§ 8. Duties of the comptroller. The comptroller shall:

1. Superintend the fiscal concerns of the state.

2. Keep, audit and state all accounts in which the state is interested, and keep accurate and proper books, showing their conditions at all times.

2-a. Operate and maintain and at his discretion revise and modify a state accounting and financial reporting system:

a. which accurately and systematically accounts for all revenues, receipts, resources and property of the state and each of its agencies; for all advances to each agency, for all appropriations and reappropriations made to each agency, for all adjustments, segregations and allocations of such appropriations and reappropriations, and for all expenditures, disbursements, and recorded encumbrances made pursuant to such appropriations, reappropriations, and advances; and, from which he shall be able to obtain accurate annual and interim reports of such expenditure information for state purposes, local assistance, capital projects, debt service and general state charges, by fund type, by fund, by agency, by major program or purpose, by fiscal year of appropriation, by month of expenditure, disbursement, and encumbrance, and by the same level of detail as is contained in the appropriations bills enacted for the fiscal years involved, and of such revenue information by fund type, by fund, and by revenue source including repayments of advances and each tax both in total and net of refunds and reimbursements.

b. from which he shall be able to obtain accurate annual and interim financial statements and other reports which present fairly and with full disclosure the financial position and results of operations of the state of New York, for state fiscal years commencing on or after April first, nineteen hundred eighty-two, or earlier at the discretion of the comptroller, in conformance with generally accepted accounting principles.

c. which makes it possible to determine and demonstrate compliance with finance-related legal and contractual provisions to which the state or any of its agencies are subject.

2-b. For the purposes of the New York state governmental accountability, audit and internal control act, assist in the development and implementation of an audit program for the state by:

a. Either as part of one or more audits, or separately, conducting periodic audits of internal controls and operations of state agencies (other than those state agencies for which an audit is required pursuant to sections nine hundred fifty-three and nine hundred fifty-four of the executive law) and of covered authorities. All such audits shall be performed in accordance with generally accepted government auditing standards. Nothing in the New York state governmental accountability, audit and internal control act shall be deemed to diminish or impair the comptroller's power to audit and authority to supervise accounts under articles V and X of the state constitution and this chapter. The audits shall identify internal control weaknesses that have not been corrected and actions that are recommended to correct these weaknesses. If any such internal control weaknesses are significant or material with respect to the operations of the agency that is the subject of the audit, the comptroller shall so state. The comptroller shall make available to the public the results of any such audits.

b. Providing technical assistance to state agencies and covered authorities and, upon request, to the state legislature and the judiciary in the implementation of internal audit functions, which shall
be consistent with generally accepted standards for internal auditing and, upon request, interpreting such standards.

2-c. Provide technical assistance, including the issuance of internal control standards, to state agencies and covered authorities and, upon request, to the state legislature and the judiciary in the implementation and periodic evaluation of internal controls, which shall be consistent with generally accepted standards for internal control and, upon request, interpret such standards.

2-d. a. Establish, in consultation with the heads of state agencies, standards for the design, operation and maintenance of agency accounting systems which: (1) permit the collection of information necessary in the preparation of annual and interim financial statements in conformance with generally accepted accounting principles, (2) facilitate the comparison of information from different agencies, and (3) assure the accuracy and reliability of accounting information.
b. Provide technical assistance to state agencies regarding the design and operation of agency accounting systems.
c. Establish guidelines so that changes to state agency accounting systems bring those systems into greater conformity with the standards established by the comptroller pursuant to this subdivision.

3. Examine, audit and settle the accounts of all public officers and other persons indebted to the state, and certify the amount or balance due thereon.

4. Audit the accrual and collection of all revenues and receipts.

5. Keep and maintain in alphabetical order, a list of names and addresses of all state officers and employees.

6. Examine, audit and liquidate the claims of all persons against the state, if payment thereof out of the treasury is provided for by law.

7. Audit all vouchers of any person, corporation, association, state or other public officer, department or institution, to whom or which moneys appropriated are payable, or are authorized or directed to be paid pursuant to law, before issuing his warrant for the payment thereof; and vouchers shall be required in all such cases.

