ARE NEW YORK'S LOCAL ETHICS BOARDS FUNCTIONING?

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Reinvent Albany

OPEN, ACCOUNTABLE NY GOVERNMENT

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Executive Summary

New York State law requires local governments to have ethics laws, but it does not require them to create ethics boards to enforce them. In other words, it is up to local governments in New York to decide if they will even enforce their ethics laws – and if so, how.

Localities without a functioning ethics board depend on elected district attorneys (DAs) to enforce ethics laws and rules. This is a problem because even when highly motivated, most DAs have massive responsibilities and limited resources, so therefore only focus on egregious, felony-level corruption. Accordingly, we think ethics boards play a crucial role in fighting local corruption and unethical behavior, but are they doing their jobs? Do they even exist?

Reinvent Albany checked the 16 most populous counties, cities, and towns outside of New York City (48 total) to see if they have a functioning ethics board, how they appoint board members, and what information they publish online. Our findings are below.

Major Findings

1. **All 16 of New York's largest counties, and all 16 of the largest towns have laws establishing ethics boards, as do 13 out of 16 cities.** (Three of the smaller cities, Niagara Falls, Binghamton, and Rome, do not.)
2. **Only 20 of the 45 local ethics boards were operational,** meaning they hold regular meetings or have met at all in 2026 as of the release of this report.
3. **Eight ethics boards do not have a website:** Oneida County, Albany (City), Syracuse, Saratoga County, Babylon, Ramapo, Greece, and Colonie.
4. **Only two of 48 local governments published financial disclosure statements filed by public officials on their website**. (Orange County for the executive and legislators, and Cheektowaga only for the mayor).
5. **Appointment structures varied**: the three models used were sole executive appointment (14 localities), legislative appointment (18), or multi-actor appointment (14).

Recommendations for the State Legislature

1. **Require every local government to have an independent ethics board, or report to the ethics board of the next highest unit of government**: for example, villages report to towns; towns and cities to counties.
2. **Create uniform transparency and website requirements – including requiring boards to at least have a webpage on its local government website** – to improve public access to ethics boards' information.
3. **Require annual reporting by local ethics boards**, and more rigorous state oversight by the State Comptroller.
4. **The State Legislature, working with the NYS Commission on Ethics and Lobbying in Government, should study and identify successful governance models** that can be replicated across localities.

NYS Laws Governing Local Ethics Boards and Transparency

Local governments are responsible for ensuring that their officers and employees act in the best interest of taxpayers, and without bias due to personal or private conflicts of interests. In New York State, localities are authorized – but not required – to create ethics boards that ensure that local officials are acting properly according to local codes of ethics and the conflicts of interest prohibitions under Article 18 of the NYS General Municipal Law. All localities are required to adopt local codes of ethics under [Section 806]() of the General Municipal Law, which provides minimum standards for the codes.

Regarding the creation of ethics boards, [Section 808 of the General Municipal Law, Boards of ethics](), states:

> *"The governing body of any county may establish a county board of ethics and appropriate moneys for maintenance and personal services in connection therewith. The members of such board of ethics shall be appointed by such governing body except in the case of a county operating under an optional or alternative form of county government or county charter, in which case the members shall be appointed by the county executive or county manager."*

The same language and requirements apply to other localities such as cities and towns. The law also requires ethics boards to have three members; at least one member, but not the majority, must be either an elected official, appointed officer, or employee of the county. Members cannot receive compensation.

Local ethics boards are also responsible for providing advisory opinions to public employees regarding the application of the General Municipal Law and any local ethics code, and are generally the "repository" for financial disclosure statements filed by local officials as required by [Sections 811]() and [812]() of the General Municipal Law. Under Section 812, localities under 50,000 are not required to abide by state requirements related to financial disclosure, but may opt in to the requirements.

However, if there is not a local ethics board, there is no designated body to enforce the local code of ethics, or to review financial disclosures. While some localities without a board have clarified that the county is responsible for ethics oversight – for example, the City of Niagara Falls has designated the county board for oversight – there is no automatic fallback provision in state law. Without a local ethics board, localities depend on their district attorney to enforce the law. Most DA offices have massive responsibilities and limited resources, so therefore only focus on egregious, felony-level corruption.

Beyond minimal appointment rules, there is nothing that outlines how boards should operate, how often they should meet, or how their proceedings should be documented. New York's [Open Meetings Law](), however, classifies any body of two or more people performing a governmental function for a county, city, town, village, or school district as a "public body" subject to its requirements for notice and public disclosure. This includes ethics boards.

