or the Ethics Commission on behalf of the County, may initiate an action or special proceeding, as appropriate, in the court of appropriate jurisdiction to obtain civil forfeiture as provided for in subdivisions three (3) and four (4) of this section.

7. Under this section, a corporation, partnership, or other entity shall not be held vicariously liable for the actions of an employee. A corporation, partnership, or other entity shall not be debarred because of the actions of an employee unless the employee acted in the execution of company policy or custom. A store, region,

division, or other unit of an entity shall not be debarred because of the actions of an employee of that unit unless the employee acted at the direction, or with the actual knowledge or approval, of the manager of the unit.

**SECTION 14. Penalties; Hearings; Assessment of Penalties.**

**1. Disciplinary action.**

(a) Any County officer or employee who engages in any action that violates any provision of this local law may be counseled, warned, admonished, reprimanded or suspended or removed from office or employment, or be subject to any other sanction authorized by law or collective bargaining agreement, by the appointing authority or person or body authorized by law to impose such sanctions. A warning, reprimand, suspension, removal, or other authorized sanction may be imposed in addition to any other penalty contained in this local law or in any other provision of law.

(b) In its discretion, after a hearing providing for due process procedural mechanisms and subject to any applicable provisions of law and collective bargaining agreements, the Ethics Commission may recommend appropriate disciplinary action pursuant to this local law. The recommendation of the Ethics Commission shall be made to the appointing authority or person or body authorized by law to impose such sanctions. The Ethics Commission shall conduct and complete the hearing with reasonable promptness, unless in its discretion the Commission refers the matter to the authority or person or body authorized by law to impose disciplinary action or unless the Commission refers the matter to the appropriate prosecutor. If such a referral is made, the Commission may adjourn the matter pending determination by the authority, person, body, or prosecutor.

**2. Civil penalty.**

(a) Any County officer or employee who violates any provision of this local law may be subject to a civil penalty of up to twenty-five hundred dollars ($2,500) for each violation. A civil penalty may be imposed in addition to any other penalty contained in any other provision of law or in this local law, other than a civil forfeiture pursuant to subdivision four (4) of this section. A civil penalty may not be imposed for a violation of section 9 of this local law.

(b) In its discretion and after a hearing providing for due process procedural mechanisms, the Ethics Commission may assess a civil penalty, as authorized by paragraph (a) of this subdivision, upon any County officer or employee found by the Ethics Commission to have violated this local law. The Ethics Commission shall conduct and complete the hearing with reasonable promptness.  The civil penalty shall be payable to the County.

**3. Damages.**

(a) Any person, whether or not a County officer or employee, who violates any provision of this local law shall be liable in damages to the County for any losses or increased costs incurred by the County as a result of the violation.  Such damages may be imposed in addition to any other penalty contained in any other provision of law or in this local law, other than a civil forfeiture pursuant to subdivision 4 of this section.

(b) The County Legislature, or the Ethics Commission on behalf of the County, may initiate an action or special proceeding, as appropriate, in the court of appropriate jurisdiction to obtain damages as provided in paragraph (a) of this subdivision.

**4. Civil forfeiture.**

(a) Any person, whether or not a County officer or employee, who intentionally or knowingly violates any provision of this local law may be subject to a civil forfeiture to the County of a sum equal to three times the value of any financial benefit he or she received as a result of the conduct that constituted the violation.  A civil forfeiture may be imposed in addition to any other penalty contained in any other provision of law or in this local law, other than a civil penalty pursuant to subdivision two (2) or damages pursuant to subdivision three (3) of this section.  Civil forfeiture shall not be available for a violation of Section 9 of this local law.

(b) The County Legislature, or the Ethics Commission on behalf of the County, may initiate an action or special proceeding, as appropriate, in the court of appropriate jurisdiction to obtain civil forfeiture as provided in paragraph (a) of this subdivision.

**SECTION 15. Injunctive Relief.**

1. Any resident, officer, or employee of the County may initiate an action or special proceeding, as appropriate, in the court of appropriate jurisdiction for injunctive relief to enjoin an officer or employee of the County from violating this local law or to compel an officer or employee of the County to comply with the provisions of this local law.  In lieu of, or in addition to, injunctive relief, the action or special proceeding, as appropriate, may seek a declaratory judgment.

