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## **QUESTIONS FOR TEMPORARY SENATE PRESIDENT ANDREA STEWART-COUSINS & ASSEMBLY SPEAKER CARL HEASTIE**

### **Concerning the Legislature's Proposed Budget for Fiscal Year 2020-21 & the Governor's Legislative/Judiciary Budget Bill #S.7501/A.9501**

*As in past years, there is NO legislative budget hearing at which the Temporary Senate President and Assembly Speaker – or anyone on their behalf – are testifying in support of the Legislature's proposed budget. The Legislature's proposed budget is NOT posted on the websites of either the Senate or Assembly. There is NO analysis of it in any of the Legislature's four "color book" fiscal committee/staff analyses of the Governor's Executive Budget. Indeed, it is not even mentioned except by two uncritical sentences in the "Green Book".*

*As in past years, Governor Cuomo has presented NO recommendations to the Legislature about its proposed budget. In his January 21, 2020 public address on the Executive Budget, he made NO statement about it. Instead, he flashed a slide entitled "Partners in Government", purporting that the Legislature's request was a 2% increase over FY2019-20, using figures that do NOT correspond to those of the Legislature's proposed budget, whose pretense of a 2% increase is based on concealing larcenous appropriations for increases in legislative salaries, inserted into the FY2019-20 Legislative/Judiciary budget bill as part of "three-men-in-a-room" behind-closed-doors budget deal-making.*

*As for Governor Cuomo's FY2020-21 Legislative/Judiciary Budget Bill #S.7501/A.9501, released on January 21, 2020 with his other budget bills, it contains NO cumulative dollar total for the Legislature's budget – and adds, at the back, in an out-of-sequence section, not properly titled, 32 pages of reappropriations for the Legislature that were NOT part of its budget request.*

*To assist legislators and the Legislature's "appropriate committees" in discharging their constitutional duty to scrutinize the Legislature's own budget and furnish New York taxpayers with accurate dollar and percentage figures, below are questions to assist them in interrogating Temporary Senate President Stewart-Cousins and Assembly Speaker Heastie about the Legislature's uncertified December 1, 2019 proposed budget and the legislative portions of Budget Bill #S.7501/A.9501, in the event they do not themselves independently come forward – as herein demanded.<sup>1</sup>*

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<sup>1</sup> The Legislature's proposed budget, the Governor's Legislative/Judiciary Budget Bill #S.7501/A.9501, and all referred-to documents are posted on CJA's webpage for these Questions for

**Questions for Temporary Senate President Stewart-Cousins & Assembly Speaker Heastie**

(1) Article VII, §1 of the New York State Constitution requires that “itemized estimates of the financial needs of the legislature, certified by the presiding officer of each house” be transmitted to the Governor before December 1<sup>st</sup> of each year, is that correct?

(2) By a one-sentence coverletter to Governor Cuomo, dated December 1, 2019, on a letterhead of the “New York State Legislature” and bearing your printed names, titles, and signatures, you stated:

“Attached hereto is a copy of the Legislature’s Budget for the 2019-2020 fiscal year pursuant to Article VII, Section 1 of the New York State Constitution.”

In so doing:

(a) you erroneously identified “the 2019-2020 fiscal year”, rather than “the 2020-2021 fiscal year”, right?

(b) you did not purport that the attached budget, whose 17 pages were each marked “FY 2020-21”, represented “itemized estimates of the financial needs of the legislature”, right?

(c) you did not purport to have certified the attached budget, right?

(3) Your attached 17-page budget neither included a certification, nor referred to “itemized estimates” of the Legislature’s “financial needs”, nor to Article VII, §1, right?

(4) Would you agree that you did not furnish Governor Cuomo with “itemized estimates of the financial needs of the legislature, certified by the presiding officer of each house” – and that you did not purport to be doing so?

(5) Doesn’t the failure of your December 1, 2019 coverletter to even claim to be furnishing the Governor with “itemized estimates of the financial needs of the legislature” reflect your knowledge that your transmitted budget was not “itemized estimates of the financial needs of the legislature”. Isn’t that why you did not certify it?

