

From: Center for Judicial Accountability, Inc. (CJA) <elena@judgewatch.org>
Sent: Monday, May 2, 2022 3:22 PM
To: 'FOIL@osc.ny.gov'
Subject: CJA's March 21, 2022 FOIL request for "the Comptroller's Executive Order relating to Auditor Independence" -- & the Audit Oversight Board it establishes

TO: Comptroller DiNapoli's Records Access Officer Jane Hall

You responded to my below March 21, 2022 FOIL request by a [March 28, 2022 letter](#), enclosing the requested [Executive Order relating to Auditor Independence](#).

Am I correct in understanding, from your letter, that this Executive Order entitled "Independence of Auditors Preparing Services for the Office of the State Comptroller and the Common Retirement Fund" is NOT posted anywhere on the Comptroller's website because, *inter alia*, there is NO webpage for the Comptroller's "Audit Oversight Board" that it establishes? If there is a webpage for the Comptroller's Audit Oversight Board, please send me the link.

According to the Executive Order, the members of the Comptroller's Audit Oversight Board are to include: (1) the First Deputy Comptroller; (2) the Executive Deputy Comptroller for State and Local Government Accountability; (3) the General Counsel; (4) the Executive Deputy Comptroller for Operations; and (5) the Deputy Comptroller for Retirement Services. The Executive Order also states that "before any contract is entered into by OSC...with an audit firm, the Board shall review the proposed contract in the context of any prior, current and pending contracts with such firm for compliance with legal and professional audit standards and with the terms of this Order and guidelines promulgated by the Board".

Pursuant to FOIL (Public Officers Law Article VI), this is to request:

- (1) records reflecting the names of the current members of the Audit Oversight Board – and their e-mail addresses;
- (2) records reflecting the Audit Oversight Board's review of the Comptroller's contracts with the Toski firm for the "independent" internal control audits it performed for the Comptroller in 2007, 2011, and 2015 – and the contracts;
- (3) records reflecting the Audit Oversight Board's review of the Comptroller's contract with the Mitchell, Titus firm for "independent" internal control audits it was to perform – and the contract.

Thank you.

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

914-421-1200

From: Center for Judicial Accountability, Inc. (CJA) <elena@judgewatch.org>

Sent: Monday, March 21, 2022 12:21 PM

To: 'FOIL@osc.ny.gov' <FOIL@osc.ny.gov>

Subject: FOIL request: "the Comptroller's Executive Order relating to Auditor Independence" -- & where, on the Comptroller's website, ALL his executive orders are posted

TO: Comptroller DiNapoli's Records Access Officer Jane Hall

Pursuant to FOIL (Public Officers Law Article VI), this is to request "the Comptroller's Executive Order relating to Auditor Independence", referred to at Section 8.10 of the [Comptroller's July 18, 2019 RFP 19-03](#) and at Sec. 8.9 of the [Comptroller's September 10, 2014 RFP #14-12](#).

As I am unable to locate same using the "search feature" of [the Comptroller's website](#), please additionally advise where, on the website, ALL the Comptroller's executive orders are posted.

Thank you.

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