

CENTER for JUDICIAL ACCOUNTABILITY, INC.

Post Office Box 8101
White Plains, New York 10602

Tel. (914)421-1200

E-Mail: mail@judgewatch.org
Website: www.judgewatch.org

October 7, 2019

TO: Shawn Kerby, Records Access Officer
Office of Court Administration

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

RE: FOIL/RECORDS REQUEST: The Judiciary's "Independent audits" pursuant to
Judiciary Law §249-c

Judiciary Law Article 7-D (§249) is entitled "Internal Control Responsibilities of the Judiciary". Its section c, entitled "Independent audits", states as follows:

"1. At least once every three years, the independent certified public accountant selected pursuant to this section shall conduct audits of the internal controls of the judiciary. Such audits shall be performed in accordance with generally accepted government auditing standards and shall include a report on whether the judiciary'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 two hundred forty-nine 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 judiciary, the independent auditor shall so state. The chief judge shall make available to the public the results of such audits, including any related management letters. The chief judge and any officer or employee of the judiciary shall make available upon request to such independent certified public accountants all books and records relevant to such independent audits.

2. The chief judge shall request proposals from independent certified public accountants for audits of the internal controls of the judiciary. The requests for proposals shall include a reference to the requirements for audits conducted pursuant to subdivision one of this section. The chief judge shall select such independent auditor 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."

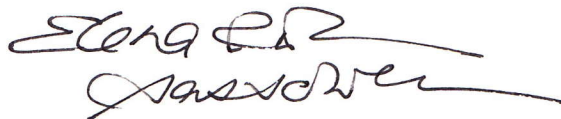
Pursuant to Public Officers Law Article VI (Freedom of Information Law [FOIL]) and §124 of the Rules of the Chief Administrator, this is to request a copy of:

- (1) publicly-available records pertaining to the “competitive procedure” utilized by the chief judge to select the independent certified accountants for the most recent “independent audit” of the “internal controls of the judiciary”, including:
 - (a) the chief judge’s 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 certified public accountants who submitted proposals.
- (2) “the results” of this most recent “independent audit” – “including any related management letters”.
- (3) your response, if any, to CJA’s comparable November 28, 2016 FOIL/records request, subsequent to your February 22, 2017 e-mail stating: “We are still processing the request and expect to respond shortly. I apologize for the delay”.¹

Pursuant to §124.6 of the Chief Administrator’s Rules and 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.



¹ A copy of the November 28, 2016 FOIL/records request and exchange is attached.

CENTER for JUDICIAL ACCOUNTABILITY, INC.

Post Office Box 8101
White Plains, New York 10602

Tel. (914)421-12003

E-Mail: mail@judgewatch.org
Website: www.judgewatch.org

November 28, 2016

TO: Shawn Kerby, Records Access Officer
Office of Court Administration

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

RE: FOIL/RECORDS REQUEST: The Judiciary's "Independent audits" pursuant to
Judiciary Law §249-c

Judiciary Law Article 7-D (§249) is entitled "Internal Control Responsibilities of the Judiciary". Its section c, entitled "Independent audits", states as follows:

"1. At least once every three years, the independent certified public accountant selected pursuant to this section shall conduct audits of the internal controls of the judiciary. Such audits shall be performed in accordance with generally accepted government auditing standards and shall include a report on whether the judiciary'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 two hundred forty-nine 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 judiciary, the independent auditor shall so state. The chief judge shall make available to the public the results of such audits, including any related management letters. The chief judge and any officer or employee of the judiciary shall make available upon request to such independent certified public accountants all books and records relevant to such independent audits.

2. The chief judge shall request proposals from independent certified public accountants for audits of the internal controls of the judiciary. The requests for proposals shall include a reference to the requirements for audits conducted pursuant to subdivision one of this section. The chief judge shall select such independent auditor 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]) and §124 of the Rules of the Chief Administrator, this is to request a copy of:

- (1) publicly-available records pertaining to the “competitive procedure” utilized by the chief judge to select the independent certified accountants for the most recent “independent audit” of the “internal controls of the judiciary”, including:
 - (a) the chief judge’s 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 certified public accountants who submitted proposals.
- (2) “the results” of this most recent “independent audit” – and of the previous two “independent audits” – “including any related management letters”.

Pursuant to §124.6 of the Chief Administrator’s Rules and 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.

The image shows two handwritten signatures in black ink. The top signature is written in a cursive style and appears to read "Elena R. W.". Below it is another signature, also in cursive, which is less legible but appears to be a name with a surname.