8. Draw warrants on the treasury for the payment of the moneys directed by law to be paid out of the treasury, but no such warrant shall be drawn unless authorized by law, and every such warrant shall refer to the law under which it is drawn.

9. Make a report to the legislature prior to the convening of its annual session, containing a complete statement of every fund of the state including every fund under the supervision or control of any department or any officer or division, bureau, commission, board or other organization therein from whatever source derived and whether or not deposited in the treasury, other than the funds of moneyed corporations or private bankers in liquidation or rehabilitation, together with a citation of the statute authorizing the creation or establishment of each such fund, all balances of money and receipts and disbursements during the preceding fiscal year, a statement of each object of disbursement, the funds, if any, from which paid or to be paid, a schedule by month of the investments of cash not needed for day to day operations including but not limited to total investment income, the average daily invested balance and related yields for each fund, and a statement of all claims against the state presented to him where no provision or an insufficient provision for the payment thereof has been made by law, with the facts relating thereto and his opinion thereon, and suggesting plans for the improvement and management of the public resources, and containing such other information and recommendations relating to the fiscal affairs of the state, as in his judgment should be communicated to the legislature, provided that:
a. Such reports for fiscal years commencing on or after April first, nineteen hundred eighty-one, or for any earlier fiscal year if the comptroller shall determine that it is possible to do so, shall also contain: (1) financial statements which present fairly and with full disclosure the financial position and results of operations of the state of New York in conformance with generally accepted accounting principles including all financial statements required by generally accepted accounting principles to be included in a comprehensive annual financial report, except that until paragraph c of this subdivision shall be controlling, information pertaining to general fixed assets accounts shall be presented as the comptroller shall deem appropriate; (2) a summary of significant accounting policies followed in the presentation of the financial statements required by this subdivision including: (i) the decisions which were made by the comptroller in interpreting generally accepted accounting principles for use in the preparation of the financial statements and the basis of such decisions, and (ii) any deviations from generally accepted accounting principles authorized by section eight-a of this chapter, the reasons for each such deviation and his estimate of the effect of each such deviation on the financial position or results of operations of the state as reported pursuant to this paragraph; (3) such other financial, statistical and descriptive information as may materially affect the financial position and financial operations of the state and its various agencies, authorities and instrumentalities; (4) a combined balance sheet and statement of revenue and expenditures for each of the prior four fiscal years prepared in conformance with generally accepted accounting principles; however, such financial information for fiscal years commencing on or before April first, nineteen hundred seventy-nine may be omitted if, in the opinion of the comptroller, reliable, comparable information is not available; (5) a statement as to the fund type into which each of the funds of the state has been classified and an explanation of the basis upon which the various funds of the state have been classified into the fund types utilized in the financial statements required by this paragraph; and (6) a narrative description of all significant activities planned, underway, and completed during the previous twelve months, which shall enable the comptroller to comply with the requirements of this section.

b. Notwithstanding any provision of law to the contrary such reports for fiscal years commencing on or after April first, nineteen hundred eighty-two: (1) shall be submitted to the legislature within one hundred twenty days after the close of the fiscal year to which it pertains; (2) shall also incorporate a certification from an independent certified public accountant who has conducted an independent audit of the financial statements of the state; and (3) shall also include, in a manner which conforms with generally accepted accounting principles, information regarding the operations of those public authorities and public benefit corporations, a majority of whose members are appointed by the governor.

c. Complying with applicable bidding procedures, the comptroller shall select an independent certified public accountant to conduct an independent audit of the state's annual financial information statements in conformance with government auditing standards. The results of such audit shall be transmitted in accordance with the provisions of section one hundred twenty-two-a of this chapter.

d. Notwithstanding any provision of law to the contrary such reports for fiscal years commencing on or after April first, nineteen hundred eighty-seven shall also incorporate information presented in a manner that conforms with generally accepted accounting principles which
presents fairly and with full disclosure the financial position of the general fixed assets accounts of the state.

