



**Division of
the Budget**

ANDREW M. CUOMO
Governor

ROBERT F. MUJICA JR.
Director of the Budget

SANDRA L. BEATTIE
Deputy Director

Via Electronic Mail

March 13, 2018

Elena Sassower
elena@judgewatch.org

Dear Ms. Sassower:

This is in further response to your Freedom of Information Law ("FOIL") request dated January 23, 2018, in which you seek records regarding changed audit language from the legislative budget narrative from FY18 to FY19. Specifically you are requesting "records reflecting (1) the reason for the change; (2) who selects 'the independent certified accountant to conduct an audit of the state's annual financial statements'; (3) 'the independent certified accountant' selected to audit 'the state's annual financial statements' for each year since and including the fiscal year 2012-2013; (4) who 'submit(s) the resulting audit certification to the State Comptroller for the State's Comprehensive Annual Financial Report' (5) the 'resulting audit certification' for each fiscal year since and including fiscal year 2012-2013."

The Division does not possess records responsive to your request as of January 23, 2018.

Pursuant to the provisions of POL section 89(4), you have thirty (30) days to submit a written appeal of this determination. Should you decide to file a written appeal, please send it to the Division's designated Appeals Officer, Sandra Beattie, at foil@budget.ny.gov.

Sincerely,

Amy R. Ottaviano
FOIL Officer