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### The Resources of New York's Public Integrity Agencies: Putting Them to Work for You

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# The Resources of New York's Public Integrity Agencies:

## Putting Them to Work for You



## About:

### Author:

This toolkit was prepared by the Center for the Advancement of Public Integrity at Columbia Law School. We can be reached at [CAPI@law.columbia.edu](mailto:CAPI@law.columbia.edu).

### Acknowledgements:

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### What is CAPI?

CAPI is a nonprofit resource center dedicated to improving the capacity of public offices, practitioners, policymakers, and engaged citizens to deter and combat corruption. Established as a partnership between the New York City Department of Investigation and Columbia Law School in 2013, CAPI is unique in its city-level focus and emphasis on *practical* lessons and tools.

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## Practitioner Toolkit Series



This publication is part of an ongoing series of contributions from practitioners, policymakers, and civil society leaders in the public integrity community. If you have expertise you would like to share, please contact us at [CAPI@law.columbia.edu](mailto:CAPI@law.columbia.edu).

The series is made possible thanks to the generous support of the Laura and John Arnold Foundation. The views expressed here are solely those of the author and do not necessarily represent the views of the author's organization or affiliations, the Center for the Advancement of Public Integrity, Columbia Law School, or the Laura and John Arnold Foundation.

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# The Resources of New York's Public Integrity Agencies

## Putting Them to Work for You

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As public integrity practitioners well know, relevant evidence of corrupt, inappropriate, or wasteful conduct can be difficult to find. Pieces of information demonstrating corruption, waste or fraud may be spread widely across numerous governmental offices. When you add the complexity of seeking information from other levels of government than your own – i.e. city investigators seeking information from a state agency -- the challenge of trying to ensure that one has exhausted the sources of relevant information becomes evident. Whether the information sought relates to an investigation of individual corruption, or is part of a proactive program to identify corruption risks, investigators would benefit from learning more about which governmental agencies house relevant information, and how that information can be obtained.

On July 20, 2016, nearly 100 government practitioners from New York State and New York City convened at the Center for the Advancement of Public Integrity at Columbia Law School to offer potential assistance with this problem. A panel of six representatives of key offices discussed how the resources of their respective agencies can be used in public integrity investigations and enforcement actions, and offered assistance and advice in obtaining and using such resources. The content of this conference has been paired with additional research to form this toolkit, which is intended to provide practitioners with an informative and useful reference for identifying the information collected by these agencies, and describing how it can be accessed.

Panel participants included:

- New York City Conflicts of Interest Board
- Office of the New York City Comptroller
- New York City Campaign Finance Board
- New York State Department of Taxation and Finance
- Office of the New York State Attorney General, Charities Bureau
- New York State Joint Commission on Public Ethics

The following agencies did not participate in the panel, but also collect and maintain information that may be useful to practitioners conducting public integrity investigations:

- New York State Board of Elections
- Office of the New York State Comptroller

## Information Collection by New York City Agencies

New York City maintains an array of agencies that collect information relevant to public integrity issues, including assessments of potential conflicts of interest, financial expenditures and asset management, campaign filings and disclosures, and other information. Under the [2012 Open Data Law](#), every City entity is required to make all public data available for online aggregation and publication by 2018. Beyond making this information more accessible, the [Mayor's Office of Data Analytics](#) (MODA) envisions using the data to improve government transparency and improve the efficiency of enforcement actions.

It remains to be seen whether MODA will provide information in a way that is highly useful to practitioners; a beta version of the portal is currently available by clicking [here](#). Further, there are some currently [open datasets](#) that may be useful in public integrity investigations (for example, analyzing improper ticket issuances by City agencies). In the meantime, though much of this information is already available online (see below), some is only accessible by phone or in person, or only through legal processes.

### I. New York City Conflicts of Interest Board

The [New York City Conflicts of Interest Board](#) (COIB) is an independent City agency that interprets, administers, and enforces [Chapter 68 of the New York City Charter](#), the City's conflicts of interest law. In practice, COIB gives advice and provides advisory opinions to current and former City employees about conflicts of interest, secondary employment, and other related matters. COIB trains City employees on their obligations under the conflicts of interest law, and adjudicates violations of that law, which can lead to fines, dismissal, or other adverse employment consequences.

