

CENTER for JUDICIAL ACCOUNTABILITY, INC.

Post Office Box 8101
White Plains, New York 10602

Tel. (914)421-1200

E-Mail: cja@judgewatch.org
Website: www.judgewatch.org

November 22, 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: The Legislature's compliance with Legislative Law §90: "Internal control responsibilities"

Legislative Law Article VI (§§89-92) is entitled "Internal Control Responsibilities of the State Legislature". Its §90, entitled "Internal control responsibilities", reads as follows:

- “1. The senate and the assembly shall each:
 - a. establish and maintain by rule guidelines for a system of internal control; and
 - b. establish and maintain a system of internal control and a program of internal control review for their respective house.

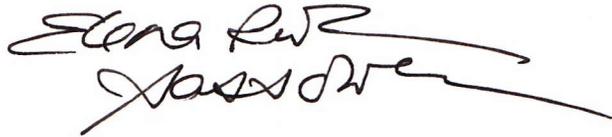
2. In order to identify all the components of the legislature and their responsibilities for the purposes of implementing the provisions of this article, the temporary president of the senate and the speaker of the assembly shall jointly issue, and at their discretion, periodically revise a schedule which lists all components of each of their respective houses of the legislature. The temporary president of the senate and the speaker of the assembly may identify in a schedule components for which joint internal controls and internal control reviews will be established and maintained.”

Presumably, the current “guidelines for a system of internal control” that Legislative Law §90(1)(a) required the Senate and Assembly to establish “by rule” are Senate Rule XIV and Assembly Rule VII, each entitled “Guidelines for a System of Internal Controls”. If not, pursuant to Senate Rule XV (“Freedom of Information”) and Assembly VIII (“Public Access to Information”), please furnish the promulgated guidelines as, likewise records establishing:

- (1) the current “system of internal control and...program of internal control review” that the Senate and Assembly established pursuant to Legislative Law §90(1)(b);
- (2) the current schedule listing “all components” of the Senate and Assembly” – including, if identified therein, the “components for which joint internal controls and internal control review” have been – or were to be – established pursuant to Legislative Law §90(2).

As all the foregoing is integral 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