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Temporary Senate President Stewart-Cousins and Assembly Speaker Heastie, accessible from CJA’s homepage, [www.judgewatch.org](http://www.judgewatch.org), via the prominent center link “LEGISLATIVE SESSIONS: Comparing NY’s Legislature BEFORE & AFTER its Fraudulent Pay Raise”. Here’s the direct link to the webpage: <http://www.judgewatch.org/web-pages/searching-nys/2020-legislative/2020-questions-stewart-cousins-heastie.htm> – part of a series of webpages for the “2020 LEGISLATIVE SESSION”.

- (6) Your 17-page budget consisted of a four-and-one-quarter page budget narrative, with a fifth page of “Budget Highlights – Joint Entities”, plus a sixth page chart entitled “All Funds Requirements for the Legislature”, followed by an eleven-page “Schedule of Appropriations”, is that correct?
- (7) Do you agree that there is no analysis of the Legislature’s proposed budget or of the Governor’s Legislative/Judiciary Budget Bill #S.7501/A.9501 in the Legislature’s four “color book” analyses of the Executive Budget – and that only the “Green Book” even mentions them, and this by two sentences stating:
- “\$245.2 million for the Legislature, \$4.8 million more than last year. This represents a 2% increase in spending, resulting from an increase of personal service costs.” (at p. 156).
- (8) Would you agree that the figures in the “Green Book” are simply a rounding of the “Legislative Budget Highlights” (at p. 1) whose first sentence reads:
- “The recommended General Fund appropriation of \$245,241,806 for FY 2020-21 for the Legislature represents an increase of 2% or \$4,808,663 from the amount appropriated in FY 2019-20.”
- (9) Not identified by the “Legislative Budget Highlights” is the FY2019-20 General Fund appropriation from which the 2% increase is calculated, correct?
- (10) The table of “All Funds Requirements for the Legislature” (at p. 6) identifies the figure as \$240,433,143, correct?
- (a) Isn’t this an increase of \$6,988,039 over what the Legislature’s FY2019-20 proposed budget had requested – which was \$233,445,104?<sup>2</sup>
- (b) Wasn’t this \$6,988,039 inserted into FY2019-20 Legislative/Judiciary Budget Bill #S.1501/A.2001 as part of your behind-closed doors “three-men-in-a-room” budget deal-making with the Governor?
- (c) Didn’t this \$6,988,039 increase for the Legislature go to increasing Senate appropriations from \$98,485,059 to \$100,551,944 and increasing Assembly appropriations from \$109,622,148 to \$114,543,302?
- (d) Weren’t these increased Senate and Assembly appropriations wholly

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<sup>2</sup> See “Legislative Budget Highlights” (at p. 1) and table of “All Funds Requirements for the Legislature” (at p. 6) in the Legislature’s FY2019-20 proposed budget.

attributable to a single change in Senate appropriations and a single change in Assembly appropriations, these being:

- “For payment of salaries to Members, 63, pursuant to section 5 of the legislative law”, which was increased from \$5,008,500 to \$7,075,385 – in other words, \$2,066,875; and
  - “Members, 150, payment of salaries pursuant to section 5 of the legislative law”, which was increased from \$11,925,000 to \$16,846,154, in other words, \$4,921,154.
- (e) Weren’t the references to Legislative Law §5 – retained by your “three-men-in-a-room”, behind-closed-doors “amended” Legislative/Judiciary Budget Bill #S.1501-A/A.2001-A – erroneous? Hadn’t Legislative Law §5 been superseded by Part HHH of Chapter 59 of the Laws of 2018<sup>3</sup> and the December 10, 2018 report of the Committee on Legislative and Executive Compensation resulting therefrom, raising legislative salary from \$79,500 to \$110,000?
- (f) Wasn’t the “amended” appropriation of \$7,075,385 for Senator salaries a larceny of \$145,385 because the maximum appropriation for the salaries of the 63 Senators is 63 x \$110,000, which is \$6,930,000?;
- (g) Wasn’t the “amended” appropriation of \$16,846,154 for Assembly Member salaries a larceny of \$346,154 because the maximum appropriation for the salaries of the 150 Assembly Members is 150 x \$110,000, which is \$16,500,000?
- (11) At the same time as you were “amending” FY2019-20 Legislative/Judiciary Budget Bill #S.1501/A.2001 to increase appropriations for legislator salaries resulting from the December 10, 2018 report of the Committee on Legislative and Executive Compensation, why weren’t you “amending” the immediately following Senate and Assembly appropriations which read, respectively:
- “For payment of allowances to members designated by the temporary

