

Center for Judicial Accountability, Inc. (CJA)

From: Center for Judicial Accountability, Inc. (CJA) <elena@judgewatch.org>
Sent: Thursday, November 17, 2016 8:21 AM
To: foil@nysenate.gov; marillar@assembly.state.ny.us
Cc: DZimmerman@EFPRgroup.com
Subject: This Year's "Independent Audit" of the "Internal Controls" of the Senate & Assembly, Pursuant to Legislative Law Sec. 92

TO: Secretary of the Senate Francis Patience
Assembly Records Access Officer Robin Marilla

Legislative Law Article VI, entitled "Internal Control Responsibilities of the State Legislature", reads as follows with respect to "Independent audits" – the subject of its §92:

"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 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.

2. The temporary president of the senate and the speaker of the assembly shall request proposals from independent certified public accountants for audits of the internal controls of their respective house. The requests for proposal shall include a reference to the requirements for audits conducted pursuant to subdivision one of this section. The temporary president and the speaker shall select such independent auditors 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 Senate Rule VII ("Freedom of Information"), Assembly Rule VIII ("Public Access to Information"), and Public Officers Law Article VI ("Freedom of Information Law" [F.O.I.L]), this is to request a copy of all publicly-available records pertaining to the "competitive procedure" utilized to select the independent certified public accounting firm for this year's "independent audit" of the "internal controls" of the Senate and Assembly, culminating in the selection of EFPR Group, LLP. This includes:

- (1) the written "requests for proposals" of Temporary Senate President John Flanagan and Assembly Speaker Carl Heastie;
- (2) the winning proposal of EFPR Group, LLP; and
- (3) the proposals submitted by other certified public accounting firms – or records reflecting the number and names of such firms.

Thank you.

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

cc: Douglas Zimmerman, Chief Operating Officer/EFPR Group, LLP