Together, the General Municipal Law and Open Meetings Law establish a system where localities may opt in to ethics oversight by creating ethics boards, and if they do, their boards are required to provide notice of meetings and publish certain information about meetings on their website.

However, there is little information about whether ethics boards are actually complying with the Open Meetings Law. To answer those questions, Reinvent Albany collected data about the ethics boards from their websites, news articles, and other sources, such as government audits.

Methodology

The only other definitive study we found of New York's local ethics boards was conducted from January 1, 2017 - September 30, 2018 by the Office of the State Comptroller. The Comptroller's audit reviewed 20 different localities to determine whether local governments were conducting basic ethics oversight. They found that:

- Only half of the boards reviewed met at least annually, prepared an annual report and/or periodically reviewed the code of ethics,
- 90 percent did not comply with all of the general municipal law requirements they tested, and
- 90 percent did not ensure all required annual financial disclosure statements were filed and complete, and none ensured that all disclosure statements were filed on time.

The Comptroller's report, while insightful, only has data from 2017-2018, and did not test for public-facing transparency. Given the age of this data and the lack of a website review, an updated study was needed — one that not only reflects current conditions but also examines whether the public can actually access information about their local ethics boards.

Our study was conducted between April and August 2026. The ethics board review consisted of 16 of the most populous cities, counties, and towns in New York State, outside of New York City. The items noted for each locality included:

- If the ethics board was established under local law;
- How members are chosen for the board;
- How many members are supposed to be appointed and if there were any vacancies;
- How frequently meetings are held; and
- When the last meeting was.

The boards were evaluated through reviewing city, county, and town websites. Websites were checked to see if they:

- Contained members and vacancies on the board;
- Upcoming board meetings;
- Minutes of board meetings;
- List of relevant laws; and
- Publication of financial disclosure statements of local officials.

Based on information made available to the public about boards' operations – including on boards' and local government websites – boards were labelled as "Operational" if their published meeting history showed a consistently active, recent (meaning within 2026), or monthly cadence. The tables in the body of the report list the meeting activity of each board. Boards that met only sporadically, showed documented gaps of several months or more between meetings, or provided no recent or verifiable meeting history were labelled as "Not operational."

If the prior information was not found through the website, the local ethics code was reviewed to find any missing content, and if the code also excluded certain content, news articles were searched. Local papers were searched for mentions of the board's operations, misconduct, inactivity, or of ethics complaints that the localities had.

Cities

Data and Findings

Of the 16 cities reviewed, the following 13 have locally codified ethics boards (website link provided in locality name):

City	Population	Findings
Buffalo	274,613	• 7 seats[1], 0 vacancies • Last met 7/3/26; next meeting scheduled for 9/23/26 • Multi-month gap in meetings (June–November 2023) despite a described monthly schedule • Operational
Yonkers	212,603	• 7 seats, 3 vacancies • Last met 12/10/25; no record found of any other meeting. • Not operational
Rochester	206,108	• 7 seats, 0 vacancies • Meets monthly when there is business before the board • Operational
Syracuse	144,896	• 5 seats, vacancies unknown • No website; most information unknown • The city encourages residents to apply to all boards, including the ethics board • Not operational

[1] This number of members for all cells indicates the number of members there are **supposed** to be in each respective locality.

City	Population	Findings
Albany	101,698	• 5 seats +1 ex officio, vacancies unknown • No website; most information unknown • There is a public call to fill vacancies • Not operational
New Rochelle	85,864	• 3 seats, 0 vacancies • Meeting history unknown • Not operational
Mount Vernon	72,304	• 7 seats, 0 vacancies • Met 8/27/26 and usually meets monthly • Operational
Schenectady	69,471	• 5 seats, 1 vacancy • Possibly involved in oversight activity per 2024 news coverage • The last confirmed meeting was 6/29/26 and the meeting before that was 7/2/25. Overall has an inconsistent schedule. • Operational
Utica	62,978	• 6 seats, 1 vacancy • Meeting history is unknown • Not operational
White Plains	62,871	• 5 seats, 1 vacancy • Last met 6/22/26 but has an inconsistent schedule • Operational
Troy	50,912	• 7 seats, 5 vacancies • Agenda records show activity through 2021, but the board has documented quorum difficulties and meets only as needed • Not operational
Long Beach	34,918	• 8 seats, 3 vacancies • Met 8/26/25, but meetings are inconsistent • Not operational
Ithaca	33,632	• 5 seats, 1 vacancy • Met 4/27/26 and meets once annually in April • There are only meeting records for this year • Operational