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<sup>3</sup> §4(2) of Part HHH of Chapter 59 of the Laws of 2018 reads:

“Each recommendation made to implement a determination pursuant to section two of this act shall have the force of law, and shall supersede, where appropriate, inconsistent provisions of section 169 of the executive law, and sections 5 and 5-a of the legislative law, unless modified or abrogated by statute prior to January first of the year as to which such determination applies to legislative and executive compensation.”

president, pursuant to the schedule of such allowances set forth in section 5-a of the legislative law....\$1,289,500”;

- “For payment of allowances to members designated by the speaker pursuant to the provisions of section 5-a of the legislative law....\$1,592,500”.

(12) Didn't the Committee on Legislative and Executive Compensation's December 10, 2018 report eliminate all but 15 of the 160 legislative allowances provided for by Legislative Law §5-a?

(a) Weren't the six preserved Senate allowances: (i) for Temporary Senate President/Majority Leader (\$41,500); (ii) for Deputy Majority Leader (\$34,000); (iii) for Minority Leader (\$34,500); (iv) for Deputy Minority Leader (\$20,500); (v) for Finance Committee Chair (\$34,000); and (vi) for Finance Committee Ranking Member (\$20,500) – and isn't their total \$185,000?

(b) Weren't the nine preserved Assembly allowances: (i) for Assembly Speaker (\$41,500); (ii) for Assembly Majority Leader (\$34,500); (iii) for Speaker *Pro Tempore* (\$25,000); (iv) for Minority Leader (\$34,500); (v) for Minority Leader *Pro Tempore* (\$20,500); (vi) for Ways & Means Committee Chair (\$34,000); (vii) for Ways & Means Committee Ranking Member (\$20,500); (viii) for Codes Committee Chair (\$18,000); (ix) for Codes Committee Ranking Member (\$11,000) – and isn't their total \$239,500?

(c) Didn't your unchanged requested appropriation of \$1,289,500 for Senate allowances represent a larceny of \$1,104,500 for Senate allowances that had been eliminated?

(d) Didn't your unchanged requested \$1,592,500 appropriation for Assembly allowances represent a larceny of \$1,353,000 for Assembly allowances that had been eliminated?

(13) Your “amended” FY2019-20 Legislative/Judiciary Budget Bill #S.1501-A/A.2001-A did not signify, on its face, by strike-outs, underscoring, brackets, or italics, what changes had been made to it, correct? It was also not accompanied by any memo indicating the changes, correct?

(14) Neither before or after the Senate and Assembly voted on “amended” FY2019-20 Legislative/Judiciary Budget Bill #S.1501-A/A/2001-A was there any legislative report pursuant to Legislative Law §54, identifying the changes that had been made to the legislative portions of the bill, correct? Likewise, isn't it also correct that there was no legislative report pursuant to State Finance Law §22-b identifying the changes?

