

Center for Judicial Accountability, Inc. (CJA)

From: Center for Judicial Accountability, Inc. (CJA) <elena@judgewatch.org>
Sent: Monday, November 15, 2021 9:12 AM
To: 'foil@nysenate.gov'
Subject: The Senate's 2007, 2010, 2013, 2016, & 2019 "independent audits" of "internal controls" pursuant to Legislative Law §92

TO: Senate Records Access Officer/Secretary of the Senate Alejandra Paulino, ESQ.

[Legislative Law §92](#) requires the Senate to have "independent certified public accountants" conduct an audit of its internal controls every three years. The "results, including any related management letters", are required to be publicly-available.

According to a [May 6, 2019 letter from EFPR Group, CPAs](#), it has conducted such audits for the Senate in 2007, 2010, 2013, and 2016. Of these, you have previously furnished me only a [two-page "Independent Accountants' Report", dated December 23, 2016](#), but not its referred-to "Appendix A", and no "management letters", including the referred-to "letter dated December 23, 2016".

Pursuant to Legislative Law §92 and FOIL [Public Officers Law VI], this is to request:

- (1) "Appendix A" and all "related management letters" for the 2016 report;
- (2) the 2007, 2010, and 2013 reports, with their presumably referred-to "Appendix A" – and all "related management letters";
- (3) the 2019 report, likely also by EFPR Group, CPAs, with its presumably referred-to "Appendix A" – and all "related management letters";
- (4) publicly-available records pertaining to the "competitive procedure" utilized by the Temporary Senate President to select the "independent certified public accountants" to conduct the 2019 "independent audit", including:
 - (a) the written request(s) to "independent certified public accountants" for proposals for the "independent audit";
 - (b) the winning proposal selected for the "independent audit"; and
 - (c) the proposals not selected – or records reflecting the number and names of the "independent certified public accountants" who submitted proposals.

Thank you.

Elena Sassower, Director
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