Three cities of the 16 reviewed have no ethics board:

City	Population	Findings
Niagara Falls	47,255	• No ethics board at the local level • Covered by the Niagara County Board of ethics instead
Binghamton	46,418	• No ethics board at the local level
Rome	31,682	• No ethics board at the local level

As listed above, three out of the 16 (19%) cities reviewed did not have a law creating an ethics board. Seven out of the 13 cities (54%) that had a board did not have consistent meetings and/or did not properly document their meetings.

Website completeness of city ethics boards is mixed. Rochester, Mount Vernon, and Buffalo post member lists, vacancies, meeting minutes, upcoming meetings, and relevant laws on their websites, but none of the cities reviewed published financial disclosure statements online. This category is missing across the board. Albany's and Syracuse's ethics boards have no active websites at all.

Analysis

I. Meetings

Many localities' ethics boards have not updated their websites in years, so it is hard to pinpoint if it is due to inactivity of the board or because the board does not actively use its website. It is also important to note that most of these websites are pages within their respective locality's websites. Under the Open Meetings Law, if an ethics board has a meeting, it is required to provide notice of the meeting and publish meeting materials on its website.

II. Appointments

Various cities' laws included qualifications and disqualifications for potential board members. Some cities like Utica and Troy disqualified certain officers or employees of the city; Utica's law specifically stated that members of the board of ethics may not be employees of the Corporation Counsel. Some had a quota for how many members could be officers or employees of the city, such as Rochester, New Rochelle, and Long Beach. Rochester and Utica also had specific disqualifications based on the composition of the members' political party. For Rochester, not more than three out of the five can be members of the same political party. For Utica, no one can hold an officer's position on any political party committee, and no more than three members of the Ethics Board can share the same political party affiliation. Syracuse has a more unique process of appointing members; it engages residents to apply or learn how to be appointed to the board of ethics. Although they do not have a separate page or easily accessible website that displays the board of ethics, Syracuse's ethics board is included in the drop-down menu in their application page.

III. Vacancies

Only some boards noted vacancies on their websites. However, some ethics codes cited a total membership size for the board that did not match the number of members on their website. For example, Utica only has four members that are listed on their website, but the ethics code references six members. Troy also lists two members on their website, but their ethics code says that the commission should have seven members. This is likely a sign of inactivity.

IV. Size

The largest cities, including Buffalo, Yonkers, and Rochester, require boards to be in place, but city size does not reliably predict activity. Buffalo's seven-member board went dark for roughly six months despite a mandate to meet monthly, while smaller Mount Vernon with seven board members (and a population a quarter the size of Buffalo's) has kept a tighter monthly cadence with no reported gaps.

The cluster of cities with no board at all (Niagara Falls, Binghamton, Rome) is notable because none of these are tiny jurisdictions. This points to a structural gap because ethics codes can exist on paper, as in Binghamton and Rome, without any standing body to interpret or enforce them, leaving enforcement to rest informally with elected officials who may themselves be subjects of future complaints.

V. Financial Disclosure Documents

Financial disclosure publication is the most consistently absent transparency item across nearly every city, including those with otherwise well-documented boards (Rochester, Mount Vernon). This points less to individual cities failing and more to either a shared, unspoken norm that cities do not post these disclosures publicly, or a records-access problem that runs through most city clerk offices statewide. Without this disclosure, it is impossible to determine whether anyone files them at all.

Recently, the State Legislature passed a bill that requires the Commission on Ethics and Lobbying in Government (COELIG) to post financial disclosure statements of candidates for state office on its website, awaiting Governor Hochul's signature. If expanded to local candidates and officials, this proposal could directly address local ethics boards' failures to publish financial disclosure documents.

VI. Audits, Recent Complaints, or Legislative Action

The examples below provide a closer look at how local ethics boards for cities have handled ethics issues in practice and what that can tell us about the effectiveness of local oversight.

In April 2025, a local paper reported that the city of New Rochelle's board of ethics had not filed or posted any financial disclosure forms by the February 28th deadline.

In January 2024, the Schenectady board of ethics exonerated councilman Dammoni Farley after he supposedly making phone calls to the county dispatcher seeking the return of a friend's towed car.