- (15) In your proposed FY2020-21 Legislative budget (“Schedule of Appropriations”, pp. 7, 9), you continue to refer to Legislative Law §5 for legislator salaries and Legislative Law §5-a for legislator allowances – notwithstanding superseded by Part HHH of Chapter 59 of the Laws of 2018 and the December 10, 2018 report of the Committee on Legislative and Executive Compensation, correct?
- (16) Is the reason why you are not identifying Part HHH of Chapter 59 of the Laws of 2018 and the December 10, 2018 report because you know the statute to be unconstitutional and the report statutorily-violative, fraudulent, and unconstitutional? Wasn’t the proof of this formally demonstrated to you by CJA’s July 15, 2019 analysis of the report with which you were each furnished? You have not denied or disputed its accuracy, have you? Where are your findings of fact and conclusions of law with respect thereto? And did you distribute the July 15, 2019 analysis to the 111 other legislators so that they could evaluate their duty – and criminal liability under the penal laws – as CJA expressly requested in transmitting it to you.
- (17) Your requested appropriation for salaries for Senators is \$7,196,538. This is \$121,153 more than the \$7,075,385 you obtained by the enacted FY2019-20 Legislative/Judiciary Budget Bill #S.1501-A/A.2001-A, correct? What is the basis for your requested increase when the maximum appropriation for the salaries of 63 Senators is 63 x \$110,000, which is \$6,930,000. Isn’t your request a \$225,538 larceny?
- (18) And why do you continue to request appropriations for Senate and Assembly allowances of \$1,289,500 and \$1,592,500, respectively, when the six Senate allowances and nine Assembly allowances still extent require no more than \$185,000 and \$239,500, respectively. Isn’t your Senate request a \$1,104,500 larceny? And isn’t your Assembly request a \$1,353,000 larceny?
- (19) Unlike the Judiciary’s proposed budget, your proposed Legislative budget contains no “general state charges” for the Legislature, *to wit*, the “fringe benefits” that are pension contributions, social security, health, dental, vision and life insurance, etc. for legislators and legislative branch employees, is that correct?
- (20) Where are the Legislature’s “general state charges”? How much are they and did you certify them to be “itemized estimates” of the Legislature’s “financial needs” with respect to its “general state charges”, just as the Judiciary certified its “general state charges”?
- (21) Do you agree that Article VII, §1 of the New York State Constitution does not vest you with the power to determine the “itemized estimates of the financial needs of the legislature”, but only to certify same?
- (22) Do you agree that the logical reason why Article VII, §1 requires that the Judiciary’s “certified” “itemized estimates” of its “financial needs” be transmitted to “the appropriate

committees of the legislature” – in addition to the Governor – but does not require that the Legislature’s “certified” “itemized estimates” of its “financial needs” be transmitted to “the appropriate committees of the legislature” is because “the appropriate committees of the legislature” are presumed to have formulated the “itemized estimates” that the “presiding officer of each house” have “certified”?

- (23) Do you agree that the Senate Committee on Investigations and Government Operations and Assembly Committee on Governmental Operations would be “the appropriate committees of the legislature” to formulate the Legislature’s budget?
- (24) Describe the “process”, if any, by which the Legislature’s budget for FY2020-21 was compiled.
- (25) Wouldn’t the process of compiling “itemized estimates of the legislature’s financial needs” require soliciting the Legislature’s 213 members and the 38 Senate standing committees and 37 Assembly standing committees as to their “financial needs”?
- (26) Were legislators and the standing committees solicited as to their “itemized estimates” of their “financial needs” for the FY2020-21 Legislative budget?
- (27) Would you agree that more than half of the eleven-page “Schedule of Appropriations” (pp. 11-17) is devoted to less than 10% of the budget?
- (28) Would you agree that the five pages devoted to “Senate and Assembly Joint Entities” (pp. 11-15):
  - (a) omit most of the joint entities that the Legislature is required to establish and fund pursuant to Legislative Law, Article 5-A (§§82, 83) – and, among these, the Legislative Commission on Government Administration and the Legislative Commission on State-Local Relations;
  - (b) omit the Administrative Regulations Review Commission, required to be established and funded pursuant to Legislative Law, Article 5-B (§§86-88).
- (29) Would you agree that most of the 90% balance of the “Schedule of Appropriations” for FY2020-21 (pp. 7-10) relates to member offices, legislative standing committees, and central staff?
- (30) Would you agree that this 90% of the budget relating to member offices, legislative standing committees, and central staff (pp. 7-10) lacks itemization sufficient for intelligent and meaningful review?
  - (a) why are appropriations for member offices combined with appropriations for legislative committees (pp. 7, 9)? Doesn’t this make it impossible to know total

appropriations for member offices and total appropriations for legislative standing committees, let alone to evaluate appropriation levels of individual member offices and individual legislative standing committees?;