Center for Judicial Accountability, Inc. (CJA)

From: FOIL <FOIL@nycourts.gov>
Sent: Monday, November 28, 2016 3:54 PM
To: Center for Judicial Accountability, Inc. (CJA)
Subject: RE: FOIL/Records Request: The Judiciary's "independent audits" pursuant to Judiciary Law Sec. 249-c

Dear Ms. Sassower:

We will process your request and expect to respond within 20 business days.

Very truly yours,
Shawn Kerby
Assistant Deputy Counsel

From: Center for Judicial Accountability, Inc. (CJA) [mailto:elena@judgewatch.org]
Sent: Monday, November 28, 2016 3:43 PM
To: FOIL <FOIL@nycourts.gov>
Subject: FOIL/Records Request: The Judiciary's "independent audits" pursuant to Judiciary Law Sec. 249-c

Attached is the Center for Judicial Accountability's above-entitled FOIL request of today's date.

Thank you.

Elena Sassower, Director
Center for Judicial Accountability, Inc. (CJA)
914-421-1200
www.judgewatch.org

Center for Judicial Accountability, Inc. (CJA)

From: Center for Judicial Accountability, Inc. (CJA) <elena@judgewatch.org>
Sent: Wednesday, February 22, 2017 4:29 AM
To: 'skerby@nycourts.gov'
Subject: STATUS: Nov. 28, 2016 FOIL/Records Request: The Judiciary's "independent audits" pursuant to Judiciary Law Sec. 249-c
Attachments: 11-28-16-foil-judiciary-independent-audit.pdf

Dear Ms. Kerby,

I have received no response from you to CJA's attached, above-entitled November 28, 2016 FOIL/records request – other than your below November 28, 2016 e-mail acknowledgment that you “expect[ed] to respond within 20 business days”.

Please advise.

Thank you.

Elena Sassower, Director
Center for Judicial Accountability, Inc. (CJA)
914-421-1200
www.judgewatch.org

From: FOIL [mailto:FOIL@nycourts.gov]
Sent: Monday, November 28, 2016 3:54 PM
To: Center for Judicial Accountability, Inc. (CJA) elena@judgewatch.org

Subject: RE: FOIL/Records Request: The Judiciary's "independent audits" pursuant to Judiciary Law Sec. 249-c

Dear Ms. Sassower:

We will process your request and expect to respond within 20 business days.

Very truly yours,
Shawn Kerby
Assistant Deputy Counsel

From: Center for Judicial Accountability, Inc. (CJA) [<mailto:elena@judgewatch.org>]
Sent: Monday, November 28, 2016 3:43 PM
To: FOIL <FOIL@nycourts.gov>
Subject: FOIL/Records Request: The Judiciary's "independent audits" pursuant to Judiciary Law Sec. 249-c

Attached is the Center for Judicial Accountability's above-entitled FOIL request of today's date.

Thank you.

Elena Sassower, Director
Center for Judicial Accountability, Inc. (CJA)
914-421-1200

Center for Judicial Accountability, Inc. (CJA)

From: Shawn Kerby <skerby@nycourts.gov>
Sent: Wednesday, February 22, 2017 10:53 AM
To: Center for Judicial Accountability, Inc. (CJA)
Subject: RE: STATUS: Nov. 28, 2016 FOIL/Records Request: The Judiciary's "independent audits" pursuant to Judiciary Law Sec. 249-c

Dear Ms. Sassower:

We are still processing the request and expect to respond shortly. I apologize for the delay.

Very truly yours,
Shawn Kerby
Assistant Deputy Counsel

From: Center for Judicial Accountability, Inc. (CJA) [mailto:elena@judgewatch.org]
Sent: Wednesday, February 22, 2017 4:29 AM
To: Shawn Kerby <skerby@nycourts.gov>
Subject: STATUS: Nov. 28, 2016 FOIL/Records Request: The Judiciary's "independent audits" pursuant to Judiciary Law Sec. 249-c

Dear Ms. Kerby,

I have received no response from you to CJA's attached, above-entitled November 28, 2016 FOIL/records request – other than your below November 28, 2016 e-mail acknowledgment that you “expect[ed] to respond within 20 business days”.

Please advise.

Thank you.

Elena Sassower, Director
Center for Judicial Accountability, Inc. (CJA)
914-421-1200
www.judgewatch.org

From: FOIL [mailto:FOIL@nycourts.gov]
Sent: Monday, November 28, 2016 3:54 PM
To: Center for Judicial Accountability, Inc. (CJA) elena@judgewatch.org

Subject: RE: FOIL/Records Request: The Judiciary's "independent audits" pursuant to Judiciary Law Sec. 249-c

Dear Ms. Sassower:

We will process your request and expect to respond within 20 business days.

Very truly yours,
Shawn Kerby
Assistant Deputy Counsel