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TO: New York State Senate
Francis W. Patience, Secretary of the Senate

New York State Assembly
Robin Marilla, Assembly Records Access Officer

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

RE: RECORDS REQUEST: Legislative Law Article 6: "Internal Control Responsibilities of the State Legislature"

Senate Rule XIV is entitled "Guidelines for a System of Internal Control" and its §1 purports to implement "Article 6 of the Legislative Law as enacted by the New York state governmental accountability, audit and internal control act of 1987".

Assembly Rule VII is identically entitled "Guidelines for a System of Internal Control" and its §1 purports to implement "Article six of the Legislative Law as enacted by the New York State Governmental Accountability, Audit and Internal Control Act of 1999."

Legislative Law, Article 6 (§§89-92) is entitled "Internal Control Responsibilities of the State Legislature". Its §90, entitled "Internal control responsibilities", states, in its ¶2:

"In order to identify all the components of the legislature and their responsibilities for the purposes of implementing the provisions of this article, the temporary president of the senate and the speaker of the assembly shall jointly issue, and at their discretion, periodically revise a schedule which lists all components of each of their respective houses of the legislature. The temporary president of the senate and the speaker of the assembly may identify in a schedule components for which joint internal controls and internal control reviews will be established and maintained." (underlining added).

Its §92, entitled "Independent audits", states, in its ¶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 each house of the legislature. Such audits shall be performed in accordance with generally accepted government auditing standards and shall include a report on whether the respective house'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 eighty-nine of this article. The report shall

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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 each house, the independent auditor shall so state. The temporary president of the senate and the speaker of the assembly shall make available to the public the results of such audits, including any related management letters. The temporary president and the speaker and any officer or employee of each house shall make available upon request to such independent certified public accountants all books and records relevant to such independent audits.” (underlining added).

Pursuant to Senate Rule XV, “Freedom of Information”, request is made for the above referred-to:

- (1) jointly-issued schedule of “all components” of each house of the Legislature, applicable to the past three independent audit cycles;
- (2) jointly-issued schedule of “components for which joint internal controls and internal control reviews will be established and maintained”, applicable to the past three independent audit cycles;
- (3) “results of such audits, including any related management letters” for the past three independent audits.

Thank you.

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