- (b) why is the Assembly Ways and Means Committee the only legislative standing committee whose funding is identified (p. 10)? What about the funding of the Senate Finance Committee? How about the funding of the other 36 Assembly standing committees and the other 37 Senate standing committees?;
  - (c) what is the funding for the 213 legislators' offices, cumulatively and individually?;
  - (d) what is the funding for the 75 standing committees, cumulatively and individually?;
  - (e) What do "senate operations" and "[assembly] administrative and program support operations" (pp. 8, 9) consist of?
- (31) The budget that your December 1, 2019 coverletter transmitted to Governor Cuomo contained no legislative reappropriations, correct?
- (32) Do you accept the definition of "reappropriation" that appears in the "Citizen's Guide" on the Division of the Budget's website? – *to wit*,

"A reappropriation is a legislative enactment that continues all or part of the undisbursed balance of an appropriation that would otherwise lapse (see lapsed appropriation). Reappropriations are commonly used in the case of federally funded programs and capital projects, where the funding amount is intended to support activities that may span several fiscal years.

For example, funds for capital projects are customarily recommended and appropriated in amounts sufficient to cover the total estimated cost of each phase of a specific project (such as land acquisition, design, construction and equipping). As contracts within each phase are established, portions of the capital construction appropriation are allocated. However, disbursements are made only to meet the actual costs incurred as each phase of the project progresses. In ensuing years, the balances not disbursed are reappropriated to cover the costs of subsequent construction phases in the project."  
<https://www.budget.ny.gov/citizen/financial/glossary-all.html#r>.

- (33) Do you agree that when Governor Cuomo combined the Legislature's budget with the Judiciary's budget in his Budget Bill #S.7501/A.9501, he was able to conceal 32 pages of legislative reappropriations (pp. 27-58) that were not part of your December 1, 2019 transmittal to him?

- (34) Do you agree that these 32 pages of legislative reappropriations are – as reflected by the end-page Table of Contents for Legislative/Judiciary Budget Bill #S.7501/A.9501 (p. 59) – in an out-of-sequence section at the back of the bill? And shouldn't the first page of these 32 pages (p. 27) be prominently marked “Reappropriations”, just as the first page of the Judiciary’s “Reappropriations” is (p. 23)?
- (35) Can you explain where the 32 pages of legislative reappropriations (pp. 27-58) came from?
- (a) When and in what fashion were they transmitted to Governor Cuomo?;
- (b) Did you certify the dollar amounts of these legislative reappropriations and, additionally, that they were suitable for designation as reappropriations?;
- (a) Are they, in fact, suitable for reappropriation? – as, for example,
- (i) with respect to “Personal Service” for the Senate (at pp. 27-29):
- a. from chapter 51, section 1, of the laws of 2019, why is: (a) \$2,087,610 reappropriated for “payment of salaries to Members, 63, pursuant to section 5 of the legislative law”? (b) \$1,176,250 reappropriated for “payment of allowances to members designated by the temporary president, pursuant to the schedule of such allowances set forth in section 5-a of the legislative law?”
- b. from chapter 51, section 1, of the laws of 2018, why is: (a) \$264,643 reappropriated for “payment of salaries to Members, 63, pursuant to section 5 of the legislative law”? (b) \$541,377 reappropriated for “payment of allowances to members designated by the temporary president, pursuant to the schedule of such allowances set forth in section 5-a of the legislative law?”
- c. from chapter 51, section 1, of the laws of 2017, why is: (a) \$297,125 reappropriated for “payment of allowances to members designated by the temporary president, pursuant to the schedule of such allowances set forth in section 5-a of the legislative law?”
- d. from chapter 51, section 1, of the laws of 2016, why is: (a) \$285,250 reappropriated for “payment of allowances to members designated by the temporary president, pursuant to the schedule of such allowances set forth in section 5-a of the legislative law?”
- e. from chapter 51, section 1, of the laws of 2015, why is: (a) \$284,625 reappropriated for “payment of allowances to members designated by the temporary president, pursuant to the schedule of such allowances

set forth in section 5-a of the legislative law?”

