

**From:** FOIL <FOIL@nycourts.gov>  
**Sent:** Monday, May 8, 2023 3:40 PM  
**To:** elena@judgewidth.org

**Subject:** RE: AGAIN, STATUS? -- CJA's Feb. 22, 2022 e-mail pertaining to Nov. 8, 2021 FOIL/Records Request: The OCA's "independent control audits" for 2005, 2008, 2011, 2014, 2017, & 2020, etc.

**Attachments:** [IC 2005 letter.pdf](#); [IC 2005 report.pdf](#); [IC 2008 report.pdf](#); [NY UCS Final Audit Report 3.31.20.pdf](#); [NYS UCS FINAL Internal Control Findings Memo FY 3-31-17.pdf](#); [NYS UCS Internal Control FINAL Report 3-31-17-.pdf](#); [NYS UCS Internal Control Memo 3-31-14 - Final.pdf](#); [NYS UCS Internal Control Report 3-31-14 - Final.pdf](#); [NYS Unified Court System 2011 Internal Control Memo.pdf](#); [NYS Unified Court System 2011 Internal Control Report.pdf](#); [2014.pdf](#); [2020.pdf](#)

This e-mail responds to your correspondence dated 11/8/21 which pursuant to FOIL, requested:

- (1) the OCA's independent control audits for 2005, 2008, 2011, 2014 and 2017, reflected by the above May 6, 2019 letter from EFPR Group, CPAs, PLLC, and requested by my below January 24, 2020 e-mail – plus “any related management letters”;
- (2) the OCA's independent control audit for 2020 – plus “any related management letters”.
- (3) publicly-available records pertaining to the “competitive procedure” utilized by the chief judge to select the independent certified public accountants for the 2014 and 2020 independent control audits, including:
  - (a) The chief judge's written request(s) to independent certified public accountants for proposals for each audit;
  - (b) The winning proposal, selected for each audit; and
  - (c) The proposals not selected for each audit – or records reflecting the number and names of the certified public accountants who submitted proposals for each audit.

Attached please find records response to requests 1 and 2, which are of the Independent Accountant Reports and “management letters” for the following six periods ending:

- March 31, 2020
- March 31, 2017
- March 31, 2014
- March 31, 2011
- March 31, 2008
- March 31, 2005

In response to request three, attached please find two responsive documents, one entitled "2014" and the second "2020."

No records responsive to your request are withheld or redacted pursuant to any provision of FOIL, and your request is now considered closed.

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**From:** FOIL  
**Sent:** Monday, April 10, 2023 3:50 PM  
**To:** 'elena@judgewatch.org' <[elena@judgewatch.org](mailto:elena@judgewatch.org)>

**Subject: RE: AGAIN, STATUS? -- CJA's Feb. 22, 2022 e-mail pertaining to Nov. 8, 2021 FOIL/Records Request: The OCA's "independent control audits" for 2005, 2008, 2011, 2014, 2017, & 2020, etc.**

Please be advised that we require additional time to complete our response to your FOIL request dated 11/8/21. We will provide you with a status update on or before May 8, 2023, if we have not completed our response by then.

Thank you for your courtesy in this matter.

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**From:** FOIL  
**Sent:** Monday, March 13, 2023 3:44 PM  
**To:** 'Center for Judicial Accountability, Inc. (CJA)' <[elena@judgewatch.org](mailto:elena@judgewatch.org)>

**Subject: RE: AGAIN, STATUS? -- CJA's Feb. 22, 2022 e-mail pertaining to Nov. 8, 2021 FOIL/Records Request: The OCA's "independent control audits" for 2005, 2008, 2011, 2014, 2017, & 2020, etc.**

The Office of Court Administration acknowledges receipt of your FOIL request dated 11/8/21, seeking:

- (1) the OCA's independent control audits for 2005, 2008, 2011, 2014 and 2017, reflected by the above May 6, 2019 letter from EFPR Group, CPAs, PLLC, and requested by my below January 24, 2020 e-mail – plus "any related management letters";
- (2) the OCA's independent control audit for 2020 – plus "any related management letters".
- (3) publicly-available records pertaining to the "competitive procedure" utilized by the chief judge to select the independent certified public accountants for the 2014 and 2020 independent control audits, including:
  - (a) The chief judge's written request(s) to independent certified public accountants for proposals for each audit;
  - (b) The winning proposal, selected for each audit; and

- (c) The proposals not selected for each audit – or records reflecting the number and names of the certified public accountants who submitted proposals for each audit.

We have begun to process your request and we will provide you with a status update on or before April 10, 2023.

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

**Sent:** Monday, March 6, 2023 10:17 AM

**To:** FOIL <[FOIL@nycourts.gov](mailto:FOIL@nycourts.gov)>; IG <[ig@nycourts.gov](mailto:ig@nycourts.gov)>; Sherrill Spatz <[sspatz@nycourts.gov](mailto:sspatz@nycourts.gov)>

**Subject:** **AGAIN, STATUS? -- CJA's Feb. 22, 2022 e-mail pertaining to Nov. 8, 2021 FOIL/Records Request: The OCA's "independent control audits" for 2005, 2008, 2011, 2014, 2017, & 2020, etc.**

**TO: OCA FOIL-Records Access Officer/now Assistant Deputy Counsel Brielle Christian  
OCA Inspector General Sherrill Spatz, ESQ.**

I have no record of responses from either of you to my below February 22, 2022 e-mail advising that I had no record of responses to my November 8, 2021 e-mail, also below, both with the above two attachments. Please forward me such responses as were sent to me – and, if none, please respond NOW.

