

CENTER for JUDICIAL ACCOUNTABILITY, INC.

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October 2, 2019

TO: FOIL/Records Access Officers –
New York State Comptroller Thomas DiNapoli
New York State Attorney General Letitia James

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

RE: FOIL/Records Request:
The “Independent audits” of the Comptroller and Attorney General pursuant to Executive Law §954

Executive Law §954 is entitled “Independent audits of the department of audit and control and the department of law”. In pertinent part, it reads:

“1. At least once every three years, the independent certified public accountants selected pursuant to this section shall conduct audits of the internal controls of the department of audit and control and the department of law, respectively. Such audits shall be performed in accordance with generally accepted government auditing standards and shall include a report on whether the departments’ 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 such departments, the independent auditors shall so state. The comptroller and the attorney general shall make available to the public the results of such audits, including any related management letters. The comptroller and attorney general and any officer or employee of such departments shall make available upon request to such independent certified public accountants all books and records relevant to such independent audits.

2. The comptroller and the attorney general shall request proposals from independent certified public accountants for audits of the internal controls of their respective departments. The requests for proposals shall include a reference to the requirements for audits conducted pursuant to subdivision one of this section. The comptroller and attorney general shall select such independent 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.”

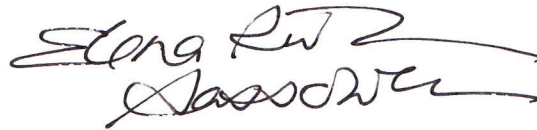
Pursuant to Public Officers Law Article VI (Freedom of Information Law [FOIL]), this is to request a copy of:

- (1) publicly-available records pertaining to the “competitive procedure” utilized by the Comptroller and Attorney General to select the independent certified accountants to conduct the most recent “independent audit” of their respective departments, including:
 - (a) their written request(s) to independent certified public accountants for proposals for the “independent audit”;
 - (b) the winning proposal they each selected for the “independent audit”;
and
 - (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 most recent completed “independent audit” of their respective departments – “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.

A handwritten signature in black ink, appearing to read "Elena Russo". The signature is written in a cursive style with a long horizontal flourish extending to the right.