9-a. a. Issue, on or before the fifteenth day of each month and cause to be published in the state register, a report including (1) a summary of the preceding month's investments of cash not needed for day to day operations including but not limited to total investment income, the average daily investment balance and related yield; and (2) a statement setting forth briefly the several receipts of and disbursements from the general fund during the preceding month, and also the total of such receipts and disbursements from the beginning of the fiscal year to the close of such preceding month and the cash balance of the general fund, exclusive of receipts and disbursements on account of temporary borrowing, at the close of such preceding month, provided that for state fiscal years beginning on or after April first, nineteen hundred eighty-two the comptroller shall include in such reports the required information for all funds and fund types.

b. Commencing with the state fiscal year beginning in nineteen hundred eighty-four, issue within thirty days of the close of each calendar quarter and cause to be published in the state register a statement setting forth the revenues of and expenditures from all governmental funds of the state during the preceding calendar quarter and the total of such revenues and expenditures from the beginning of the fiscal year to the close of the preceding calendar quarter. Commencing with the state fiscal year beginning in nineteen hundred eighty-nine, the quarterly report containing such statement shall also include a combined balance sheet for all governmental funds of the state during the preceding calendar quarter. Both the statement of revenues and expenditures and the balance sheet shall be prepared in accordance with generally accepted accounting principles.

c. Commencing with the state fiscal year beginning in nineteen hundred ninety-one, the quarterly report prepared pursuant to paragraph b of this subdivision shall also contain: (1) a statement of disbursements and expenditures for each department and major agency of the state, along with a reconciliation statement for such disbursements and expenditures; and (2) a statement of receipts and revenues for the major revenue sources of the state, along with a reconciliation statement for such receipts and revenues. Such statements shall reconcile with reports prepared pursuant to subdivision nine of this section.

9-b. Make monthly reports during state fiscal years commencing on or after April first, nineteen hundred eighty-two, within ten days of the close of each month, to the chairman of the senate finance committee and the chairman of the assembly ways and means committee for the use of such committees and the information of the legislature, containing a complete statement of disbursements, expenditures, receipts and revenues for the prior month and year-to-date. The reports shall include information for all funds and, with regard to such disbursements and expenditures, shall be based on the then current fiscal year's appropriations and appropriations available from the prior fiscal year. Such reports for each fiscal year shall contain such additional and detailed information and shall be organized in such manner as the chairman of the senate finance committee and the chairman of the assembly ways and means committee shall have last requested at least forty-five days prior to the beginning of such fiscal year. The comptroller may promulgate such rules and regulations, applicable to any or all state officers or employees, as may be necessary to obtain any data required for making such reports. Such reports shall be prepared and presented in accordance with the accounting principles and policies used in the preparation of the budget documents for the then current
fiscal year submitted by the governor pursuant to sections twenty-two and twenty-three of this chapter unless the chairman of the senate finance committee and the chairman of the assembly ways and means committee shall have requested a different preparation or presentation.

10. Represent and vote for the state, either in person or by proxy, at all meetings and on all occasions where the state is entitled to representation or vote as stockholder in a corporation or joint-stock association.

11. Supervise the administration of all the funds paid into any court of record or ordered to be so paid by a judgment, order or decree of any such court of record, and/or paid to the public administrator of any county and/or to the county treasurer of any county to whom letters of administration have been or shall be granted, or to any other administrator having the custody of funds payable to the state comptroller pursuant to the provisions of section two thousand two hundred twenty-two of the surrogate's court procedure act. He shall have power and authority to institute proceedings to enforce obedience to the judgments, orders or decrees of the said courts for the deposit of moneys and securities into court, and prescribe regulations and rules for the care and disposition thereof, which shall be observed by all parties interested therein, unless the court having jurisdiction over the same, shall make different directions by special order duly entered in accordance with article twenty-six of the civil practice law and rules. The comptroller may at any time require any county clerk or clerk of any court of record, to file with any county treasurer an officially certified copy of any record, document or paper, or extracts therefrom, which he may deem necessary for the use of said county treasurer in the administration of such funds.