The other part of COIB's mandate relates to [Section 12-110 of the City's Administrative Code](#), which requires that certain New York City employees, elected officials, and candidates for office file annual reports of their financial affairs and outside positions and interests, as well as those of their spouses, domestic partners, and dependent children. The agency receives reports from approximately 9,000 individuals each year.

#### PUBLICLY AVAILABLE

**Advisory Opinions:** Advisory opinions are available [here](#).

**Annual Disclosure Reports:** Annual Disclosure Reports are available upon request to the Conflicts of Interest Board pursuant to New York City Administrative Code §12-110(e). Click [here](#) for a PDF document that explains the procedure for requesting reports, and Click [here](#) for a PDF version of the request form itself.

- Lists of the public questions on the reports are also available: click [here](#) for a PDF document listing the public questions for reports filed prior to 2014, and [here](#) for the public questions for reports filed in 2014 and after.

**Enforcement Dispositions:** Public enforcement dispositions are available through the Center for New York City Law's database. Click [here](#).

**Waivers:** Waivers, which are requests for permission to do something that might otherwise be a violation of the rules, are available for inspection by appointment with Ethan Carrier, General Counsel, at [carrier@coib.nyc.gov](mailto:carrier@coib.nyc.gov). These are not available online but are available to the public.

- Note: Waivers can be important because a waiver may mean the person cannot be reprimanded or prosecuted for the relevant conduct.

Public Meetings: Available [here](#).

Private Contributions to City Agencies: Available at [this page](#).

Policymaker Lists: Available [here](#).

### REQUIRES LEGAL PROCESS

The following documents require a judicially ordered subpoena:

- [Full Confidential Annual Disclosure Reports](#)
- [Waiver Requests](#)
- [Advice Requests and Responses](#)
- [Background Documents on Enforcement Dispositions](#)

## I. Office of the New York City Comptroller

The [Office of the New York City Comptroller](#) is responsible for, among other things:

- Conducting audits of all City agencies in accordance with generally accepted government auditing standards.
- Serving as investment advisor to and custodian of assets of the City's five public pension funds, with the Comptroller serving as a trustee on four of those five funds.
- Managing all aspects of City capital borrowing and cash-flow borrowing and enforcing fiscally-responsible debt practices.
- Providing comprehensive oversight of the City's budget and fiscal condition.
- Reviewing City contracts for integrity, accountability and fiscal compliance.
- Resolving claims both on behalf of and against the City.
- Establishing and enforcing prevailing wage rates on public works projects.

The following Bureaus of the Comptroller's Office and information maintained by the Comptroller's Office may be helpful to public integrity practitioners:

The Bureau of Accountancy is responsible for preparing the City's Comprehensive Annual Financial Report (CAFR), maintaining the City's accounts, and establishing procedures for accounting and reporting for all City agencies. Among other things, Accountancy sets out policies, procedures and standards for accounting and financial reporting by City agencies, and issues Comptroller's Directives and Comptroller's Memoranda that embody these policies, procedures and standards. Information maintained by the Bureau of Accountancy can be useful in a fraud investigation that involves City funds because it includes records of receipts and payments made by the City and can be used to establish the amounts of payments made and proof of payments, often critical elements of proof in a prosecution. Accountancy plays a central role in the design and administration of the City's Financial Management System through which the City makes most non-payroll payments.

The Audit Bureau is responsible for auditing every City agency every four years and for carrying out the Comptroller's mandate to audit and investigate all matters relating to or affecting the City's finances and operations. The subjects of these audits and investigations include private not for profit and for profit companies that do business with the City of New York. Reports of the Audit Bureau and its Research and Investigations Unit are published on the Comptroller's website. These reports, and their related work papers, contain detailed information about the audit subjects, including private companies that do business with the City, and may contain information useful to investigators.