- f. from chapter 51, section 1, of the laws of 2014, why is: (a) \$310,625 reappropriated for “payment of allowances to members designated by the temporary president, pursuant to the schedule of such allowances set forth in section 5-a of the legislative law?”
- g. from chapter 51, section 1, of the laws of 2013, why is: (a) \$290,125 reappropriated for “payment of allowances to members designated by the temporary president, pursuant to the schedule of such allowances set forth in section 5-a of the legislative law?”
- h. from chapter 51, section 1, of the laws of 2012, why is: (a) \$907,875 reappropriated for “payment of allowances to members designated by the temporary president, pursuant to the schedule of such allowances set forth in section 5-a of the legislative law?”
- (ii) with respect to “Personal Service” for the Assembly (at pp. 30-31):
  - a. from chapter 51, section 1, of the laws of 2019, why is: (a) \$4,788,459 reappropriated for “Members, 150, payment of salaries pursuant to section 5 of the legislative law”? (b) \$1,422,086 reappropriated for “payment of allowances to members designated by the speaker pursuant to the provisions of section 5-a of the legislative law?”
  - b. from chapter 51, section 1, of the laws of 2018, why is: (a) \$1,562,481 reappropriated for “Members, 150, payment of salaries pursuant to section 5 of the legislative law”? (b) \$434,004 reappropriated for “payment of allowances to members designated by the speaker pursuant to the provisions of section 5-a of the legislative law?”
  - c. from chapter 51, section 1, of the laws of 2017, why is \$124,511 reappropriated for “payment of allowances to members designated by the speaker pursuant to the provisions of section 5-a of the legislative law?”
  - d. from chapter 51, section 1, of the laws of 2016, why is \$105,226 reappropriated for “payment of allowances to members designated by the speaker pursuant to the provisions of section 5-a of the legislative law?”

- e. from chapter 51, section 1, of the laws of 2015, why is \$106,267 reappropriated for “payment of allowances to members designated by the speaker pursuant to the provisions of section 5-a of the legislative law?”
- f. from chapter 51, section 1, of the laws of 2014, why is \$125,777 reappropriated for “payment of allowances to members designated by the speaker pursuant to the provisions of section 5-a of the legislative law?”
- g. from chapter 51, section 1, of the laws of 2013, why is \$114,994 reappropriated for “payment of allowances to members designated by the speaker pursuant to the provisions of section 5-a of the legislative law?”
- h. from chapter 51, section 1, of the laws of 2012, why is \$228,569 reappropriated for “payment of allowances to members designated by the speaker pursuant to the provisions of section 5-a of the legislative law?”
- i. from chapter 51, section 1, of the laws of 1992, why is \$5,528 reappropriated for “Members, 150, payment of salaries pursuant to section 5 of the legislative law”?

- (36) What is the cumulative total of these 32 pages of legislative reappropriations?
- (37) Do you expect that these legislative reappropriations will be changed? What will be the basis? By what process – and will all the changes to the reappropriations be identified? Will the changes be certified? By whom?
- (38) Governor Cuomo’s Legislative/Judiciary Budget Bill #S.7501/A.9501 contains no cumulative tally for its monetary allocations for the Legislature, is that correct? What is the dollar amount? Is it the addition of appropriations in its §1 (pp. 1-9) and reappropriations in its §4 (pp. 27-58)?
- (39) As Governor Cuomo’s Legislative/Judiciary Budget Bill #S.7501/A.9501 identifies no appropriations of “General State Charges” for the Legislature – in contrast to the appropriations it identifies for the Judiciary’s “General State Charges” (pp. 21-22) – where can they be found, what is their total, and what is their dollar and percentage increase over FY2019-20?
- (40) At the Governor’s January 21, 2020 address on the Executive Budget, he did not mention the Legislature’s budget, correct? Instead, he flashed a slide entitled “Partners in Government”, with a chart purporting that the Legislature’s budget for “FY2021” is a 2% “Change” over