2. No action or special proceeding shall be prosecuted or maintained pursuant to subdivision 1 of this section, unless (a) the plaintiff or petitioner

shall have filed with the Ethics Commission a sworn complaint alleging the violation by the officer or employee, or the Ethics Commission has made an initial determination that there is probable cause to believe that a public servant has violated a provision of this local law, (b) it shall appear by and as an allegation in the complaint or petition filed with the court that at least six months have elapsed since the filing of the complaint with the Ethics Commission or issuance of a finding of probable cause by the Ethics Commission and that the Ethics Commission has failed to file a final determination in the matter, and (c) the action or special proceeding shall be commenced within ten months after the alleged violation occurred.

**SECTION 16. Duties of the County Clerk.**

The County Clerk shall maintain a copy of the following documents:

(1) A copy of the County's code of ethics and amendments thereto;
(2) A statement that the County has established the Ethics Commission and the composition of the Ethics Commission;
(3) A copy of the County's form of annual statement of financial disclosure;
(4) The County Clerk shall transmit promptly to the Ethics Commission each transactional and applicant disclosure statement filed pursuant to this local law; and
(5) The Ethics Commission shall index and maintain on file for at least seven (7) years all disclosure statements filed with the Commission.

**SECTION 17. Designation of Officers and Employees Required to File Annual Disclosure Statements; Assistance by the Board of Elections.**

1. Within sixty (60) days after the effective date of this section, and no later than the first day of March of each year thereafter, each elected executive branch official shall:

(a) Cause to be filed with the Ethics Commission a list of the names and offices or positions of all County officers and employees subordinate to said elected official that are required to file annual disclosure statements pursuant to this local law; and

(b) Notify, in a manner established by rule of the Ethics Commission, all such officers and employees of their obligation to file an annual disclosure statement.

2. Within sixty (60) days after the effective date of this section, and no later than the first day of March of each year thereafter, the Clerk of the Legislature shall:

(a) Cause to be filed with the Ethics Commission a list of the names and offices or positions of all officers and employees of the County Legislature that are required to file annual disclosure statements pursuant to this local law; and

(b) Notify, in a manner established by rule of the Ethics Commission, all such officers and employees of their obligation to file an annual disclosure statement.

3. Within twenty (20) days of the filings required in subdivisions one (1) and two (2) of this section, the Ethics Commission shall:

(a) meet to determine whether the list of names and offices or positions provided to the Ethics Commission pursuant to subdivisions one (1) and two (2) of this section are complete and proper;

(b) add or subtract names and offices or positions from said lists as the Ethics Commission deems appropriate; and

(c) inform executive branch elected officials or the Clerk of the Legislature of any additional County officials or employees subordinate to or within the departments of said officials that shall be required to file an annual financial disclosure statement pursuant to this local law.

4. The Ethics Commission shall take reasonable measures to attempt to identify and notify candidates required to file an annual disclosure statement pursuant to this local law.

## SECTION 18. Ethics Commission.

### 1. Establishment; Qualifications of Members; Appointment of Members; Term of Office; Appointment of Certain Officers and Employees.

1. There is hereby established an Ethics Commission consisting of five (5) members.

2. Members shall be chosen for their independence, integrity, civic commitment and high ethical standards. No person while a member shall hold any public office, seek election to any public office, be an officer or employee of the County of Albany, or hold any political party office. Of the total membership of the Commission, no more than two (2) members shall be enrolled in the same political party.

3. An Ethics Commission member may not participate in any election campaign for elective County office or any election campaign by any County officer or employee who is a candidate for any elective office.

4. Two (2) members of the Ethics Commission shall be recommended for appointment by the Majority Leader of the Albany County Legislature, one (1) member shall be recommended for appointment by the Minority Leader of the Albany County Legislature, and two (2) members shall be recommended for appointment by the County Executive. Said recommendations shall be to the Chairman of the Albany County Legislature, who may accept or reject such recommendations. The Chairman of the Albany County Legislature is the appointing authority for said Commission. However, he or she may act only upon the recommendation of the Majority Leader, Minority Leaders, and

County Executive.

