

Center for Judicial Accountability, Inc. (CJA)

From: Senate Foil <foil@nysenate.gov>
Sent: Thursday, October 3, 2019 3:30 PM
To: Center for Judicial Accountability, Inc.(CJA)
Subject: Re: FOIL/Records Request: The Legislature's Compliance with Legislative Law §91 --
"Internal audit responsibilities"
Attachments: Rules and Regulations relating to Public Inspection and Copying of Legislative Records -
January 2019_blue.pdf; ~1801511.pdf

October 3, 2019

Ms. Elena Ruth Sassower, Director
Center for Judicial Accountability, Inc.
Post Office Box 8101
White Plains, NY 10602
elena@judgewatch.org

Dear Ms. Sassower:

This is to acknowledge receipt of your email dated September 27, 2019 pursuant to the Freedom of Information Law.

You are requesting 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..."

Attached please find a pdf of the certified letter of completion of the audit by the Certified Public Accountants Toski & Co., P.C. dated December 23, 2016. In terms of results of the audit, the letter puts forth and indicates the New York State Senate's internal controls maintained during the period of July 1, 2016 through September 30, 2016 are adequate. In all material respects, the audit meets the criteria established by the "New York State Governmental Accountability, Audit and Internal Control Act."

Please be advised that any additional records requested, if the records even exist, are not subject to disclosure pursuant to Senate Rules.

I have attached a copy of the Senate's Rules and Regulations Relating to the Public Inspection and Copying of Legislative Records for your information.

Sincerely,

Alejandra N. Paulino, Esq.
Secretary of the Senate

From: "Center for Judicial Accountability, Inc.\(CJA)" <elena@judgewatch.org>
To: "'Senate Foil'" <foil@nysenate.gov>, "'Robin Marilla'" <marillar@nyassembly.gov>
Date: 09/27/2019 12:06 PM
Subject: FOIL/Records Request: The Legislature's Compliance with Legislative Law §91 -- "Internal audit responsibilities"

TO: Secretary of the Senate Alejandra Paulino, Esq.
Assembly Records Access Officer Robin Marilla

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 XIV ("Freedom of Information"), Assembly VIII ("Public Access to Records"), and Public