The comptroller may at his discretion petition the surrogate of any county having jurisdiction praying for a judicial settlement of the accounts of any such administrator or county treasurer, and that such administrator or county treasurer, may be cited to show cause why he should not render and settle an account in the manner prescribed in the surrogate's court procedure act.

The comptroller shall not designate as a depositary of funds or moneys paid into court any trust company, bank, banking association or banker, nor authorize any deposit in any such depositary of funds or moneys paid into court, until the comptroller shall have required such depositary to execute to the people of the state an undertaking, in an amount approved by the county judge of the county where such trust company, bank, banking association or banker is located, or by a justice of the supreme court in the county where such depository is located if the location of same be in the city of New York, providing for the payment of a rate of interest to be agreed upon by the depositary and the comptroller. Such undertaking shall be filed in the office of the comptroller and shall be secured by a deposit of bonds as provided by section one hundred five of this chapter. Or, in lieu of such undertaking and deposit of securities, the comptroller may require such depositary to execute to the people of the state of New York an undertaking, with a surety company authorized to transact business in the state of New York as surety, in such form as the attorney-general shall prescribe, and in an amount approved by the county judge of the county where such trust company, bank, banking association or banker is located, or by a justice of the supreme court in the county where such depository is located if the location of same be in the city of New York, and by the comptroller, except that the comptroller may designate savings banks as depositaries of funds or moneys paid into court and authorize the public officer making such
deposits to comply with the practice relating to the deposit of moneys in savings banks.

12. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim submitted and approved by the head of any institution in the department of mental hygiene, the department of correctional services, the department of health or the division for youth for personal property damaged or destroyed by any inmate thereof, or for personal property of an employee damaged or destroyed without fault on his part, by a fire in said institution; or any claim submitted and approved by the head of any institution in the department of mental hygiene or the division for youth for real or personal property damaged or destroyed or for personal injuries caused by any patient during thirty days from the date of his escape from such institution; or any claim submitted and approved by the chairman of the board of parole for personal property of an employee damaged or destroyed without fault on his part as a result of actions unique to the performance of his official duties in accordance with rules and regulations promulgated by the chairman with the approval of the comptroller; or any claim submitted and approved by the chief administrator of the courts for personal property of any judge or justice of the unified court system or of any nonjudicial officer or employee thereof damaged or destroyed, without fault on his part, by any party, witness, juror or bystander to court proceedings, provided no such claim may be certified for payment to a nonjudicial officer or employee who is in a collective negotiating unit until the chief administrator shall deliver to the comptroller a certificate that there is in effect with respect to such negotiating unit a written collective bargaining agreement with the state pursuant to article fourteen of the civil service law which provides therefor; or any claim submitted and approved by the superintendent of state police for personal property of a member of the state police damaged or destroyed without fault on his part as a result of actions unique to the performance of police duties in accordance with rules and regulations promulgated by the superintendent with the approval of the comptroller; or any claim submitted and approved by the head of a state department or agency having employees in the security services unit or the security supervisors unit for personal property of a member of such units damaged or destroyed without fault on his part as a result of actions unique to the performance of law enforcement duties in accordance with rules and regulations promulgated by the department or agency head, after consultation with the employee organization representing such units and with the approval of the comptroller and payment of any such claim shall not exceed the sum of three hundred fifty dollars. Where an agreement between the state and an employee organization reached pursuant to the provisions of article fourteen of the civil service law provides for payments to be made to employees by an institution, such payments for claims not in excess of seventy-five dollars, or one hundred fifty dollars if otherwise provided in accordance with the terms of such agreement, may be made from a petty cash account established pursuant to section one hundred fifteen of this chapter, and in the manner prescribed therein.

12-a. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim in excess of two hundred fifty dollars for injuries to personal property, real property, or for personal injuries caused by the tort of an officer or employee of the state while acting as such officer or employee, provided the claim shall have been submitted for payment by the head of the department or agency having supervision of such officer or employee, and
further provided that any such claim in excess of one thousand dollars be approved by the attorney-general. Payment of any such claim shall not exceed the sum of five thousand dollars. Claims of two hundred fifty dollars or less may be paid in accordance with rules and regulations established by the department or agency head from a cash advance account created pursuant to section one hundred fifteen of this chapter.