The Bureau of Law and Adjustment carries out the Comptroller's authority to adjust and settle claims against the City. The office has a rich database related to claims and settlements. The Bureau's annual Claims Report, available at <https://comptroller.nyc.gov/reports/annual-claims-report/>, provides an overview of claims made against the

City and payments made in response to these claims. This can be a useful tool for public integrity investigations because it enables investigators to identify and analyze conduct that leads to costly settlements and judgments against the City. Data-driven analyses of particular information through targeted “Claimstat” reports is also available on the Comptroller’s website and may highlight possible instances of fraud in claims against the City or substantial mismanagement and waste. Claims data has been used in investigations and prosecutions of fraudulent claims made against the City and other “deep pockets,” such as hospitals.

The Labor Law Bureau sets a wage schedule for City public works projects related to 470 different job titles. Public and private employers must pay at least these minimum rates when performing work for the City. The Comptroller enforces the wage schedule with stiff penalties and debarment. Employers who fail to pay the established rates may be guilty of federal and state law crimes. Information about businesses that have done business with the City is maintained by the Labor Law Bureau, including its debarment list (which includes both City and State debarments), and could be useful in investigations that touch on these businesses and their principals.

**PUBLICLY AVAILABLE**

Shareowner Initiatives: The New York City Comptroller, as investment adviser to the five New York City pension funds, is responsible for voting the funds’ domestic proxies and developing and implementing the funds’ shareowner initiatives.

- Monthly Agenda & Performance Reports as well as Quarterly Reports of each of the five pension funds are also publicly accessible [here](#).

Budget Reports: The Budget Bureau monitors New York City’s fiscal and cash position and evaluates the City’s revenue collections, expenditures, capital program, debt capacity and the local economy. In addition, the Bureau monitors the daily cash balances in the City’s central treasury, forecasts daily cash balances for the current fiscal year, issues a Cash Letter showing these projections, and prepares a Quarterly Cash Report providing an overview of the City’s cash position and highlighting major changes during the quarter.

Comprehensive Annual Financial Reports: In accordance with the New York City Charter §93(I), the Comprehensive Annual Financial Report (CAFR) is published publicly within four months after the close of each fiscal year.

- NYC Component Units Financial Statements and NYC Fiduciary Funds Financial Statements are also publicly accessible through the Office.
- Popular Annual Financial Reports provide a simplified companion to the CAFR.

Comptroller’s Directives and Memoranda: The Directives and Memoranda offer guidelines to public integrity investigations by providing the Office’s policy, procedures and standards for the accountability and control of the City’s financial operations, policies and transactions. Examples include requirements for information technology consulting and time-based service contracts (Directive 31), engineering audits of payments under construction contracts (Directive 7), and controls on City-paid expenses for agency-business travel, meals, and lodging (Directive 6). Failure to adhere to the requirements of these directives, which are designed to enhance accuracy, accountability, and transparency, would suggest mismanagement at a minimum and possible corruption.

Annual Contracts Reports: The reports summarize statistical data for the City’s prior Fiscal year as well as the City’s financial commitment assumed through registered contracts and agreements for that same period. As of Fiscal Year 2015, the report includes comparative data and analysis of registered contracts and agreements across fiscal years. NOTE: Contracts registered with the City are generally available with a FOIL request, subject to potential exemptions.

- [Checkbook NYC](#): This online transparency tool places the City's day-to-day spending in the public domain by using a dashboard approach that combines a series of graphs and tables. Through Checkbook, an investigator can see how much money has been paid to a particular City vendor, among other things.

[Annual Audit Reports](#): The Annual Audit Reports are summaries that provide an overview on the operations of the Audit Bureau of the New York City Comptroller's Office including all major audit activities of City agencies conducted in the previous fiscal year.

[City Agency Audit Reports](#): The Comptroller's Office is required by the City Charter to perform an audit of some aspect of every City agency at least once every four years, and these audit reports, along with investigation and other reports of the Audit Bureau, are published to the public. NOTE: Audit work papers are generally available with a FOIL request, subject to potential exemptions.

- [GAGAS Peer Review Reports](#): The Comptroller's Audit Bureau is required to conduct its activities in accordance with the Generally Accepted Government Auditing Standards (GAGAS) and must have an external peer review performed by independent reviewers at least once every three years.