Thank you.

Elena Sassower, Director  
Center for Judicial Accountability, Inc. (CJA)  
[www.judgewatch.org](http://www.judgewatch.org)  
914-421-1200  
[elena@judgewatch.org](mailto:elena@judgewatch.org)

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

**Sent:** Tuesday, February 22, 2022 9:17 AM

**To:** [foil@nycourts.gov](mailto:foil@nycourts.gov)

**Cc:** [ig@nycourts.gov](mailto:ig@nycourts.gov)

**Subject:** **STATUS? -- Nov. 8, 2021 FOIL/Records Request: The OCA's "independent control audits" for 2005, 2008, 2011, 2014, 2017, & 2020, etc.**

**TO: OCA FOIL-Records Access Officer/Assistant Deputy Counsel Michael J. Siudzinski**

I have received no response to my below November 8, 2021 e-mail, with the above-two attachments, pertaining to the OCA's "independent control audits" – maintained by the OCA Inspector General -- to which the OCA Inspector General was cc'd.

Did you respond? What is the status of my request? Please advise, as I'd like to make an appointment to inspect the requested records at the OCA's Manhattan office, as soon as possible, if pdf records are not available for e-mailing to me.

By copy of this e-mail to the OCA Inspector General, I am requesting Inspector General Spatz' response, as well.

Thank you.

Elena Sassower, Director  
Center for Judicial Accountability, Inc.(CJA)  
[www.judgewatch.org](http://www.judgewatch.org)  
914-421-1200  
[elena@judgewatch.org](mailto:elena@judgewatch.org)

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**From:** Center for Judicial Accountability, Inc. (CJA) <[elena@judgewatch.org](mailto:elena@judgewatch.org)>  
**Sent:** Monday, November 8, 2021 4:21 PM  
**To:** [FOIL@nycourts.gov](mailto:FOIL@nycourts.gov)  
**Cc:** [ig@nycourts.gov](mailto:ig@nycourts.gov); [skerby@nycourts.gov](mailto:skerby@nycourts.gov)

**Subject: FOIL/Records Request: The OCA's "independent control audits" for 2005, 2008, 2011, 2014, 2017, & 2020, etc.**

**TO: OCA FOIL-Records Access Officer/Assistant Deputy Counsel Michael J. Siudzinski**

Beginning nearly five years ago, by a FOIL request dated November 28, 2016 that is enclosed with the above-attached October 7, 2019 FOIL request, I have sought the OCA's independent control audits pursuant to Judiciary Law §249-c.

The chain of e-mails reflecting the situation is below, as well as included with the October 7, 2019 FOIL request.

Today, in looking to find your name, I accessed [the OCA FOIL webpage](#) and there found the OCA's [September 2021 Freedom of Information Subject Matter List](#). It appears that the independent control audits are maintained by the OCA's Office of Inspector General, where they are listed (at p. 25) as "UCS Internal Control reports issued by external audit firms (tri-annual)". This is not surprising as the OCA has presumably purported that its Office of Inspector General is one of its "controls".

Pursuant to §124 of the Rules of the Chief Administrator and Public Officers Law Article VI [FOIL], this is to request:

- (1) the OCA's independent control audits for 2005, 2008, 2011, 2014 and 2017, reflected by the above May 6, 2019 letter from EFPR Group, CPAs, PLLC, and requested by my below January 24, 2020 e-mail – plus "any related management letters";

- (2) the OCA's independent control audit for 2020 – plus “any related management letters”.
- (3) publicly-available records pertaining to the “competitive procedure” utilized by the chief judge to select the independent certified public accountants for the 2014 and 2020 independent control audits, including:
  - (a) The chief judge's written request(s) to independent certified public accountants for proposals for each audit;
  - (b) The winning proposal, selected for each audit; and
  - (c) The proposals not selected for each audit – or records reflecting the number and names of the certified public accountants who submitted proposals for each audit.

If the above are not available as pdfs, please advise when I might examine the originals or exact copies thereof at the OCA office in Manhattan.

Pursuant to §124.6 of the Chief Administrator's Rules and Public Officers Law §89.3, your response is required “within five business days” of your receipt of this request.

Thank you.

