

## INDEPENDENT ACCOUNTANTS' REPORT

The Honorable John J. Flanagan  
President Pro Tempore  
New York State Senate:

We have examined management's assertion included in its representation letter dated December 23, 2016 that the New York State Senate's internal controls maintained during the period July 1, 2016 through September 30, 2016, are sufficient to meet the criteria for maintaining internal control as established in the "New York State Governmental Accountability, Audit and Internal Control Act." The New York State Senate's management is responsible for maintaining internal controls. Our responsibility is to express an opinion on whether internal control is adequate to meet such criteria based on our examination. The significant objectives and relevant controls supporting management's assertion are in the accompanying Appendix A.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and Government Auditing Standards, issued by the Comptroller General of the United States and, accordingly, included obtaining an understanding of internal control over accounting and administrative operations, testing, and examining the design and operating effectiveness of the internal controls, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination did not constitute an audit of any financial statement prepared by the New York State Senate, nor did it constitute an economy and efficiency or program audit described by Government Auditing Standards.

Because of inherent limitations in any internal control, misstatements due to errors or fraud may occur and not be detected. Also, projections of any evaluation of the internal control over administrative operations to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

We understand that the New York State Senate considers the controls referred to in the first paragraph of this report adequate to meet the criteria for maintaining internal control as established by the "New York State Governmental Accountability, Audit and Internal Control Act." In our opinion, based on this understanding and on our examination, the New York State Senate's internal controls maintained during the period July 1, 2016 through September 30, 2016 are adequate, in all material respects, to meet the criteria established by the "New York State Governmental Accountability, Audit and Internal Control Act," based upon such criteria.

This report is intended for the information of the New York State Senate and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Toski & Co., CPAs, P.C.

Williamsville, New York  
December 23, 2016