Counties

Data and Findings

The following counties have ethics boards with reasonably current activity:

County	Population	Findings
Suffolk	1,546,090	• 5 seats, 2 vacancies • Split appointments across the County Executive and three Legislature leadership roles • The last confirmed meeting was 7/5/26, but meets bi-weekly (1st and 3rd Wednesdays) – one of the most frequent schedules in our review • Operational
Nassau	1,398,939	• 5 seats, 1 vacancy • Most recently met 6/28/26, and meets twice monthly • Last recorded meeting agenda and minutes is from 2022 • During our initial research, the website's content, such as members and meeting info, was all outdated; it was recently updated to include current information. • Operational
Westchester	1,015,743	• 7 seats, 1 vacancy • Last met 7/7/26, and meets almost every month • Operational
Erie	946,741	• 4 seats, 0 vacancies • Last met 7/6/26, and meets monthly • Public materials emphasize meetings and how they are always getting cancelled • Operational
Monroe	750,506	• 3 seats, vacancy status unknown • Last met 10/23/25, and meets inconsistently • List of relevant laws is the only content on the website • Not operational
Onondaga	466,584	• 4 seats, 0 vacancies • Meeting history unknown • Not operational
Orange	417,669	• 7 seats, 0 vacancies • Last met 8/27/26, and meets monthly • Operational

County	Population	Findings
Rockland	357,397	• 5 seats, 2 vacancies • Last met 9/16/25, and meets inconsistently • Not operational
Albany	321,225	• 5 seats, 1 vacancy • Last met 4/8/25, and meets inconsistently • Members are not listed on the website • Not operational
Dutchess	300,708	• 5 seats, 1 vacancy • Last met 5/29/26, and meets inconsistently • Operational
Saratoga	241,343	• Uniquely operates two bodies: a 5-member Board of Ethics (2 vacancies on the Board) and a separate 5 member Ethics Advisory Council (vacancies are unknown) • The Council meets annually in April • The Board meets inconsistently • No website • Not operational
Oneida	226,392	• 5 seats, vacancies unknown • No website • Not operational
Niagara	208,912	• 5 seats, 0 vacancies • Last met 7/22/26, and meets inconsistently • Operational
Broome	195,736	• 3 seats, 0 vacancies • Last met 5/20/26, though meets inconsistently • Operational
Ulster	183,330	• 7 seats, 0 vacancies • Last met 9/8/26, and meets monthly • Operational – among the most active and best-documented county boards
Rensselaer	160,510	• 4 seats, 0 vacancies • Last met 5/23/24, and meets inconsistently • Has the longest documented gaps between meetings • Not operational

Analysis
Counties show more consistent oversight by ethics boards, as all sixteen counties have a board under law, compared to 13 of 16 cities. This may reflect economies of scale as counties have larger administrative apparatuses and legal staff to support standing ethics infrastructure.

I. Meetings
Meeting consistency at the county level is uneven and not clearly tied to population size. The two largest counties by far, Suffolk and Nassau, have historically had the most frequent schedules: bi-weekly and twice-monthly. However, Suffolk's last confirmed meeting was over a year ago in May 2025. During the first phase of our research in May and June, Nassau County had an outdated website that only listed meetings and agendas from 2014. The newly updated website has meeting agendas that range from 2016-2022, upcoming meetings in 2026, and a list of members with their bios.

Conversely, mid-sized Ulster and Orange counties show some of the most recent and well-documented activity from June 2026, suggesting that administrative diligence, not size, is the better predictor of an actively functioning board.

Saratoga's dual-body model (Board of Ethics plus Ethics Advisory Council) is an outlier worth flagging as a potential model for further study — it formally separates an enforcement/compliance function from an advisory function, though the website provides no information on either body independent of the underlying code. Broome and Rensselaer counties, with last-published meetings in 2024, represent the largest activity gaps documented among counties, raising the question of whether their boards remain functionally active at all.

II. Appointments
Appointment structures at the county level are also more balanced than at the city level. For example, Suffolk, Westchester, Albany, Orange, and Ulster all split appointment authority between the County Executive and Legislature (often with explicit nomination quotas by leadership role). This suggests a deliberate design choice to prevent any single branch of county government from controlling the ethics body that oversees it. This is a structural check and balance largely absent from the city-level boards.

