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July 25, 2022

Ms. Elena Sassower
Center for Judicial Accountability, Inc.
PO Box 8101
White Plains, NY 10602

Re: FOIL Request #2022-0166

Dear Ms. Elena Sassower,

This is in response to your Freedom of Information Law (FOIL) [Public Officers Law [POL], Article 6)] request to the Office of the State Comptroller (OSC) dated March 23, 2022, seeking various records relating to independent audits of internal controls pursuant to Executive Law section 954.

The first portion of your request seeks “a FOIL-conforming PDF of the October 8, 2014 ‘technical proposal’ submitted by Toski in response to the Comptroller’s September 10, 2014 RFP14-12 for ‘independent certified public accountants’ to conduct the internal controls audit required by Executive Law section 594.”

This document has already been provided to you in response to FOIL request 2016-0554.

The second portion of your request seeks management letters related to Mitchell Titus’ March 22, 2021 “Independent Accountants’ Report.” Such letters are attached.

The third portion of your request seeks “any further ‘related management letters’ for Toski’s September 8, 2015 ‘Independent Accountants’ Report’ and for Mitchell Titus’ March 22, 2021 ‘Independent Accountants Report’, such as from or pertaining to the Comptroller’s Office of Inspector General.” OSC has no additional records than have already been provided to you in this and previous responses to your requests.

The fourth portion of your request seeks “all ‘related management letters’ for Toski’s May 26, 2011 ‘Independent Accountant’s Report.’” After a diligent search, we have been unable to locate any records that satisfy your request. The retention period for this type of record has expired.

The fifth portion of your request seeks the signed/approved contracts for the last two audits. Such information is attached.

We hope you find the information helpful.

Sincerely,

Jane Hall
Records Access Officer