

CENTER *for* **J**UDICIAL **A**CCOUNTABILITY, INC.

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November 23, 2016

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: Compliance with Legislative Law §91 "Internal audit responsibilities"

Legislative Law §91, entitled "Internal audit responsibilities", reads as follows:

"1. The temporary president of the senate and the speaker of the assembly or their designees shall determine, and periodically review such determination of, whether an internal audit function within their respective house is required. Establishment of such function shall be based upon an evaluation of costs and benefits of implementation and other factors that are determined to be relevant. In the event it is determined that an internal audit function is required for one or both houses, the temporary president of the senate or the speaker of the assembly shall establish an internal audit function within the respective house which operates in accordance with generally accepted standards for internal auditing. Any such internal audit function shall be directed and shall report in a manner prescribed by the respective house. The internal audit function shall evaluate the respective house's internal controls, identify internal control weaknesses that have not been corrected and make recommendations to correct these weaknesses.

2. In the event the temporary president of the senate or the speaker of the assembly does not establish an internal audit function pursuant to subdivision one of this section he or she shall nevertheless establish and maintain the program of internal control review required by section ninety of this article."

Pursuant to Senate Rule XV (“Freedom of Information”) and Assembly VIII (“Public Access to Information”), this is to request records establishing compliance therewith, *to wit*, records establishing:

- (1) when, if ever, the Temporary Senate President and Assembly Speaker determined that an “internal audit function” was not required in their respective houses and when, if ever, they “periodically review[ed] such determination”;
- (2) when, if ever, the Temporary Senate President and Assembly Speaker determined that an “internal audit function” was required in their respective houses;
- (3) the manner in which any “internal audit function” was conducted; its report evaluating the internal controls, identifying uncorrected internal control weaknesses, and its recommendations for correction of those weaknesses.

As such records are germane to the independent audit that EFPR Group, LLP is currently undertaking pursuant to Legislative Law §92, I am sending this records request to its Chief Operating Officer, Douglas Zimmerman, so that EFPR can expeditiously obtain such records for evaluation, if it has not already done so.

Thank you.

A handwritten signature in black ink, appearing to read "Douglas Zimmerman", with a long horizontal flourish extending to the right.

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