



## Division of the Budget

**ANDREW M. CUOMO**  
Governor

**ROBERT F. MUJICA JR.**  
Director of the Budget

**SANDRA L. BEATTIE**  
First Deputy Director

**CHARLES WILLIAMS**  
Deputy Director

### Via Electronic Mail

May 15, 2020

Elena Sassower  
Director  
Center for Judicial Accountability, Inc.  
[elena@judgewatch.org](mailto:elena@judgewatch.org)

Dear Ms. Sassower:

This is in further response to your Freedom of Information Law ("FOIL") request to the New York State Division of the Budget (the "Division") dated October 7, 2019, in which you seek the following: "a copy of (1) publicly-available records pertaining to the "competitive procedure" utilized by the governor and the director of the budget to select the independent certified accountants to conduct the most recent "independent audit" of the executive department and the division of the budget, including: (a) their written request(s) to independent certified public accountants for proposals for the "independent audit"; (b) the winning proposal(s) they selected for the "independent audit" - AND the contract(s) of retention; (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 last three "independent audits" of the executive department and the division of the budget - "including any related management letters."

Attached are documents within the Division's possession which are responsive to your request as of October 7, 2019. Portions of these documents have been redacted pursuant to Public Officers Law ("POL") Sections 87(2)(a), 87(2)(b), 87(2)(d), and 87(2)(i) to remove information which: (i) is attorney-client privileged and is specifically exempted from disclosure by New York State Civil Practice Laws and Rules Section 4503(a)(1); (ii) if disclosed would constitute an unwarranted invasion of personal privacy; (iii) are trade secrets or are submitted to an agency by a commercial enterprise or derived from information obtained from a commercial enterprise and which if disclosed would cause substantial injury to the competitive position of the subject enterprise; and/or (iv) if disclosed would jeopardize the capacity of an agency or an entity that has shared information with an agency to guarantee the security of its information technology assets, such assets encompassing both electronic information systems and infrastructures.

Additionally, in part C of the first portion of your request you specifically seek "records reflecting the number and names of the independent certified public accountants who submitted proposals". Five vendors submitted proposals which were not selected: Bonadio & Co., LLP, Grant Thornton LLP, Lumsden & McCormick, LLP, Nawrocki Smith LLP, and Padilla & Co., LLP.

Pursuant to the provisions of POL Section 89(4), you have thirty (30) days to submit a written appeal of this determination. Should you decide to file a written appeal, please send it to the Division's designated Appeals Officer, Amy Ottaviano, at [foil@budget.ny.gov](mailto:foil@budget.ny.gov).

Sincerely,

A handwritten signature in cursive script that reads "Joel C. Lombardi / js".

Joel C. Lombardi  
FOIL Officer