III. Vacancies
Out of the four counties with vacant board seats, Westchester, Rockland, Albany, and Dutchess, only Westchester County's board has documented consistent and recent meetings. Westchester had its last meeting on July 7 2026, Rockland in September 2025, Albany in April 2025, and Dutchess on May 29, 2026. This suggests that vacancies are a big driver of inactivity. It is also important to note that for Albany County, along with having a vacant seat, the other three members' terms have expired.

IV. Size
Similar to the findings at the city level, county population does not reliably predict whether an ethics board operates consistently or transparently. Suffolk County, the largest county reviewed, maintains a particularly frequent meeting schedule, with its Board of Ethics generally meeting

twice a month, although county law requires only monthly meetings. Its current website also identifies two vacancies on its five-member board, raising questions about capacity even where meetings and records are consistently maintained. Furthermore, Monroe County, the fourth largest county, did not have an operational board, as their website only included the code of ethics and their last meeting was in October of 2025. In contrast, smaller counties such as Ulster have maintained regular monthly meetings and publicly available agendas and minutes throughout 2026.

V. Financial Disclosure Documents

Except for Orange County, financial disclosure documents of officials are not available on the ethics boards' websites. As stated before, the absence of these documents points to a larger transparency problem. In the case of Orange County, Local Law 9 of 2018 mandates that the financial disclosures of county elected officials be posted on the board of ethics website. In the absence of a law requiring disclosure, it appears that ethics boards choose not to proactively publish financial disclosure statements.

VI. Audits, Recent Complaints, or Legislative Action

The examples below provide a closer look at how local ethics boards for counties have handled ethics issues in practice and what that can tell us about the effectiveness of local oversight.

In Nassau County, a comptroller's audit in April 2019 found that the Board of Ethics took limited enforcement action, conducted no investigations during the audit period, and provided insufficient guidance on nepotism despite complaints and corruption concerns. Our review of the website showed this inactivity through the outdated information that previously listed members and meetings from 2014 before it was updated this summer.

In May 2026, a Monroe County legislator filed an ethics complaint alleging that the sheriff's outside consulting business created conflicts with his public duties. The matter generated significant public discussion and renewed attention to enforcement of the county ethics code.

Albany County passed legislation requiring the creation of an ethics board in 2011. County officials didn't appoint members until 2016, after a breakaway group of fellow Democrats criticized Legislative Majority Leader Frank Commisso Sr. for the issue.

The Times Union also reported that Rensselaer County does not have a page for its ethics board on its website. Instead of stating that one would be created, County Attorney Stephen Pechenik said someone could go to the county clerk, county legislature, or his office to inquire about how to file a complaint.

According to Times Union reporting, the Rensselaer County ethics board handled complaints and issued advisory opinions in 2014, 2015, and 2016. In May 2014, it ruled against then-Legislature Chairman Martin Reid, who had asked whether he could work for the county-funded Commission on Economic Opportunity while remaining a legislator. Two years later, Reid pleaded guilty in an unrelated case to fraudulently collecting unemployment benefits while also drawing his legislative salary. Despite clear evidence the board was active, the county told the Times Union it had no agendas or minutes on file for those years.

In Suffolk County, the ethics board imposed a fine on a former senior county official after determining she failed to properly recuse herself from matters involving an organization where she was seeking employment.

Although Schenectady County is not in the review, it is a prime example of inactive boards hidden in the lack of transparency. When the Times Union requested records of meeting agendas and minutes from Schenectady County, as it did for 20 other localities that have ethics boards, it provided only one brief agenda from 2013. Geoffrey Hall, clerk of the County Legislature, said the board has vacancies and hasn't met since at least 2015. He said the board has received no complaints since 2012.

“I guess I'm still on the board. I've never been notified that I haven't been,” said Frank Ranucci, a former Schenectady County legislator whom the website lists as a member of the Schenectady County ethics board. "It has been a very long time since we've met."

Schenectady admitted it created minutes of ethics board meetings after the Times Union requested them. Schenectady Corporation Counsel Carl Falotico said the board only meets briefly once a year to go over employees' financial disclosure statements, and they didn't record minutes at the time "because there wasn't anything to put on them."