[Annual Claims Reports](#): The reports identify claims trends and recommend ways for agencies to reduce the number of claims filed against the City of New York and the amounts awarded.

- [ClaimStat](#): ClaimStat is a data-driven approach to claims management that drills down on the thousands of legal claims filed against the City every year to identify patterns and practices that lead to lawsuits.

## II. New York City Campaign Finance Board

The [New York City Campaign Finance Board](#) (CFB) is a nonpartisan, independent city agency that oversees the City's campaign finance system. The office maintains a searchable database of contributions to candidates for City office, available [here](#).

As indicated from the information publicly available through its website, the CFB collects a large body of records that may prove useful in an investigation, or that can be used to enhance oversight. Before any election, any candidate for office in New York City, and the campaign treasurer, [must register](#) with the CFB once the campaign starts raising funds. The candidate and treasurer for campaigns [participating in the public funds](#) option must submit a further, similar registration. After this initial registration, campaigns are required to submit reports of their financial activity. Such disclosures are required every 6 months in the first three years of each four year election cycle, and then during the election year disclosures are required every 2 months, and every day during the final two weeks prior to an election. The CFB maintains these filings, and also maintains a record of any corrections to the filings that a campaign submits.

**Before an election**, the CFB primarily focuses on searching for fraud related to contributions and assisting campaigns with compliance and maintaining sufficient operational practices. In furtherance of this goal, the Board's staff:

- Ensures that any matching fund claim comes with proof/records
- Collects copies of important documentation: leases, consultant employment contracts, and contribution records
- Provides relevant training and assistance to campaigns compliance efforts
- Maintains records of receipts regarding the delivery of filings, as well as campaign training attendance



- Visits offices to provide onsite support
- Receives and reviews complaints (often filed by opposing candidates)

**After an election**, the CFB switches its main focus to expenditures, specifically looking at whether an expense is allowed to be paid using public funds, and will review signed intermediary statements, bank statements, etc.

### PUBLICLY AVAILABLE

[CFB Searchable Database](#): The primary means to access and view the CFB’s publicly available information.

[Campaign Finance Summary](#): Financial summary and contribution analysis.

[Campaign Finance Reports](#): Information on who is running for office, registered political committees, and information about candidates’ fundraising, disclosures, and compliance.

- [Candidate List](#): The list of candidates who have either registered with CFB, or have been determined to be on the ballot by the City Board of Elections. Information includes name, the office sought, and whether the candidate is participating in the matching funds program.
  - Note: Candidates who join the Campaign Finance Program by timely filing a Candidate Certification are considered “participants.” All other candidates are listed as “non-participants.”
- [Daily Pre-election Disclosure](#): During the 14 days before an election, candidates must report large contributions (over \$1,000) and expenditures (aggregate expenditures over \$20,000 to a single vendor) within 24 hours.
  - Daily disclosure by independent spenders can be found in the [CFB Searchable Database](#).
- [Doing Business Summary](#): Contributions from individuals doing business with the city are strictly limited, and the CFB reviews each candidates’ contributions against the [Doing Business Database](#) to determine compliance with the limits.
- [Late/Missing Disclosure](#): Candidates are required to file complete and timely disclosures on scheduled dates. The CFB tracks late or missing disclosures.
- [Registered Political Committees](#): Candidates in the matching funds program cannot accept contributions from political committees unless the committee registers with the CFB, provides information about its leadership, and affirms it will not use money from prohibited sources (i.e., corporations) for contributions.
- [Statements of Need](#): Payments of matching funds are capped at 25 percent of the maximum until participating candidates demonstrates full financing, in order to limit disbursing public money to candidates facing minimal opposition.

[Analysis](#): CFB provides maps, charts, and bulk data files to help illuminate the role of money in NYC elections.

- [Contribution Maps](#): An interactive map displaying individual contributions.
- [Data Library](#): The CFB Data Library contains bulk files of campaign finance data. The datasets include information on all contributions, expenditures, intermediaries, public funds payments, and financial analysis.
- [Independent Expenditure Impact Charts](#): The CFB publishes charts to compare candidate spending with independent spending by office and district.

