



**Division of
the Budget**

ANDREW M. CUOMO
Governor

ROBERT F. MUJICA JR.
Director of the Budget

SANDRA L. BEATTIE
Deputy Director

Via Electronic Mail

February 7, 2018

Elena Sassower
elena@judgewatch.org

Dear Ms. Sassower:

This is to acknowledge receipt by the Division of the Budget (the "Division") of your Freedom of Information Law ("FOIL") request dated January 23, 2018, in which you seek records regarding changed audit language from the legislative budget narrative from FY18 to FY19. Specifically you are requesting "records reflecting (1) the reason for the change; (2) who selects 'the independent certified accountant to conduct an audit of the state's annual financial statements'; (3) 'the independent certified accountant' selected to audit 'the state's annual financial statements' for each year since and including the fiscal year 2012-2013; (4) who 'submit(s) the resulting audit certification to the State Comptroller for the State's Comprehensive Annual Financial Report' (5) the 'resulting audit certification' for each fiscal year since and including fiscal year 2012-2013."

Division staff has been asked to review applicable files and provide pertinent records in the possession of the Division, if any, that are responsive to your request. Any such pertinent records will be reviewed to determine what records and/or information should be disclosed under FOIL. We estimate that the Division will respond to your request by April 5, 2018. We need extended time to complete a response to your request because of (i) the limited resources available at the Division, and (ii) the time needed to collect and review the materials, if any, that are responsive to your request.

The Division will notify you in writing when/if any responsive materials are available for release or if the time needed to complete the processing of your request extends beyond the above date.

Sincerely,

Amy R. Ottaviano
FOIL Officer