BRUCE A. BLAKEMAN
COUNTY EXECUTIVE

COUNTY OF NASSAU
BOARD OF ETHICS
One West Street
Mineola, New York 11501-4820
516-571-3056

BOARD OF ETHICS
KENNETH L. GARTNER
CHAIR

THOMAS A. ADAMS
COUNTY ATTORNEY

ANGELO DELLIGATTI
MEMBER

JOHN V. BACH
MEMBER

STEVEN G. LEVENTHAL
COUNSEL

KEVIN HARDIMAN
SECRETARY

March 27, 2026

Hon. Bruce Blakeman
Nassau County Executive
Office of the County Executive
Theodore Roosevelt Executive & Legislative Building
1550 Franklin Avenue
Mineola, NY 11501

Hon. Howard J. Kopel
Presiding Officer
Nassau County Legislature
Theodore Roosevelt Executive & Legislative Building
1550 Franklin Avenue
Mineola, NY 11501

Hon. Delia DeRiggi-Whitton
Minority Leader
Nassau County Legislature
Theodore Roosevelt Executive & Legislative Building
1550 Franklin Avenue
Mineola, NY 11501

Re: Board of Ethics Annual Report – Year Ended December 31, 2025

Dear County Executive Blakeman, Presiding Officer Kopel, and Minority Leader DeRiggi-Whitton:

This Annual Report is provided by the Board of Ethics pursuant to Nassau County Charter § 2218(10)(k).

1. The Board of Ethics.

The Board of Ethics (the "Board") is comprised of five members, four of whom serve for terms of five years. The County Attorney is a standing member of the Board. There currently is one vacancy on the Board. One member has served as a holdover since April 26,

2023. Two members were appointed on February 28, 2022 to serve five-year terms that will expire on February 28, 2027.

The Board functions without regard to politics. No more than two members other than the County Attorney are enrolled in the same political party. The appointed members serve without compensation. They include three retired judges and a respected member of the bar. Pursuant to Nassau County Charter § 2218(10)(a), the Board elected member Kenneth L. Gartner to serve as its Chairman.

The Board is assisted by its special counsel and by a secretary assigned by the County Attorney.

The Board is required to meet quarterly, but additional meetings may be scheduled as the work of the Board requires. In 2025, the Board met five times, including once each quarter in accordance with the requirements of the Charter.

2. Board of Ethics Website.

The Board has continued to maintain its presence on the County website by making information about the Board more accessible to the County workforce and the general public. In connection with these efforts, the Board provides a Frequently Asked Questions (FAQs) section on the Board's website to include information about requests for ethics advice, filing ethics complaints, financial disclosure statements, and ethics training.

The Board of Ethics website also includes the following:

- An online form for submitting requests for advisory opinions electronically.
- An online form for submitting ethics complaints electronically, with the option to submit complaints anonymously.
- Previous meeting agendas and minutes.
- Copies of advisory opinions that the Board of Ethics determined could be published, some of which were published in redacted form.
- Policies and procedures adopted by the Board. This includes policies and procedures for: (1) determining who must file Annual Statements of Financial Disclosure; (2) conducting adjudicatory proceedings and appeals; (3) reviewing annual disclosure forms; (4) responding to requests for inspection and copying of Board records made pursuant to the Freedom of Information Law; and (5) imposing penalties for late filing of annual statements of financial disclosure.
- A portal to make it easier for the public to submit requests pursuant to the New York State Freedom of Information Law.
- The Code of Ethics.
- A plain language guide to the Code of Ethics.

- The first in a series of single topic plain language guides, focused on the rules that apply to gifts, favors and tips.

- Meeting dates, agendas and minutes of meetings of the Board.

- A contact phone number, mailing address, and email address.

The Board believes that a comprehensive and accessible website allows it to better carry out its mission and will continue to improve its website and online presence on an ongoing basis.

Advisory opinions issued by the Board of Ethics are confidential. However, the Board believes that it is helpful to make advisory opinions available whenever possible. In certain circumstances, the Board has obtained permission from the requestor to post advisory opinions online without redactions. In other instances, with the consent of the requestor, the Board has carefully reviewed and redacted advisory opinions so that they can be posted online while protecting the identity of the requestor.

3. Ethics Education and Training.

Educating County officers and employees on their ethical obligations is a central function of the Board. On November 19, 2025, the Board's counsel, Steven Leventhal, provided an ethics workshop to all County department heads and commissioners and their deputies, and all attorneys working for the County, including the Inspector General's office and Comptroller's office. The Board intends to provide additional ethics workshops in 2026.

Newly hired employees are provided a copy of a Code of Ethics booklet as a part of their orientation packet. The Board is working to make it easier for County officers and employees to learn about their ethical responsibilities. The Board remains committed to educating County officers and employees regarding their ethical obligations. The Board recommends that the County institute a regular program of ethics training.

4. Ethics Advice.

The Board responded to many requests for ethics advice received from County officers and employees in 2025. The Board is diligent and thorough in its analysis of the legal issues raised by the inquiries and complaints that it considers. It regularly employs a three-step analysis to determine whether, under the circumstances presented, the contemplated conduct would give rise to a prohibited conflict of interest. The Board considers: (i) whether the contemplated conduct would violate Article 18 of the New York General Municipal Law, (ii) whether the contemplated conduct would violate the Nassau County Code of Ethics, and (iii) whether the contemplated conduct would give rise to a prohibited appearance of impropriety under common law principles.

The Board conscientiously responds to ethics complaints that it receives. The Board received seven complaints in 2025. The matters were expeditiously addressed as the Board deemed appropriate.

The goals of the Board are to foster public confidence in government by ensuring both the reality and the appearance of integrity, and to guide and protect honest county officers and employees so that they will be more likely to avoid unintended ethics violations. The Board believes that these goals are best achieved through ethics advice and education. Nevertheless, the Board has the power and duty to investigate ethics complaints and impose penalties when warranted and will make judicious use of this power when deemed appropriate and necessary.

5. Annual Financial Disclosure.

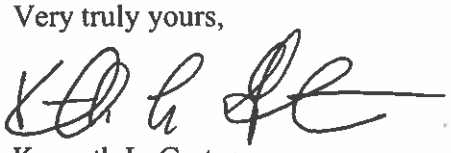
In 2019, the Board implemented a new program for the secure electronic filing of Annual Statements of Financial Disclosure. That program continued in 2025. This important development has reduced the administrative burden of distributing, collecting, and reviewing the disclosure forms. It permits the Board to determine electronically whether any person required to file a disclosure form has failed to do so, whether the filed disclosure forms are complete, and whether county officers and employees have secondary employment with, or an ownership interest in any county vendor, contractor, or consultant. This development also makes it easier for individuals who are required to file to comply with their financial disclosure obligations. Due to the success of the Nassau County electronic filing system, other jurisdictions have sought and received our assistance in replicating our electronic filing system for their own financial disclosure filing process.

The Board successfully carried out its financial disclosure program in 2025 without the need to commence enforcement actions against late filers or non-filers.

In 2026, the Board is developing a new, more user-friendly version of the financial disclosure form for its website. While the content of the form itself will be unchanged, the process of completing it and properly submitting it will be simplified.

The Board welcomes discussion of its work and is committed to its dual goals of ensuring both the reality and the appearance of integrity in county government, as well as assisting county officers and employees to avoid unintended ethics violations.

Very truly yours,



Kenneth L. Gartner
Chair