[Post-Election/Enforcement](#): Post-election enforcement actions.

- [Final Audits/Final Board Determinations](#): Each campaign’s Final Audit Reports and Final Board

Determinations regarding violations and penalties.

- [Outstanding Penalties & Repayments](#): Any outstanding penalties and repayments of public funds owed are published to the public. Candidates who have failed to satisfy their outstanding penalties or public funds repayments may not receive public funds for future elections.
- [Registered TIEs](#): List of elected candidates who filed a Transition & Inauguration Entity (TIE), which is required for those elected candidates who raise money for transition and inauguration expenses.
- [TIE Determinations](#): The CFB’s determinations of each TIE’s compliance with the law and rules, as well as applicable penalties.
- [Final Determinations Involving Independent Spenders](#): The CFB’s final determinations of penalties against independent spenders determined to be in

**REQUIRES LEGAL PROCESS**

Investigatory agencies or prosecutors may be able to subpoena the CFB for documentation or records that are not otherwise publicly available. This may include:

- [All documentation CFB collects from/about candidates](#) (including matching fund claim proof/records, copies of leases and consultant employment contacts, complaints filed against candidates, signed intermediary statements, and bank statements)
- [Other relevant information collected by the CFB in the course of their duties](#): For example, records as to campaign staff attendance of trainings, or the identity of the individual who delivered required filings.
- [Some older reports are not contained on the public database but are available by subpoena.](#)

## Information Collected by New York State Agencies

New York State also has numerous agencies that collect information that could be useful to public integrity practitioners. New York State also has an [open data portal](#), as well as a program called [Open NY](#), which was created by executive order in 2013 to promote transparency in state government to increase efficiency and accountability, and encourage collaboration inside and outside of the public sector.

New York State’s Office of the Comptroller runs [Open Book NY](#), which among other things allows New Yorkers to see spending and contracts by state and local government.

### **I. New York State Department of Taxation and Finance**

The New York State [Department of Taxation and Finance](#) (DTF) is responsible for the administration and collection of tax revenues that support New York State services and programs.

Publicly available documents and information maintained by DTF, given below, may provide information that is relevant and useful to investigators and prosecutors, in furtherance of public integrity and corruption cases.

If a person is committing fraud and unjustly enriching him/herself, the individual may also be committing tax fraud. Generally, tax secrecy laws make the disclosure of New York State tax returns and return information illegal. DTF employees may be subject to significant civil and criminal consequences if they unlawfully release confidential tax information. However, there are exceptions to the secrecy statutes. In instances where there is a reasonable suspicion that an entity has committed tax fraud, the subject returns and tax information maintained by DTF may be obtained for use in a related criminal tax fraud investigation/prosecution. Included herein information about requesting New York State tax returns and other generally privileged tax information.

## PUBLICLY AVAILABLE INFORMATION

[Main DTF Website](#): The DTF Website offers general information about New York State taxes, and the reporting requirements for every type of New York State tax. There are links to various reference materials, including:

- Tax Law statutes
- Tax Regulations (NYCRR)
- All Tax Forms and Instructions
- DTF Publications (general tax topics of interest to taxpayers)
- Tax Bulletins (web-based guidance, tax information in simplified language)
- Technical Memoranda (TSB-M, describes changes to the law, regulations, or DTF policies)
- Important Notices (N-Notice, announces a singular event and updates)
- Advisory Opinions (TSB-A, issued at the request of taxpayers, limited to the facts set forth therein, is binding on DTF only with respect to the taxpayer to whom it is issued, and only if the taxpayer has fully accurately described all relevant facts)
- Tax Guidance (NYT-G, informational statements of DTF's interpretation of the law, regulations, and DTF policies, usually based on a particular set of facts or circumstances)

[New York State Licensed and Registered Cigarette Tax Agents, Wholesale Dealers and Retail Dealers](#): This DTF database includes a listing of all Cigarette Tax Agents, Wholesale Dealers and Retail Dealers who are licensed in New York State, as well as a list of agents and dealers who currently have a license suspended or revoked.

