

CENTER for JUDICIAL ACCOUNTABILITY, INC.

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October 7, 2019

TO: FOIL/Records Access Officers –
Executive Chamber/Governor Andrew Cuomo
Division of the Budget/Director Robert Mujica, Jr.

FROM: Elena Ruth Sassower, Director
Center for Judicial Accountability, Inc. (CJA)

RE: FOIL/Records Request:
The “Independent audits” of the Executive Chamber and the Division of the Budget pursuant to Executive Law §953

Executive Law §953 is entitled “Independent audits of the executive chamber and the division of the budget”. In pertinent part, it reads:

1. At least once every three years, the independent certified public accountant or accountants selected pursuant to this section shall conduct audits of the internal controls of the executive chamber and the division of the budget, either as a single audit or separately. Such audits shall be performed in accordance with generally accepted government auditing standards and shall include a report on whether the executive chamber and division of the budget's internal controls are established and functioning in a manner that provides reasonable assurance that they meet the objectives of internal control as defined in section nine hundred fifty of this article. The report shall identify the internal controls both evaluated and not evaluated and shall identify internal control weaknesses that have not been corrected and actions that are recommended to correct these weaknesses. If any such internal control weaknesses are significant or material with respect to the entity, the independent auditor shall so state. The governor and the director of the budget shall make available to the public the results of such audits, including any related management letters. The governor and director of the budget and any officer or employee of the executive chamber and the division of the budget shall make available upon request to such independent certified public accountants all books and records relevant to such independent audits.
2. The governor and the director of the budget, either separately or jointly, shall request proposals from independent certified public accountants for audits of the internal controls of the executive chamber and the division of the budget. The requests for proposals shall include a reference to the requirements for audits conducted pursuant to subdivision one of this section. The governor

and the director of the budget shall select such independent auditor or auditors in accordance with a competitive procedure including an evaluation, based on quality and price factors, of those proposals received in response to such requests for proposals.”

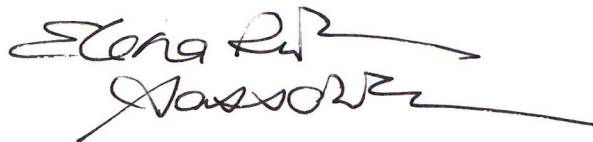
Pursuant to Public Officers Law Article VI (Freedom of Information Law [FOIL]), this is to request a copy of:

- (1) publicly-available records pertaining to the “competitive procedure” utilized by the governor and director of the budget to select the independent certified accountants to conduct the most recent “independent audit” of the executive department and the division of the budget, including:
 - (a) their written request(s) to independent certified public accountants for proposals for the “independent audit”;
 - (b) the winning proposal(s) they selected for the “independent audit” – AND the contract(s) of retention;
 - (c) the proposals they did not select – or records reflecting the number and names of the independent certified public accountants who submitted proposals.
- (2) “the results” of the last three “independent audits” of the executive department and the division of the budget – “including any related management letters”.

Pursuant to Public Officers Law §89.3, your response is required “within five business days” of your receipt of this request.

To expedite my receipt, kindly e-mail me at elena@judgewatch.org.

Thank you.

Handwritten signature of Elena R. Nassor in black ink.