5. Each member of the Ethics Commission shall serve a four (4) year term except as provided for in subdivisions six (6) and seven (7) of this section.

6. The original members of the Ethics Commission shall serve at staggered terms in the following manner:

(a) One (1) appointment by the Majority Leader and one (1) appointment by the County Executive shall be for a term of two (2) years;

(b) One (1) appointment by the Minority Leader, one (1) appointment by the Majority Leader, and one (1) appointment by the County Executive shall be for a term of four (4) years.

7. The Ethics Commission shall appoint a Chairperson from its membership to serve for a term not to exceed (1) year. No person shall serve as Chairperson for a period in excess of two (2) consecutive years. The duties of the Chairperson shall include calling and conducting meetings of the Ethics Commission.

8. The Ethics Commission may, upon the recommendation of the County Attorney, appoint or designate a counsel employed by the Department of Law to serve at its pleasure and may employ, retain, or designate such other officers, employees and consultants as are necessary to exercise its powers and fulfill its obligations. The County Attorney shall make such a recommendation within thirty (30) days of the creation of a vacancy in such position. The authority of the counsel shall be defined in writing, provided that neither the counsel, nor any other officer, employee or consultant of the board shall be authorized to issue advisory opinions, promulgate rules, issue subpoenas, issue final determinations of violations of this local law, or make final recommendations of or impose penalties. Upon such occasions as the Ethics Commission or the counsel to the Ethics Commission shall consider it appropriate that the Ethics Commission have outside counsel, the Ethics Commission may retain or designate such counsel to serve with respect to particular matters. The Ethics Commission may delegate its authority to issue advisory opinions to the chair.

9. An Ethics Commission member shall serve until his or her successor has been appointed. Consecutive service on the Ethics Commission shall not exceed two four-year terms.

10. The members of the Ethics Commission shall not receive compensation but shall be reimbursed for reasonable expenses incurred in the performance of their official duties.

11. Revenue received by the Ethics Commission in the form of fines shall be directed the County General Fund.

**2. Vacancies.**

When a vacancy occurs in the membership of the Ethics Commission, the vacancy shall, within sixty (60) days, be filled for the unexpired portion of the term in the same manner as the original appointment. Any person appointed to fill a vacancy on the Ethics Commission shall meet the qualifications set forth in section 18 of this local law.

**3. Removal of Members.**

An Ethics Commission member may be removed from office in the same manner in which he or she was appointed, after written notice and opportunity for reply. Grounds for removal shall be failure to meet the qualifications set forth in section 18 of this local law, substantial neglect of duty, gross misconduct in office, inability to discharge the powers or duties of office, or violation of this local law.

**4. Meetings.**

At its first meeting each year, the Ethics Commission shall elect a chair and Secretary from among its members. A majority of the Ethics Commission shall be required for the Ethics Commission to take any action. The chair or a majority of the Ethics Commission may call a meeting of the Ethics Commission.

**5. Jurisdiction, Powers, and Duties.**

1. The Ethics Commission may act with regard to any matter arising under this local law to the extent provided in this local law.
2. The termination of a County officer's or employee's term of office or employment with the County shall not affect the jurisdiction of the Ethics Commission with respect to the requirements imposed on him or her by this local law.
3. The Ethics Commission shall have the following powers and duties:
    (a) To prescribe and promulgate rules and regulations governing its own internal organization and procedures in a manner consistent with this local law;
    (b) To appoint hearing officers and request the services of other County officers and employees as are necessary to carry out its duties under this local law;
    (c) To designate officials required to file a financial disclosure statement, but the Ethics Commission must notify the Policy Making Official, the Chairman of the County Legislature and the respective commissioner of the agency by which such Policy Making Official if employed, if applicable, whenever any such officer or employee is designated as a Policy Making Official required to file an annual disclosure statement pursuant to this local law;
    (d) To review, index, and maintain on file lists of officers and employees, and disclosure statements filed with the Commission,

pursuant to this local law;

(e) To review, index, maintain on file, and dispose of sworn complaints and to make notifications and conduct investigations;

(f) To conduct hearings, recommend disciplinary action, assess penalties, make referrals, and initiate appropriate actions and proceedings;

(g) To grant waivers;

(h) To render, index, and maintain on file advisory opinions;