Towns

Data and Findings

The following towns have ethics boards with reasonably current activity:

Town	Population	Findings
Oyster Bay	299,540	• 5 seats (members not publicly listed), 0 vacancies • Knowledge gaps explicitly tied to 2020 OSC audit finding • The town separately maintains an Inspector General who can refer matters to the Ethics Board • Last met 7/29/26, and meet inconsistently • Operational
Amherst	130,442	• 5 seats, 1 vacancy • Most recently met 8/6/25, but the next meeting was said to be on 8/15/26. However, the meeting notes have not yet been posted as required by the Open Meetings Law • Operational

Town	Population	Findings
Greenburgh	94,537	• 6 seats, 2 expired terms • Last met 9/17/26, and meet monthly • Operational
Clarkstown	89,659	• 5 seats, 0 vacancies • Last meeting 6/30/26, and meet inconsistently • Operational
Cheektowaga	88,160	• 6 seats, 1 vacancy • Last met 6/8/26, and meet annually • Operational

Some towns had significant information or activity gaps:

Town	Population	Findings
Hempstead	795,734	• 5 seats, 1 vacancy • Meeting schedule and general information about the board unavailable on the website • Not operational
Brookhaven	496,410	• 6 seats, 0 vacancies • Meeting schedule and history unknown • Not operational
Islip	340,867	• 7 seats, vacancies unknown • The website offers only instructions for filing a complaint, with no other public information about the board itself • Not operational
North Hempstead	237,692	• 7 seats, 0 vacancies • last met 8/22/24, and meet inconsistently • Not operational
Babylon	219,766	• 3 seats, vacancies unknown • No webpage for the board • Not operational
Huntington	205,891	• 5 seats, 1 vacancy • Last met 9/24/25 and meets inconsistently • Notable for using independent counsel rather than the Town Attorney • Not operational
Ramapo	161,564	• 5 seats, vacancies unknown • No webpage for the board • Not operational

Town	Population	Findings
Smithtown	116,847	• 3 seats, 0 vacancies • Only a list of relevant laws online, with most operational details unknown • Not operational
Greece	94,484	• 3 seats, appointments made on 9/17/2026 • No webpage for the board • 2020 OSC audit found Ethics Board did not prepare annual report or adequately review disclosures • Not currently operational; has not held meetings in 2026, but recently re-constituted
Colonie	86,837	• 3 seats, vacancies unknown • The law makes board proceedings confidential by default unless the Town Board authorizes disclosure, which limits what could appear on a public website • No webpage for the board • Not operational
Tonawanda	70,853	• 5 seats, vacancies unknown • Last met 8/6/24 and meets inconsistently • Not operational

Analysis
Towns present a contrast to cities and counties, as every town reviewed has an ethics board. However, towns are the least consistent regarding public transparency. Several towns such as Babylon, Ramapo, Greece, and Islip have no dedicated ethics information online beyond the underlying code or complaint-filing instructions. This means a resident attempting to learn who serves on the board, or whether it is currently functioning, would find nothing on the town's website.

I. Meetings

Meeting documentation in towns reveals even greater inconsistency than in cities and counties. Clarkstown and Greenburgh demonstrate recent activity with meetings held in 2026, while Oyster Bay also met in July 2026 despite maintaining an inconsistent schedule. By contrast, several towns provide little or no information about when their ethics boards meet. Brookhaven and Hempstead do not publish meeting schedules on their websites, Amherst requires an annual meeting but does not identify the date of its most recent meeting, and Babylon, Ramapo, Smithtown, Greece, and Islip provide almost no operational information beyond local laws or complaint procedures. Colonie further limits public access by requiring ethics board proceedings to remain confidential unless the Town Board authorizes disclosure. These gaps make it difficult to determine whether many town ethics boards meet regularly or carry out their oversight responsibilities.

II. Appointments

Town-level appointment models are simpler and more centralized than county models: nearly every town vests appointment authority solely in the Town Board or Town Supervisor, with comparatively few of the multi-actor, or cross-branch nomination structures seen at the county level (Hempstead is a partial exception, splitting nominations between majority/minority caucus and the Supervisor). This may reflect both smaller administrative capacity and a less institutionalized separation of powers at the town level of government.

III. Vacancies

Few towns publicly identify vacancies on their ethics boards, which makes it difficult to determine whether boards maintain their required membership. Greenburgh and Cheektowaga each report two vacancies, while Huntington and Amherst each report one vacancy. Other towns, including Brookhaven, Hempstead, Babylon, Ramapo, Smithtown, Islip, and Oyster Bay, either do not report vacancies or provide too little information to determine whether vacancies exist. Unlike cities and counties, the lack of vacancy information often reflects broader gaps in transparency rather than clear evidence of inactive boards. Without complete membership information, residents cannot easily determine whether ethics boards have the capacity to carry out their responsibilities.