[Tax Warrants](#): DTF frequently files tax warrants. The warrants are generally recorded in the County Clerk's office where the taxpayer lives or owns real property. The warrants document outstanding tax liabilities. The New York Department of State maintains an electronic database of filed tax warrants, which can be searched by taxpayer name, by taxpayer city, by county of tax warrant filing, or by any combination of the foregoing.

[Handbook of New York State and Local Taxes](#): The Handbook of New York State and Local Taxes provides a general descriptive overview of the taxes which New York State and its local governments impose. The Handbook does not include non-tax revenue sources such as motor vehicle fees and the Lottery. Instead, it focuses on taxes, especially those administered by the DTF.

[New York State Tax Sourcebook](#): The sourcebook provides a compilation of New York State tax facts and figures. Most of the information is presented in a tabular format for quick and easy reference. The publication will show changes in New York's tax structure as well as changes in other states' tax systems.

### [Special Interest Reports](#):

- Excelsior Jobs Program Credits
- Task Force Report on Tax Preparer Industry
- Reported Effects of the Captive REIT & RIC Legislative Amendments
- Brownfield Credit Reports
- Tax Shelter Voluntary Compliance Initiative Reports
- Empire State Film Production Tax Credit
- Tax Amnesty Reports
- Tax Shelter Reporting
- Sales Tax Special Interest Reports

- Telecommunications Taxes Reports
- Personal Income Tax Special Interest Reports
- Investment Tax Credits Reports
- New Media and the Internet Report

**INFORMATION AVAILABLE ONLY THROUGH LEGAL PROCESS**

Except in accordance with a proper judicial order or as otherwise provided by law, it is unlawful for the DTF commissioner or any of his employees or agents, or any person who is permitted to inspect any report or return or to whom a copy, an abstract or a portion of any report or return is furnished, or to whom any information contained in any report or return is furnished, to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return. DTF officers charged with the custody of such reports and returns are strictly prohibited from releasing confidential tax information.

An exception to the release of this information exists when the disclosure is made on behalf of the DTF Commissioner in an action or proceeding under the provisions of The New York State Tax Law, or in any other action or proceeding involving the collection of a tax due under the Tax Law to which the state or the commissioner is a party or a claimant.

New York State prosecutors may request confidential tax information from DTF's Criminal Investigations Division (CID) to undertake legitimate criminal tax investigations and tax prosecutions. The prosecutor must provide a letter to CID, referred to as a "Prosecutor's Request" (PR). The PR should be addressed to

Prosecutor's Request Coordinator  
Criminal Investigations Division  
15 MetroTech Center, 2<sup>nd</sup> Floor  
Brooklyn, New York 11201

The PR should contain the following information:

- Identification of subject taxpayer(s), including the taxpayer's name (including aliases, d/b/a information, etc...), addresses, social security number, employer identification numbers (if a business is involved), and pedigree information.
- The type of taxes at issue and the tax periods under investigation.
- A statement by the prosecutor that he/she is investigating the commission of tax crimes and is seeking tax return information for that purpose.
- A summary of the facts known to the prosecutor, or likely to be uncovered during the course of an investigation, sufficient to conclude that, if true, when compared to a return or a non-filing, a tax-related crime would be established.
- A breakdown of the alleged income by tax year.

A referral for a tax case may be returned to the prosecutor if, after a preliminary investigation and audit by CID, there is a reasonable basis or suspicion to believe evidence of a tax crime exists. The tax returns or return information to be provided must be germane to the tax case.

## II. Office of the New York State Attorney General, Charities Bureau

Part of the New York State Attorney General's Office, the [Charities Bureau](#) is responsible for supervising charitable organizations to protect donors and beneficiaries of those charities from unscrupulous practices in the solicitation and management of charitable assets. The Bureau also supervises the activity of foundations and other

charities to ensure that their funds and other property devoted to charitable purposes are properly used, and protects the public interest in charitable gifts and bequests contained in wills and trust agreements.

In investigating charities, a look at the IRS Form 990 can prove useful, which is typically filed with the Attorney General. Due to the complexity of the form, it is difficult to complete and file the form correctly. Many organizations fail to take necessary time and care on the form and end up filing incorrect information.