Elena Sassower, Director  
Center for Judicial Accountability, Inc. (CJA)  
[www.judgewatch.org](http://www.judgewatch.org)  
914-421-1200  
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**From:** Center for Judicial Accountability, Inc. (CJA) <[elena@judgewatch.org](mailto:elena@judgewatch.org)>

**Sent:** Monday, February 1, 2021 4:21 PM

**To:** 'Foil@nycourts.gov' <[Foil@nycourts.gov](mailto:Foil@nycourts.gov)>; 'skerby@nycourts.gov' <[skerby@nycourts.gov](mailto:skerby@nycourts.gov)>

**Subject: AGAIN: January 24, 2020 FOIL/records request: The OCA's 2005, 2008, 2011, 2014, and 2017 "independent control audits" by Toski & Co, CPAs, PC, now known as EFPR Group, CPAs, PLLC**

**TO: OCA FOIL-Records Access Officer/Assistant Deputy Counsel Shawn Kerby**

I have received no response from you to my below January 24, 2020 FOIL/records request entitled “The OCA's 2005, 2008, 2011, 2014, and 2017 ‘independent control audits’ by Toski & Co, CPAs, PC, now known as EFPR Group, CPAs, PLLC”, attaching the above.

Did you respond? Please advise.

Thank you.

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

[www.judgewatch.org](http://www.judgewatch.org)

914-421-1200

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

**Sent:** Friday, January 24, 2020 11:33 AM

**To:** [skerby@nycourts.gov](mailto:skerby@nycourts.gov)

**Subject: FOIL/records request: The OCA's 2005, 2008, 2011, 2014, and 2017 "independent control audits" by Toski & Co, CPAs, PC, now known as EFPR Group, CPAs, PLLC**

**TO: Shawn Kerby/OCA Assistant Deputy Counsel-Records Access Officer**

I have received no response or acknowledgment to my below December 5, 2019 e-mail, alerting you that I had received no response or acknowledgment to my below November 29, 2019 e-mail. Did you send any?

As it appears you are having difficulty in furnishing me with the Judiciary's most recent "independent audits", requested by my attached October 7, 2019 FOIL/records request – as, likewise, the three prior "independent audits", requested by my November 28, 2016 FOIL/records request, enclosed therewith – attached is a May 6, 2019 letter from EFPR Group, CPAs, PLLC, signed by Douglas Zimmerman, CPA, reflecting that that firm (previously known as Toski & Co., CPAs, P.C.) conducted "independent control audits" for the Unified Court System in "2005, 2008, 2011, 2014 and 2017".

Pursuant to Public Officers Law Article VI (Freedom of Information Law [FOIL]) and §124 of the Rules of the Chief Administrator, this is to request pdfs of these five "independent control audits". Alternatively, please advise when I might examine the originals or exact copies thereof at the OCA office in Manhattan, together with the further records requested by my October 7, 2019 and November 28, 2016 FOIL/records requests.

Pursuant to §124.6 of the Chief Administrator's Rules and Public Officers Law §89.3, your response is required "within five business days" of your receipt of this request.

Thank you.

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

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

**Sent:** Thursday, December 5, 2019 9:15 AM

**To:** 'skerby@nycourts.gov' <[skerby@nycourts.gov](mailto:skerby@nycourts.gov)>

**Subject: AGAIN, STATUS -- Oct 7, 2019 FOIL/Records Request: The Judiciary's "Independent audits" pursuant to Judiciary Law §249-c**

Dear Ms. Kerby,

As I have received no acknowledgment or response to my below November 29, 2019 e-mail pertaining to CJA's above-attached October 7, 2019 FOIL/records request for the Judiciary's "independent audits" pursuant to Judiciary Law §249-c, I am re-sending it to you. Please advise.

Thank you.

Elena Sassower

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

**Sent:** Friday, November 29, 2019 4:19 PM

**To:** 'skerby@nycourts.gov' <[skerby@nycourts.gov](mailto:skerby@nycourts.gov)>

**Subject: STATUS -- Oct 7, 2019 FOIL/Records Request: The Judiciary's "Independent audits" pursuant to Judiciary Law §249-c**

Dear Ms. Kerby,

On October 7, 2019, you sent me the below e-mail advising that you "expect[ed] to respond within 20 business days" to CJA's attached October 7, 2019 FOIL/records request for "The Judiciary's 'Independent audits' pursuant to Judiciary Law §249-c". I have received nothing from you – or anyone else from the Office of Court Administration – since.

Please confirm that there has been no response – and advise when one will be forthcoming.

Thank you.

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

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**From:** Shawn Kerby <[skerby@nycourts.gov](mailto:skerby@nycourts.gov)>

**Sent:** Monday, October 7, 2019 9:48 AM

**To:** Center for Judicial Accountability, Inc. (CJA) <[elena@judgewatch.org](mailto:elena@judgewatch.org)>

**Subject: FW: FOIL/Records Request: The Judiciary's "Independent audits" pursuant to Judiciary Law §249-c**

Dear Ms. Sassower:

We will process the request and expect to respond within 20 business days.

Very truly yours,  
Shawn Kerby  
Assistant Deputy Counsel

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

**Sent:** Monday, October 7, 2019 9:15 AM

**To:** Shawn Kerby <[skerby@nycourts.gov](mailto:skerby@nycourts.gov)>

**Subject: FOIL/Records Request: The Judiciary's "Independent audits" pursuant to Judiciary Law §249-c**

Attached is the Center for Judicial Accountability's above-entitled FOIL/records request of today's date.

Thank you.

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