IV. Size

Town population does not predict either transparency or ethics board activity. Brookhaven, the largest town reviewed, provides little information beyond listing board members; its meeting schedule is unavailable. Islip and Babylon also serve large populations but publish very little information about their ethics boards. By contrast, smaller towns such as Greenburgh and Clarkstown document recent meetings and provide substantially more information about board operations. Oyster Bay, one of the largest towns reviewed, maintains an ethics board and an Inspector General but still exhibits significant transparency gaps, including missing membership information.

V. Financial Disclosure Documents

Financial disclosure statements remain one of the least transparent aspects of town ethics oversight. Only one of the towns reviewed, Cheektowaga, published financial disclosure statements on their ethics board webpages, but that was only for one elected official. This can be found under the elected officials tab on their website, specifically for Supervisor Brian Novak. Several towns provide only local ethics laws or complaint procedures, while others omit ethics board webpages entirely. As with cities and counties, the consistent absence of publicly available financial disclosure statements suggests a statewide transparency gap rather than isolated failures by individual localities. Determining whether officials file these disclosures may require contacting town clerks directly because the available public websites do not provide enough information to evaluate compliance.

VI. Audits, Recent Complaints, or Legislative Action

The examples below provide a closer look at how local ethics boards for towns have handled ethics issues in practice and what that can tell us about the effectiveness of local oversight.

The pattern of State Comptroller audit findings for several towns in this report – including Oyster Bay for member confidentiality concerns, Greece for failure to file required annual reports, and Tonawanda for inadequate administration of financial disclosure requirements – suggests that state-level audits are an important but underused mechanism for identifying transparency and operational problems of local ethics boards. These audits reveal not only whether ethics bodies exist on paper, but whether they are actually carrying out core responsibilities such as reviewing disclosures, maintaining accountability systems, and ensuring public officials comply with ethics requirements.

However, a bright spot in this analysis is that the Town of Greece recently reconstituted its ethics board. Three appointees were approved by the Town Board on September 17, 2026. Because the board of ethics still has not met in 2026, however, it is still labelled as not operational for the purposes of this report.

VII. Confidentiality Provision

Colonie's confidentiality provision is a useful structural counterpoint as it shows that some opacity is not necessarily a transparency failure but a deliberate legal design choice. It is supposed to protect the privacy of ethics complaints and deliberations, which complicates any blanket conclusion that "missing information equals dysfunction." We question, however, a local town's authority to override the NYS Freedom of Information and Open Meetings Laws by requiring this level of confidentiality.

Recommendations to Strengthen Local Ethics Oversight

This report's findings point to a clear pattern: New York's patchwork approach to local ethics oversight produces uneven results, and localities that lack ethics boards, transparency standards, or accountability mechanisms leave residents with weaker protection against conflicts of interest and misconduct. The following four recommendations target the specific gaps this research uncovered. Each one builds on practices that some localities already use successfully, showing that stronger oversight doesn't require reinventing the wheel — it requires the state to set a floor that every locality must meet.

1. Require Every Locality to Have a Local Ethics Board, or Report to One

Section 808 of the New York General Municipal Law requires localities to adopt a code of ethics, but it does not require them to establish an independent body to interpret, administer, or enforce that code. As a result, localities have adopted widely different approaches to ethics oversight. Some have created ethics boards that hold regular meetings and publish available records, while others have relied on elected officials or other offices to address ethics matters. Four of the fifteen cities reviewed, and one county, lacked an independent ethics board altogether, despite serving large populations. These differences leave residents with unequal access to ethics oversight depending solely on where they live.

The Legislature should amend Section 808 to require every locality to establish an independent board of ethics with clearly defined powers and responsibilities, in addition to a local code of ethics. The State Comptroller's office has already tried to close this gap once: In 2012, at the

Comptroller's request, the Legislature considered [S5548A](), which would have required ethics boards in every county, every city, town, and village with a population of 25,000 or more, and every Board of Cooperative Educational Services (BOCES). The proposal also created a fallback structure for smaller localities that did not establish their own board, allowing them to receive ethics oversight through another designated board. It would have established minimum requirements for board membership, including at least three members and a majority who were not municipal officers or employees, as well as fixed terms and mandatory ethics training. The bill died in the Senate Rules Committee and was never enacted.