(i) To provide training and education to County officers and employees;

(j) To prepare an annual report and recommend changes to this local law;

(k) To provide for public inspection and copying of certain records;

(l) To select provisions of this local law for reproduction and distribution;

(m) To promulgate rules governing certain conduct of County officers and employees in a manner that is consistent with the discretionary power afforded to Ethics Commission pursuant to this local law;

(n) To promulgate rules governing the formation of business relationships as between subordinate and superior County officers and employees so as to prevent favoritism or undue influence, or the appearance of such behavior;

(o) To cause to be published on the Internet website of the Ethics Commission a single document containing all rules of conduct for County officers and employees set forth in this local law;

(p) To compute no later than twenty (20) days prior to the start of the coming fiscal year the allowable gift value limit for each fiscal year in the manner provided for in paragraph one (1) of subdivision six (6) of this section; and

(q) To promulgate rules consistent with other provisions of this local law concerning the representation by County elected officials in matters of public advocacy, or regarding an application for County services and benefits, or County employment.

**6. Computation of the Allowable Gift Value Limit.**

1. The allowable gift value limit for a particular fiscal year shall be determined by ascertaining the actual allowable gift value limit figure for the prior fiscal year, beginning with the figure of fifteen dollars ($15) for the remainder of the fiscal year in effect at the time of the effective date of this local law, and multiplying such figure by the allowable gift value growth factor, if any. The product of such calculation shall be referred to as the actual allowable gift value limit. The actual allowable gift value limit shall be rounded downward to the nearest whole dollar figure. Such rounded figure shall represent the allowable gift value limit for the

forthcoming fiscal year.

2. The Ethics Commission shall cause to be published on the Internet website of the Ethics Commission the operative allowable gift value limit for the County.

3. The Ethics Commission shall include notice of, and guidance relevant to, the operative allowable gift value limit in its educational programs and materials developed pursuant to Section 25 of this local law.

**SECTION 19. Review of Lists and Disclosure Statements.**

1. The Ethics Commission shall review:

(a) The lists of officers and employees, prepared pursuant to this local law, to determine whether the lists are complete and accurate. The Commission shall add the name of any other officer or employee who the Commission determines should appear on the list pursuant to section 11;

(b) All annual disclosure statements to determine whether any person required to file such a statement has failed to file it, has filed a deficient statement, or has filed a statement that reveals a possible or potential violation of this local law;

(c) All transactional disclosure statements; and

(d) All applicant disclosure statements.

2. If the Ethics Commission determines that an annual disclosure statement or a transactional disclosure statement is deficient or reveals a possible or potential violation of this local law, the Ethics Commission shall notify such person in writing of the deficiency or possible or potential violation and of the penalties for failure to comply with this local law and afford such person fifteen (15) days to correct such statement.

**SECTION 20. Complaints and Investigations.**

1. Upon receipt of a sworn complaint by any person alleging a violation of this local law, or upon determining on its own initiative that a violation of this local law may exist, the Ethics Commission shall have the power to conduct any investigation necessary to carry out the provisions of this local law. In conducting any such investigation, the Ethics Commission may administer oaths or affirmations, subpoena witnesses, compel their attendance, and require the production of any books or records which it may deem relevant and material.

2. The Ethics Commission shall state in writing the disposition of every sworn complaint it receives and of every investigation it conducts and shall set forth the reasons for the disposition. All such statements and all sworn complaints shall be indexed and maintained on file by the Commission.

3. Any person filing a sworn complaint with the Ethics Commission shall be

notified in writing of the disposition of such complaint.

4. Nothing in this section shall be construed to permit the Ethics Commission to conduct an investigation of itself or of any of its members or staff. If the Ethics Commission receives a complaint alleging that the Ethics Commission or any of its members or staff has violated any provision of this local law, or any other law, the Ethics Commission shall promptly transmit to the County Legislature a copy of the complaint.

**SECTION 21. Criminal prosecutions and Commission restrictions**

**1. Prosecutions**.

The Ethics Commission may refer to the appropriate prosecutor possible criminal violations of this local law. Nothing contained in this local law shall be construed to restrict the authority of any prosecutor to prosecute any violation of this local law or of any other law.

