



**Division of  
the Budget**

**ANDREW M. CUOMO**  
Governor

**ROBERT F. MUJICA JR.**  
Director of the Budget

**SANDRA L. BEATTIE**  
First Deputy Director

**CHARLES WILLIAMS**  
Deputy Director

**Via Electronic Mail**

April 17, 2020

Elena Sassower  
Director  
Center for Judicial Accountability, Inc.  
elena@judgewatch.org

Dear Ms. Sassower:

This is in further response to your Freedom of Information Law ("FOIL") request to the New York State Division of the Budget (the "Division") dated October 7, 2019, in which you seek the following: "a copy of (1) publicly-available records pertaining to the "competitive procedure" utilized by the governor and the 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."

Additional time is required to review the requested records. We estimate that the Division will respond to your request by May 15, 2020. The Division will notify you in writing when/if any responsive records are available for release or if the time needed to complete the processing of your request extends beyond the above date.

Sincerely,

Joel C. Lombardi  
FOIL Officer