New legislation should build on this framework. Every locality should have access to a clearly identified ethics body, regardless of its size or resources. Smaller localities could satisfy this requirement through a countywide or regional board, allowing them to share administrative costs while ensuring that residents and local officials have access to consistent ethics oversight. This approach would also distinguish the requirement for an ethics board from the separate financial disclosure requirements in Section 812, which currently impose mandatory state disclosure requirements on localities with populations of 50,000 or more while allowing smaller localities to opt into those requirements. Establishing universal access to an ethics board would ensure that residents in smaller localities are not left without a designated body to provide ethics guidance, receive complaints, issue advisory opinions, and administer applicable disclosure requirements.

The law should also establish minimum statewide standards for board composition, appointment procedures, terms of office, complaint review, advisory opinions, and public reporting while allowing localities to adopt stronger local provisions.

Independent Appointments

Reinvent Albany has worked at the state level to increase the independence of ethics oversight and proposed an independent ethics commission with a nominating committee process as a means of strengthening public confidence and ensuring impartial enforcement of ethics laws. Ultimately, in 2021 the Governor and Legislature newly created the Commission on Ethics and Lobbying in Government (COELIG) that is more independent than prior commissions, though it did not incorporate all of our proposals. COELIG has three important features that improve its independence:

- **Balanced appointments:** No one elected official controls a majority of appointments. It includes appointments from the Governor, Legislature, Attorney General, and State Comptroller.
- **Chair selection:** The chair is selected by the members, not the Governor.
- **Screening panel:** Nominees are vetted by New York's law school deans, who can disapprove candidates. This screening process ensures that qualified, impartial candidates are appointed.

Establishing a statewide baseline, including some of the features above, would reduce the significant disparities in ethics oversight identified in this study while preserving local flexibility to adopt more robust ethics policies. At a minimum, requiring every locality to maintain or report to an ethics board would create a more consistent framework for accountability across New York and ensure that local ethics codes function as more than statements of policy.

2. Create Uniform Transparency Standards for Local Ethics Boards

The findings demonstrate that public transparency varies considerably across localities. Many ethics boards fail to publish basic operational information, including current membership, vacancies, meeting schedules, meeting minutes, and financial disclosure information. Residents often cannot determine whether a board even exists, who serves on it, or whether it meets on a regular basis.

New York State should establish uniform website transparency and disclosure requirements that apply to every local ethics board. The state should also require localities to publish financial disclosure statements filed by elected officials and senior local officers, and maintain them on an easily accessible page of the local government website. These standards would improve transparency and would allow residents and the government to evaluate whether ethics boards operate consistently and fulfill their responsibilities.

The Legislature has already recognized the importance of improving public access to financial disclosures. A recently passed bill awaiting the Governor's signature would require state candidates' financial disclosure statements to appear on the Commission on Ethics and Lobbying in Government website. Expanding this requirement to local governments would strengthen public confidence in local ethics oversight and address one of the most consistent transparency gaps identified in this study.

3. Monitor Ethics Boards To Prevent Extended Periods of Inactivity

Several localities document long gaps between meetings or provide so little information that the public cannot determine whether their ethics boards continue to function. Because many localities only report information voluntarily, inactivity can remain unnoticed for years without any formal review.

New York State should establish a periodic reporting requirement for local ethics boards. Each board should submit an annual report confirming its membership, meetings, advisory opinions, complaints received, and financial disclosure administration. The State could do this by creating a central statewide registry of local ethics boards, so localities could submit proof of their activity annually. The Office of the State Comptroller could incorporate these reports into its existing oversight of local governments and identify localities that fail to maintain active ethics oversight.

This approach is similar to the Authority Budget Office's (ABO) system of checks and balances for local authorities. The State Comptroller should conduct website transparency audits for ethics boards, building off of their past audits. Regular review would encourage compliance with state law, improve recordkeeping, and allow the state to identify governance concerns before they undermine public confidence.

4. **Identify and Replicate Effective Governance Models**

Our research demonstrates that some localities maintain substantially stronger ethics systems than others. Counties such as Ulster and Orange regularly document meetings and maintain accessible public records, while Saratoga County separates advisory responsibilities from enforcement through both a Board of Ethics and an Ethics Advisory Council. Several localities also divide appointment authority between executive and legislative officials, reducing the concentration of appointment power within a single office. The State Legislature, working together with COELIG, should study these governance models to determine which institutional practices most effectively promote independence, transparency, and accountability of local ethics boards.