**2. Limits on Commission.**

Nothing in this section shall be construed to permit the Ethics Commission to take any action with respect to any alleged violation of this local law, or of any other law, by the Commission or by any member or staff member thereof.

**SECTION 22. Waivers.**

1. Upon written application and upon a showing of compelling need by the applicant, the Ethics Commission may in exceptional circumstances grant the applicant a waiver of any of the provisions of subdivisions one (1) through sixteen (16) of section five (5), paragraph (i) of subdivision 1 of section 6, subdivision one (1) of section ten (10), section eleven (11), or section twelve (12) of this local law, provided, however, that no such waiver shall permit conduct or interests otherwise prohibited by Article 18 of the General Municipal Law of the State of New York.

2. Waivers shall be in writing and shall state the grounds upon which they are granted. All applications, decisions, and other records and proceedings relating to waivers shall be indexed and maintained on file by the Ethics Commission.

**SECTION 23. Advisory Opinions.**

1. Upon written request, the Ethics Commission may render a written

advisory opinion with respect to the interpretation or application of this local law or of Article 18 of the General Municipal Law of the State of New York. The request may be made only by the person whose conduct is at issue or by a supervisory official of such a person.

2. Advisory opinions and requests for advisory opinions shall be indexed and maintained on file by the Ethics Commission.

3. Any person aggrieved by an advisory opinion of the Ethics Commission may seek judicial review and relief pursuant to Article 78 of the Civil Practice Law and Rules of the State of New York.

4. Any person who has submitted to the Ethics Commission a written request for an advisory opinion may bring a special proceeding pursuant to Article 78 of the Civil Practice Law and Rules for an order compelling the Ethics Commission to issue the advisory opinion. In addition to, or in lieu of, such injunctive relief, the person may seek a judgment in accordance with section 3001 of the Civil Practice Law and Rules determining the question posed in the request for the advisory opinion. No action or special proceeding shall be prosecuted or maintained pursuant to this subdivision unless (a) it shall appear by and as an allegation in the petition or complaint that at least one-hundred eighty (180) days have elapsed since the filing of the request and that the Ethics Commission has failed to file any determination in the matter and (b) the action or special proceeding shall be commenced within ten (10) months after the submission of the request for the advisory opinion.

5. A formal written opinion rendered by the Ethics Commission, until and unless amended or revoked, shall be binding on the Ethics Commission in any subsequent proceeding concerning the person who requested the opinion and who acted in good faith, unless material facts were omitted or misstated by the person in the request for an opinion. Such opinion may also be relied upon by such person, and may be introduced and shall be a defense in any criminal or civil action. The Ethics Commission shall not investigate an individual for potential violations of law based upon conduct approved and covered in its entirety by such an opinion, except that such opinion shall not prevent or preclude an investigation of the person who obtained it for violations of this local law to determine whether the person accurately and fully represented to the Ethics Commission the facts relevant to the formal advisory opinion and whether the person's conduct conformed to those factual representations. Nothing in this paragraph shall be construed as denying the Ethics Commission the authority and jurisdiction to investigate potential violations of this local law arising from conduct outside of the scope of the terms of the advisory opinion.

**SECTION 24. Judicial Review.**

Any person aggrieved by a decision of the Ethics Commission may seek judicial review and relief pursuant to Article 78 of the Civil Practice Law and Rules of the State of New York.

**SECTION 25. Training and Education.**

1. The Ethics Commission:

(a) shall make information concerning this local law and Article 18 of the General Municipal Law available to all County officers and employees, to the public, and to persons interested in engaging in business dealings with the County; and

(b) shall develop educational materials and an educational program for the officers and employees of the County, on the provisions of this local law and Article 18 of the General Municipal Law.

2. All County Policy Making Officials shall participate in an education program developed in a manner prescribed by the Ethics Commission. Such participation shall occur on a biennial basis.

**SECTION 26. Annual Reports; Review of Ethics Laws.**

1. The Ethics Commission shall prepare and submit an annual report to the County Executive and County Legislature, summarizing the activities of the Commission. The report may also recommend changes to the text or administration of this local law.

2. The Ethics Commission shall periodically review this local law and the Commission's rules, regulations, and administrative procedures to determine whether they promote integrity, public confidence, and participation in County government and whether they set forth clear and enforceable, common sense standards of conduct.

