

*State of New York
Unified Court System*



*Lawrence K. Marks
Chief Administrative Judge*

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July 10, 2020

Hon. Thomas P. DiNapoli
State Comptroller
110 State Street
Albany, New York 12236

Dear Comptroller DiNapoli:

On December 18, 2019, your Office issued Audit Report 2019-S-4 entitled Office of Court Administration - *Court Facilities Aid and Assistance Programs*. Our response is provided in accordance with Section 170 of the Executive Law, requiring the Chief Administrative Judge to report to the Governor, the State Comptroller, and the leaders of the Legislature on what steps were taken to implement the recommendations contained in the Report. We offer the following responses:

- With regard to the first of the audit's two key recommendations, the Division of Financial Management (DFM) had originally anticipated training for the judicial districts' court facilities coordinators to take place in the spring of 2020. Because of the impact of the pandemic the Judiciary, this training was deferred until such time as key personnel returned to work. As is the case with much of New York State's government, the Judiciary is slowly returning to normal business operations and, therefore, DFM anticipates conducting online training sessions via Skype in late July 2020.
- In regard to the second recommendation, the audit identified \$301,000 (out of \$2.1 million reviewed) in Court Facilities Aid spending that was unsupported by sufficient documentation; however, the auditors themselves noted that their on-site visits indicated that the facilities were clean and in good repair, thus demonstrating that the goals of the court facilities program were being met. In the course of the auditors' on-site visits, there were no instances noted in which cleaning and minor repairs did not appear to have been done; the \$301,000 identified was solely a matter of insufficient documentation. As such, and given the work was being performed in a satisfactory manner, the DFM decided that the effort required to recoup some small portion of these funds would not be a prudent use of limited resources.
- Also regarding the second recommendation, the Office of Justice Court Support (OJCS) accepted, reviewed, and approved after-the-fact amendment requests from those courts that made purchases deemed questionable by the Office of the State Comptroller. In light of this review and approval, OJCS has determined that none of the \$21,000 in Justice Court Assistance Program (JCAP) grant funds identified in the audit report needs to be recovered.

- Moreover, OJCS made several enhancements to the Justice Court Assistance Program to address the concerns identified in the audit report. First, OJCS now notifies grant recipients which items are approved and which ones are not approved via an itemized JCAP Reconciliation Report; grant recipients are required to spend JCAP funds only on approved items as noted on the Report. Second, OJCS requires grant recipients to furnish paid receipts evidencing that the court spent JCAP funds only on approved items. Third, OJCS takes steps to recover awarded funds spent on items or projects that were not approved, including barring courts from obtaining JCAP funds in future grant cycles unless the court either receives approval from OJCS to amend its grant award or returns improperly spent JCAP funds to the Office of Court Administration.

I thank you for the efforts of your staff on this audit, and we look forward to working with you on future projects.

Very truly yours,

/smw

c: Hon. Andrew Cuomo
Hon. Janet DiFiore

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Hon. Robert Ort
Hon. Joseph Griffo
Hon. Michael Gianaris
Hon. Liz Krueger

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