

THOMAS P. DiNAPOLI
STATE COMPTROLLER



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ALBANY, NEW YORK 12236

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

March 22 2021
Mitchell & Titus, LLP
80 Pine Street, 32nd Floor
New York, NY 10005

We are providing this letter in connection with your examination of the internal controls maintained during the period May 1, 2020 through June 30, 2020, for the purpose of expressing an opinion as to whether management's assertion that internal controls are adequate to meet the criteria for maintaining internal controls as established in the "New York State Governmental Accountability, Audit and Internal Control Act" is fairly stated, in all material respects. The significant objectives and relevant controls supporting management's assertion are in the accompanying Appendix A.

We confirm, to the best of our knowledge and belief, as of date of this letter, the following representations made to you during your engagement:

1. We affirm our assertion that internal controls during the period of May 1, 2020 through June 30, 2020, are adequate to meet the criteria for maintaining internal controls as established in the "New York State Governmental Accountability, Audit and Internal Control Act."
2. All relevant matters are reflected in the measurement or evaluation of internal controls maintained during the period of May 1, 2020 through June 30, 2020. Internal controls are adequate to meet the criteria for maintaining internal controls as established in the "New York State Governmental Accountability, Audit and Internal Control Act."
3. All known matters contradicting management's assertion and any communication from regulatory agencies or others affecting the management's assertion have been disclosed to you, including communications received between the end of the period addressed in the written assertion and the date of the practitioner's report.
4. We are responsible for:
 - (a) the maintenance of internal controls and management's assertion regarding the maintenance of internal controls;
 - (b) Selecting the criteria; and
 - (c) Determining that such criteria are appropriate for our purposes.
5. Any known events subsequent to the period of May 1, 2020 through June 30, 2020 that would have a material effect on management's assertion have been disclosed to you.
6. We have provided you with all relevant information and access.

7. We have responded fully to all inquiries made to us by you during the examination.
8. We have disclosed to you:
- (a) All deficiencies in internal control relevant to the engagement of which we are aware.
 - (b) Our knowledge of any actual, suspected, or alleged fraud affecting the subject matter of the examination.
 - (c) Our knowledge of any actual, suspected, or alleged noncompliance with laws or regulations affecting maintenance of internal controls.
9. We understand that your examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and was designed for the purpose of expressing an opinion on the fairness of the presentation of the maintenance of internal controls as established in the "New York State Governmental Accountability, Audit and Internal Control Act", based on your examination, and that your procedures were limited to those that you considered necessary for that purpose.

(Signature and Title)

G. Stephen Hamilton, Inspector General

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**NEW YORK STATE OFFICE OF THE STATE COMPTROLLER SIGNIFICANT
OBJECTIVES AND RELEVANT INTERNAL ACCOUNTING AND
ADMINISTRATIVE CONTROLS**

OFFICE OF INSPECTOR GENERAL

Objective	Controls
<p>Receive and investigate complaints from any source, or upon his or her own initiative, concerning allegations of corruption, fraud, criminal activity, conflicts of interest or abuse in the Office of the State Comptroller by an officer or employee relating to his or her office or employment, by a person having business dealings with the agency relating to such dealings, by a person appointed by the State Comptroller to serve as a member of a committee of the New York State and Local Retirement System or of the CRF, or by a person or entity having business dealings with the CRF relating to such dealings.</p>	<ul style="list-style-type: none"> ▪ Established and maintain a hotline and email reporting process. ▪ Log and track all complaints received. ▪ Log initial review and any disposition of complaint. ▪ Track all ongoing investigations. ▪ Track disposition or referral of all investigations.
<p>Inform the State Comptroller and his designees of such allegations and the progress of investigations related thereto, unless special circumstances require confidentiality.</p>	<ul style="list-style-type: none"> ▪ Report activity to the Comptroller quarterly and annually.
<p>Reports of the Inspector General are confidential internal agency documents and shall be treated in the same manner as internal audit reports.</p>	<ul style="list-style-type: none"> ▪ All information on logged complaints and investigations are contained on a limited access system.