12-b. Notwithstanding any inconsistent provision of the court of claims act, and in addition to procedures for payment of claims set forth elsewhere in this section, examine, audit and certify for payment any claim for injuries to personal property, real property, or for personal injuries caused by the tort of an officer or employee of the state-operated institutions of the state university of New York, while acting as such officer or employee, provided the claim shall have been approved and submitted for payment by the chief administrative officer of such institution, or an appropriate designee. Payment of any such claim shall not exceed the sum of two hundred fifty dollars.

12-c. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim for injuries to personal property, real property, or for personal injuries caused by the tort of a member of the organized militia or an employee in the division of military and naval affairs of the executive department, provided that the claim is encompassed by the waiver of immunity and assumption of liability contained in section eight-a of the court of claims act, and provided further that the claim shall have been submitted for payment by the adjutant general and approved by the attorney general. Payment of any such claim shall not exceed the sum of twenty-five hundred dollars.

12-d. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment any claim submitted and approved by the head of a state department or agency, other than a department or agency specified in subdivision twelve of this section, for personal property of an employee damaged or destroyed in the course of the performance of official duties without fault on his part by an inmate, patient or client of such department or agency after March thirty-first, two thousand seven and prior to April first, two thousand eleven, provided no such claim may be certified for payment to an officer or employee who is in a collective negotiating unit until the director of employee relations shall deliver to the comptroller a certificate that there is in effect with respect to such negotiating unit a written collectively negotiated agreement with the state pursuant to article fourteen of the civil service law which provides therefor. Payment of any such claim shall not exceed the sum of three hundred dollars. No person submitting a claim under this subdivision shall have any claim for damages to such personal property approved pursuant to the provision of subdivision four of section five hundred thirty of the labor law or any other applicable provision of law.

12-e. Notwithstanding any inconsistent provision of the court of claims act, where, and to the extent that, an agreement between the state and an employee organization entered into pursuant to article fourteen of the civil service law on behalf of officers and employees serving in positions in the professional, scientific and technical services unit, administrative services unit, institutional services unit, operational services and military and naval affairs unit so provides, examine, audit and certify for payment any claim submitted and approved by the head of a state department or agency for personal property of an officer or employee damaged or destroyed in the actual performance of official duties without fault or negligence of the officer or employee other than a claim specified and covered by
subdivision twelve or twelve-d of this section after March thirty-first, two thousand seven and before April first, two thousand eleven. Payment of such claim shall not exceed the sum of three hundred fifty dollars. Where an agreement between the state and such employee organization entered into pursuant to article fourteen of the civil service law provides for payment to be made to officers and employees by a state department or agency, such payments for claims not in excess of the amount specified in subdivision three of section one hundred fifteen of this chapter may be made from a petty cash account established pursuant to section one hundred fifteen of this chapter and in the manner prescribed therein and pursuant to regulations of the comptroller. No person submitting a claim under this subdivision shall have any claim for damages to such personal property approved pursuant to the provisions of subdivision four of section five hundred thirty of the labor law or any other applicable provision of law.

12-f. Notwithstanding any inconsistent provision of the court of claims act, examine, audit and certify for payment of any claim submitted and approved by the head of the state department or agency for personal property of an officer or employee, whose position is designated managerial or confidential pursuant to article fourteen of the civil service law, and of civilian state employees of the division of military and naval affairs in the executive department whose positions are not in, or are excluded from representation rights in, any recognized or certified negotiating unit, and of officers and employees excluded from representation rights under article fourteen of the civil service law pursuant to rules and regulations of the public employment relations board, damaged or destroyed in the actual performance of official duties without fault or negligence of the officer or employee other than a claim specified and covered by subdivision twelve or twelve-d of this section after March thirty-first, nineteen hundred eighty-eight. Payment of such claim shall not exceed the sum of three hundred fifty dollars. Such payments for claims not in excess of seventy-five dollars may be made from a petty cash account established pursuant to section one hundred fifteen of this chapter and in the manner prescribed therein and pursuant to regulations of the comptroller. No person submitting a claim under this subdivision shall have any claim for damages to such personal property approved pursuant to the provisions of subdivision four of section five hundred thirty of the labor law or any other applicable provision of law.