**PUBLICLY AVAILABLE**

[Pennies for Charity Reports](#): The reports provide data on the gross receipt of contributions raised by professional fundraisers registered to solicit charitable contributions in New York State (based on financial reports filed by the fundraisers) as well as the amount thereof retained by the charity and the fundraiser respectively. The reports also include some analysis on the numbers contained therein.

- [Charity/Fundraiser Database](#): The Bureau also offers a searchable database that provides the amount and breakdowns of contributions per charity or fundraiser.

[Charities Transaction Database](#): The Bureau offers a searchable database of all transactions by charities approved by the Attorney General including plans of dissolution and sales and disposition of assets (Not-for-Profit Corporation Law 510/511).

- Approvals and Dissolutions made by court order are available from the court clerk and approved certificates are available from the Secretary of State’s office and will not be found here.
- Approvals of mergers by the Attorney General and the court are not found here and are available from the Secretary of State and the court clerk respectively.
- Attorney General approvals of certificate amendments are not found here, and copies of the amended certificates are available from the Secretary of State.

[Donor data of private charities](#): This allows inspection of where contributions are coming from.

**REQUIRES LEGAL PROCESS**

The following are available by subpoena:

- [Records of conflicts of interest and review process of charities](#)
- [Independent audit opinions and work paper of charities](#)
- [Salaries and bonuses justification documents of directors of charities](#)
- [Schedule B \(public charities\) donor data](#)

### III. New York State Joint Commission on Public Ethics

The [New York State Joint Commission on Public Ethics](#) (JCOPE) oversees ethical matters involving New York State executive and legislative branch officers and employees, including financial disclosures for public officials, advice, guidance, training, and education on ethics issues, and investigations and enforcement of potential ethical violations. JCOPE also regulates and enforces state and local lobbying activities by lobbyists, their clients, and public corporations, and provides lobbying guidance, training, and compliance activities. JCOPE is subject to strict confidentiality requirements and is not subject to New York’s Freedom of Information Law or the Open Meetings Law. JCOPE does, however, collect potentially useful information for investigators, including financial disclosure statements and lobbying disclosure reports; these items are publicly available. Information contained in these forms can be useful in understanding the relationships between government officials and those who do business with the government or attempt to influence government decision making. Failing to file or submitting false filings can be prosecuted criminally with a referral from JCOPE. Further, these filings potentially can be used as supportive evidence in charging a larger scheme to defraud.

#### **PUBLICLY AVAILABLE (on website)**

[Lobbyist/Client/Public Corporation Database of Registrations and Reports \(2007 and later\)](#): Lobbyists are required to register each of their clients every two-year period, and file bimonthly reports on their lobbying activities for each client (clients, payments, spending, etc.). Clients are required to file similar reports every 6 months. Public corporations that engage in lobbying are also required to disclose lobbying and client reports.

[Lobbyist Lists/Recorder Reports \(2007 and later\)](#): Database queries can be run to generate reports with specific details on lobbyists and their stable of clients, clients and their hired lobbyists, public corporations submitting required filings, and lobbyist-client relationship terminations, among other reports.

[Reportable Business Relationships and Source of Funding Disclosures](#): Both lobbyists and clients are required to disclose their Reportable Business Relationships with executive and legislative branch officers and employees. These are relationships in which a lobbyist or client pays a state officer or employee more than \$1,000 in a year. Clients also must file their Source of Funding Disclosures, identifying the individuals or entities who fund their lobbying efforts.

- [Reportable Business Relationships – Lobbyists](#)
- [Reportable Business Relationships – Clients](#)
- [Source of Funding Disclosures](#): The Source of Funding disclosure requirements apply to clients who spend more than \$15,000 lobbying in New York if that amount is more than 3% of their total business expenditures for the year. If this threshold is met, clients must disclose each source of funding that has contributed more than \$2,500 during the relevant period.

[Financial Disclosure Statements](#): Annual Financial Disclosure Statements of State Elected Officials are publicly available online. The Financial Disclosure Statements of other State officers and employees are publicly available on request. These forms provide information about the private financial interests of government officials, their spouses, and unemancipated children, including employment, clients, investments, real estate, and gifts.