**SECTION 27. Public Inspection and Copying of Records; Public Access to Meetings.**

1. The only records of the Ethics Commission which shall be available for public inspection and copying are those whose disclosure is required by Article 6 of the Public Officers Law of the State of New York or by some other State or Federal law or regulation.

2. No meeting or proceeding of the Ethics Commission concerning misconduct, nonfeasance, or neglect in office by a County officer or employee shall be open to the public except upon the request of the officer or employee or as required by the provisions of Article 7 of the Public Officers Law or by some other State or Federal law or regulation.

3. The Commission shall maintain an index of all persons found to be in violation of this local law, by name, office and date of order. The index and the determinations of probable cause and orders in such cases shall be made available for public inspection and copying.

**SECTION 28. Miscellaneous provisions.**

1. No existing right or remedy shall be lost, impaired, or affected by reason of this local law.

2. Nothing in this local law shall be deemed to bar or prevent a present or former County officer or employee from timely filing any claim, account, demand, or suit against the County on behalf of himself or herself or any member of his or her family arising out of personal injury or property damage or any lawful benefit authorized or permitted by law.

3. If any provision of this local law is held by a court of competent jurisdiction to be invalid, that decision shall not affect the validity and effectiveness of the remaining provisions of this local law.

**SECTION 29. Distribution and posting.**

1. Within 90 days after the effective date of this section, and thereafter as appropriate, the Ethics Commission shall transmit to the County Executive in a form suitable for posting, copies of those provisions of this local law which the Ethics Commission deems necessary for posting in the County. Within ten days after receipt of those copies, the County Executive shall cause the copies to be posted conspicuously in every public building under the jurisdiction of the County, as well as on the County's website.

2. Within 90 days after the effective date of this section, and thereafter as appropriate, the Ethics Commission shall transmit to the County Executive in a form suitable for distribution, copies of those provisions of this local law which the Ethics Commission deems necessary for distribution to the officers and employees of the County. Within ten days after receipt of those copies, the County Executive shall cause the copies to be distributed to every officer and employee of the County and made readily available to the public. Every County officer or employee elected or appointed thereafter shall be furnished a copy of those provisions within ten days after entering upon the duties of his or her position. Every County officer or employee elected or appointed shall be notified by the County Executive of their obligation to file a disclosure statement required by this local law within ten days after entering upon the duties of his or her position.

3. Failure of the County to comply with the provisions of this section or failure of any County officer or employee to receive a copy of the provisions of this local law shall have no effect on the duty of compliance with this local law or on the enforcement of its provisions.

4. The Ethics Commission shall publish the following on the County Internet website:

(a) All rules and regulations prescribed or promulgated by the Ethics Commission pursuant to this local law;

(b) A copy of the annual report of the Ethics Commission;

(c) A list of all officers and employees required to file financial disclosure statements with the Ethics Commission;

(d) A list of members of the Ethics Commission along with the following information that corresponds to each Ethics Commission member:

(i) appointing County official;

(ii) party affiliation; and

(iii) period of term;

(e) Any correspondence or document generated by the Ethics Commission that executes a ruling, decision, or determination by the Ethics Commission ordering, instructing or recommending the assessment of penalties;

(f) Any correspondence or document generated by the Ethics Commission that promulgates or communicates a recommendation or advisory opinion by the Ethics Commission to a County officer or employee, but only if such correspondence or document contains no personally identifiable information of the requestor of such recommendation or advisory opinion; and

(g) A copy of any waiver application made pursuant to Section 22 of this local law.

5. Any document or material required to be published by the Ethics Commission on the County Internet website shall be transmitted to the webmaster of such website within ten (10) days of its execution, completion, compilation, approval or generation by the Ethic Commission, or submission to the Ethics Commission, whichever the case may be. The webmaster shall then publish such documents or material on such website within twenty (20) days of his or her receipt of such documents or material.

## SECTION 30. Effective Date.

This local law shall take effect on July 1, 2012.

**EDITORS NOTE: This version of Local Law 8 of 2011 includes the amendments adopted by the Albany County Legislature through Local Law 7 of 2019.**