

Center for Judicial Accountability, Inc. (CJA)

From: Center for Judicial Accountability, Inc. (CJA) <elena@judgewatch.org>
Sent: Monday, November 15, 2021 9:07 AM
To: 'FOIL@osc.ny.gov'
Subject: The Comptroller's post-2015 "independent audits" of "internal controls" pursuant to Executive Law §954

TO: Comptroller DiNapoli's Records Access Officer Jane Hall

Executive Law §954 requires the Comptroller to have "independent certified public accountants" conduct an audit of the internal controls of his Department of Audit and Control every three years. The "results, including any related management letters", are required to be publicly-available.

Pursuant thereto and FOIL [Public Officers Law VI], this is to request:

- (1) "the results" of all such "independent audits" since 2015 – "including any related management letters"; and
- (2) publicly-available records pertaining to the "competitive procedure" utilized by the Comptroller to select the "independent certified public accountants" to conduct the most recent "independent audit", including:
 - (a) the 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 "independent certified public accountants" who submitted proposals.

Pursuant to Public Officers Law §89.3, your response is required "within five business days" of your receipt of this request.

Thank you.

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