[Delinquent Filings](#): A list of candidates for statewide elected office and the legislature who have failed to timely file their statutorily-required Financial Disclosure Statements is available online prior to the applicable election. If any state officer or employee has failed to file a Financial Disclosure Statement or filed a deficient statement, and has received a notice of delinquency from JCOPE, they are identified online and the notice is publicly available on request.

- Substantial Basis Investigation Reports (reports of final decisions issued by the commission, after a hearing, in enforcement matters)
- Notices of civil assessments and settlement agreements in enforcement matters (which include a fine, penalty or other remedy)

Commission Meetings: Video recordings as well as agenda and minutes of the meetings.

**AVAILABLE TO PUBLIC ON REQUEST**

See online request form for:

Financial Disclosure Statements for all executive and legislative branch employees and officers who are required to file, which includes candidates for state elected offices, those designated as policy makers, those who earn over a certain salary threshold, and certain political party chairs

Notices of Delinquencies (notices sent to officials who failed to file financial disclosure statements)

Contact Reports by State Agencies: Certain State Agencies, identified in Executive Law § 166, are required to file reports with JCOPE that identify attorneys, agents and representatives appearing on behalf of any person, firm, corporation or association subject to its regulatory jurisdiction. These records are publicly available on request.

**REQUIRES LEGAL PROCESS**

Advice and Guidance: JCOPE provides advice and guidance to individuals and entities under its jurisdiction to assist them in complying with the law. These requests cover subjects such as approval to engage in outside activities or accept travel reimbursement, steps to address potential conflicts, permissibility of post-government employment opportunities, and propriety of gifts. In addition, JCOPE provides mandatory ethics training to Executive Branch officers and employees who are required to file Financial Disclosure Statements. The records relating to guidance and training generally are confidential, but may be available by government subpoena.

**IV. New York State Board of Elections**

The New York State Board of Elections (NYSBOE) is a bipartisan agency vested with the responsibility for administration and enforcement of laws relating to elections in New York State. The Board is also responsible for regulating disclosure and limitations of a Fair Campaign Code intended to govern campaign practices. In conducting these wide-ranging responsibilities, the Board offers assistance to local election boards (information collected varies by county) and investigates complaints of possible statutory violations.

Information available through the Board encompasses data related to voting, as well as campaign financial operations. Generally speaking, the NYSBOE collects all of the reporting collected by the NYC CFB with respect to NYC elections, but does not receive the backup documentation collected by CFB as a matter of course. In one area, NYSBOE collects more information than does CFB (even as it relates to elections in New York City). Namely, for CFB the last filing obligation occurs the January after an election, even where a campaign committee continues to exist. For NYSBOE purposes, as long as a campaign committee exists, filing obligations continue every 6 months until the committee shuts down.

**PUBLICLY AVAILABLE**

Commissioners' Meetings: Video archives, agenda, minutes, and transcriptions of Commissioners' Meetings are available online.

[Board of Elections Annual Reports](#): The annual reports provide an overview of the activities of the Board, including fiscal operations, and election related data and analysis.

- Annual Reports for years prior to 2002 can be obtained on telephone request at 518-474-1953.

[Independent Expenditure Weekly and 24 Hour Notices](#): Contributions or loans of \$1,000 or more received within 30 days of the applicable election must be electronically disclosed within 24 hours to the NYSBOE. Also, contributions or loans of \$1,000 or more or an expenditure over \$5,000 made outside of the 30 day – 24 hours disclosure provision must be electronically disclosed on a weekly basis to the NYSBOE.

[Financial Disclosure Reports](#): The database contains all financial disclosure reports filed with the NYSBOE from July 1999 to the present.

- Financial disclosure reports filed prior to the 1999 July Period report may be obtained by telephone request at 1-800-458-3453.

[Enrollment Statistics](#): The link provides access to a database of voter enrollment statistics by county, election district, senate district, assembly district, and Congressional district.

**REQUIRES LEGAL PROCESS**

Items listed [here](#) are available to the public pursuant to the NYS Freedom of Information Law.