



May 18, 2020

**Via Email:** [elena@judgewatch.org](mailto:elena@judgewatch.org)

Elena Sassower  
Center for Judicial Accountability, Inc.  
P.O. Box 8101  
White Plains, New York 10602

FOIL Request: #2625

Dear Elena Sassower:

This letter responds to your correspondence dated October 7, 2019, which pursuant to FOIL, requested:

- i. publicly-available records pertaining to the "competitive procedure" utilized by the governor and director of the budget to select the independent certified accountants to conduct the most recent "independent audit" of the executive department and the division of the budget, including:
  1. their written request(s) to independent certified public accountants for proposals for the "independent audit";
  2. the winning proposal(s) they selected for the "independent audit" - AND the contract(s) of retention;
  3. the proposals they did not select - or records reflecting the number and names of the independent certified public accountants who submitted proposals.
- ii. "the results" of the last three "independent audits" of the executive department and the division of the budget - "including any related management letters".

Enclosed please find records responsive to your request.

Please be advised that the records or portions of records that respond to your request are exempt from production pursuant to New York Public Officers Law § 87(2)(c) because

“disclosure would impair present or imminent contract awards or collective bargaining negotiations.”

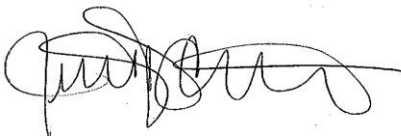
Additionally, the Public Officers Law § 87(2)(a) precludes access to records that are “specifically exempted from disclosure by state or federal statute.” Accordingly, certain records that respond to your request are exempt from production pursuant to Civil Practice Law and Rules §§ 3101(c) and 4503(a) because they constitute attorney work product or confidential communications made between an attorney and his or her client.

Records or portions of records responsive to your request are exempt from production because they contain information which “if disclosed, would jeopardize the capacity of an agency or an entity that has shared information with an agency to guarantee the security of its information technology assets, such assets encompassing both electronic information systems and infrastructures.” See Public Officers Law § 87(2)(i).

Finally, portions of records that respond to your request are exempt from disclosure pursuant to Public Officers Law § 87(2)(f) because, “if disclosed, they could endanger the life or safety of any person.”

Pursuant to Public Officers Law § 89(4)(a), you have thirty (30) days to take a written appeal of this determination. You may appeal by writing: FOIL Appeals Officer, Executive Chamber, State Capitol, Albany, New York, 12224.

Very truly yours,

A handwritten signature in black ink, appearing to read "Jillian Diaz Cringle", written in a cursive style.

Jillian Diaz Cringle  
Acting FOIL Counsel &  
Records Access Officer