12-g. Notwithstanding any other provision of the court of claims act or any other law to the contrary, thirty days before the comptroller issues a check for payment to an inmate serving a sentence of imprisonment with the state department of correctional services or to a prisoner confined at a local correctional facility for any reason, including a payment made in satisfaction of any damage award in connection with any lawsuit brought by or on behalf of such inmate or prisoner against the state or any of its employees in federal court or any other court, the comptroller shall give written notice, if required pursuant to subdivision two of section six hundred thirty-two-a of the executive law, to the state crime victims board that such payment shall be made thirty days after the date of such notice.

13. In any instance in which the claim of a person under the age of eighteen years has been examined, audited, and certified for payment by the comptroller pursuant to subdivisions twelve-a or twelve-b of this section, an application for approval of such payment shall be made to the court of claims or a judge thereof. The procedure to be followed upon such application shall be the same as provided for in the civil
practice law and rules, for the settlement or compromise of a claim or cause of action of a person under the age of eighteen years.

14. Make, amend and repeal rules and regulations as he may deem necessary in the performance of the duties imposed upon him by law.

15. Except where provisions for refund are otherwise specifically provided in any other law, general or special, upon the certification of the head of any state department or agency, and after audit and approval by him, refund within three years from the date of payment, any fee or portion of a fee or other moneys paid pursuant to any of the statutes of the state of New York, in any case in which:
   a. The license, permit or certificate applied for is not issued, or does not take effect or
   b. the filing or certification requested is not made, or
   c. the service requested is not rendered, or
   d. the payment made is in excess of the amount prescribed by statute, or
   e. the licensee has entered the active armed services of the United States in which event the refund shall be such proportion of the license fee paid as the number of full months remaining unexpired of the license period bears to the total number of months in such period.

Such refund shall be paid from moneys appropriated for such purpose or from revenues in the custody of said department or agency, derived from fees collected by said department or agency.

16. Notwithstanding any inconsistent provision of law, no change shall be made in the rate or eligibility standards for state employees' travel, meals, lodging, and other expenses for which the state makes payment (either in advance or by reimbursement), without the approval of the director of employee relations.

17. Report annually to the legislature on or before May first on the contracts issued by state agencies during the previous fiscal year for consulting services. The report shall include the following information for each agency:
   a. The number of contracts issued for consulting services;
   b. The name and address of the vendor to whom each contract is issued;
   c. The total dollar value of each contract;
   d. The consulting services for which each contract is issued;
   e. Whether competitive bidding was used in awarding each contract;
   f. The number of employees, by employment category within the contract, employed to provide services under the contract, the number of hours they work and their total compensation under the contract.

For the purposes of this report, a contract for consulting services shall mean any contract entered into by a state agency for analysis, evaluation, research, training, data processing, computer programming, engineering, environmental health and mental health services, accounting, auditing, paralegal, legal, or similar services. This report shall be available for public inspection and copying pursuant to section eighty-seven of the public officers law provided that in disclosing such reports pursuant to the public officers law, the agency making the disclosure shall redact the name or social security number of any individual employee that is included in such document.

18. Prepare and publish, no later than January fifteenth in each year, a listing by department, board, commission, division or state agency of all audits made during the previous year with a brief description of the results thereof, together with a listing of all such audits made during the preceding five years without a description. A copy thereof shall be filed with the senate finance committee and the assembly ways and means committee and copies shall be available to any state agency upon request.
19. Notwithstanding any inconsistent provision of law, maintain
detailed records of all activity commonly known as "journal transfers"
relating to any fund or account of the state for which he or she has the
duty pursuant to law to audit and maintain accountability, including any
supporting documentation relating thereto.

20. On or before April fifteenth of each year, submit an annual report
of such activity pursuant to subdivision nineteen of this section to the
temporary president of the senate and to the speaker of the assembly.