“FY2020”, based on dollar figures of “\$242M” and “\$247M”. Do you know where he got these budget numbers?

- (41) Do you agree that they are inconsistent with the Legislature’s own budget numbers:<sup>4</sup> \$240,433,143 for FY2019-20, which, even if rounded up, is \$241M, not \$242, and \$245,241,806 for FY2020-21, which, even if rounded up, would be \$246M, not \$247M.
- (42) Can you explain why your budget narrative, transmitted by your December 1, 2019 coverletter, identically to your budget narrative, transmitted by your December 1, 2018 and December 1, 2017 letters, significantly changes the text under the heading “FISCAL COMMITTEES” (at p. 3) that in previous years had read:

“...the Chairmen and ranking Minority Members of the Senate Finance Committee and the Assembly Ways and Means Committee function as an Audit Committee, with the responsibility to select an independent certified accountant to conduct an audit of the state’s annual financial statements, receive the results of such independent audit, and submit the resulting audit certification to the State Comptroller for the State’s Comprehensive Annual Financial Report.”

to the following:

“...the Chairmen and ranking Minority Members of the Senate Finance Committee and the Assembly Ways and Means Committee function as an Audit Committee, in order receive (sic) the results of each independent audit of the state’s annual financial statement required pursuant to section eight of the State Finance Law.”

In other words, why does it remove the language that had identified the responsibility of the chairs and ranking members of the Senate and Assembly fiscal committees to:

- (a) “select an independent certified accountant to conduct an audit of the state’s annual financial statements”; and
- (b) “submit the resulting audit certification to the State Comptroller for the State’s Comprehensive Annual Financial Report.”

- (43) And speaking of audits, why does your budget narrative omit any mention of Legislative Law §92 entitled “Independent audits”, which requires that “at least once every three years” you select “independent certified public accountants” to examine whether your “respective house’s internal controls and established and functioning”.

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<sup>4</sup> Legislature’s FY2020-21 proposed budget (at p. 6: table of “All Funds Requirements for the Legislature”).

- (44) Do you believe that the legislative audits conducted for the Senate and Assembly in 2007, 2010, 2013, and 2016 by Toski & Co., CPAs, P.C., since renamed EFPR Group, CPAs, PLLC, are legitimate? And what about in 2019? The EFPR Group conducted the Assembly's 2019 "independent audit", correct? Did it also do so for the Senate?
- (45) Pursuant to Legislative Law §92, "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". Has the Senate made them available to the public? And why are they not posted on the Senate and Assembly websites?
- (46) Do all the Toski/EFPR independent control audits for the Senate and Assembly consist of an essentially one-page report, not signed by any person, that expressly rests on "management's assertions" in a letter dated the same date as the report and stating:
- (i) that it does "not constitute an audit of any financial statement prepared by the New York State [Assembly] [Senate], nor...constitute an economy and efficiency or program audit described by Government Auditing Standards";
  - (ii) that it cannot necessarily detect "misstatements due to errors or fraud".
- (47) Do the Toski/EFPR independent audits for the Senate also feature the "Budget" as the first page of its "Appendix A". And does this "Budget" page identify, as the Senate's two "Significant Objectives",

"Budgets and amendments are prepared and approved in accordance with legal requirements.

Budgetary compliance is monitored and noncompliance prevented or detected and properly corrected."

And are the "Relevant Controls", on that "Budget" page:

"Senate appropriations are authorized by the Governor

...Re-appropriations are monitored against the budget of the prior period"?