



New Jersey Turnpike Authority

1 TURNPIKE PLAZA - P.O. BOX 5042 - WOODBRIDGE, NEW JERSEY 07095
TELEPHONE (732) 750-5300

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July 9, 2020

TO ALL PROPOSERS:

RE: Request for Proposals
External Auditing Services
RM-157604

Responses to Inquiries

Dear Sir/Madam:

Below are the New Jersey Turnpike Authority's ("Authority") responses to inquiries received with respect to the above-referenced Request for Proposals ("RFP").

Responses to Inquiries:

1. Does the Department have a contract in place for these services for previous years? Could you provide the name of the firm that has done previous year's audits?

ANSWER: Yes. KPMG, LLP.

2. Could you provide the total amount paid on the incumbent contract for past audits and services?

ANSWER: The total amount paid on the incumbent contract for past audits including the extension years and additional services is \$2,143,988. This includes the services provided from 2015 to 2019.

Row Labels	Sum of Paid Amount
2016	302,750.00
2017	726,570.50
2018	337,250.00
2019	445,917.50
2020	331,500.00
Grand Total	2,143,988.00

3. The RFP notes the term will be 3 years, plus 2 renewals. Are these services needed on a continual basis? Will these services be rebid out again in the next 3-5 years, depending on renewals?

ANSWER: Yes, the services are required as an ongoing basis and to provide annual comparative audits. The services are required to be rebid no less frequently than every 5 years. The solicitation of Proposals is being conducted pursuant to the statutes and laws of the State of New Jersey, as found in N.J.S.A. 27:23-6.1, and Executive Order No. 37 (Corzine, 2006), and the regulations and policies of the Authority with regard to the procurement of professional services.

4. In Section B Proposal, Number 4 on page 16 (required components of the Proposal), asks for information about the liaison contacts and Number 10 on page 17 asks about information regarding our project management staff. Can you please differentiate between the Liaison and Project Management teams?

ANSWER: Liaison is the lead client partner and Project Management teams are the engagement partner with his team. Please provide your entire proposed project team and their responsibility.

5. Given the recent and ongoing challenges resulting from COVID-19, and office/business closures and/ or reduced capacity, will the Authority accept just an electronic copy of the bidders proposal when due if printing and duplicating functions are not feasible by the July 16th submission deadline, or have the ability to submit the 1 original hard copy and 7 duplicate hard copies at a later date after the electronic copy is delivered? Also can the electronic copy be emailed (encrypted) to the Executive Director of Procurement Services, Finance and Business Services rather than put on a flash drive and delivered to be considered responsive?

ANSWER: Hard copies are preferred, but an electronic copy will be acceptable and must be received by the due date to mcnally@njta.com.

6. If the response to the previous question is that the proposal must still be delivered in hard copy and on USB or compact disc, will there be an ability to deliver the proposal package via courier service to the Authority and will someone be on site to receive the delivery?

ANSWER: See question 5. In addition, there is someone on-site to receive delivery at 1 Turnpike Plaza, Woodbridge from 9 AM to 4 PM.

7. Given the recent and ongoing challenges resulting from COVID-19, if the Authority decides to have a bidder do an oral presentation, will the Authority accept a form of teleconferencing vs. in-person presentations?

ANSWER: Yes, oral presentations will be via teleconferencing.

8. Is there a SBE/MBE/WBE required percentage?

ANSWER: There is no required percentage for SBE/MBE/WBE. However, the Authority strongly encourages SBE/MBE/WBE participation to the extent possible.

9. Are there any plans for financial/accounting system upgrades during the contract period? If so, what is the timing of the upgrade and what new system(s) are being migrated to?

ANSWER: The Authority is currently using Peoplesoft. We may upgrade this product during the term of this contract, however, there has not been a procurement schedule established. The Authority is implementing a new CPMS system (Aurigo) over the next 18 months. A new Enterprise Asset Management is also being implemented in phases over the next several years with the first phase being implemented in 2020.

10. Page 14, Item 2 indicates a report in accordance with provisions of OMB Circular A-133 (federal) and NJ OMB Circular 93-05 (State of NJ). Do you mean “Uniform Guidance” for federal and “NJ OMB Circular 15-08” for state of NJ single audit requirements?

ANSWER: It means in accordance with provisions of OMB Circular A-133 (federal) and if applicable or if required, NJ OMB Circular 15-08.

11. Concerning the Single Audit, are there new Type A and B programs in 2020 that would materially affect the scope vs. prior years?

ANSWER: The Authority cannot at this time determine the entirety of 2020. The Authority may receive federal FEMA grants for COVID-19 related activities. Although this would be a new activity, the Authority has experience with previous FEMA grants.

12. Has the Authority received funding related to the CARES Act or other COVID-19 related federal funding (i.e. FEMA grants, etc.)? If so, how much?

ANSWER: The Authority has not received COVID-19 related funding. However, it is possible we may apply for and receive funding prior to the end of 2020.

13. Does the Authority expect to receive any new NJ State Grants in the next three years that would be subject to NJ OMB Circular 15-08?

ANSWER: At this time, we are not aware of any new NJ State Grants to be received in the next three years. However, it is always possible for that the Authority could receive NJ State Grants that would be subject to NJ OMB Circular 15-08.

14. How has the recent events surrounding COVID-19 impacted the Authority’s financial reporting processes and internal controls, including working from a remote environment. What challenges does the Authority contemplate during the upcoming audit cycle, including a potential remote work environment during the audit?

ANSWER: The Authority is updating its policies and procedures due to COVID-19, including its working from home policy(s). In addition, the Authority is following the NJ Department of Health and CDC guidelines, as well as complying with NJ State Executive Orders.

15. What were the prior year audit fees?

ANSWER: See question #2.

16. Is the incumbent allowed to bid?

ANSWER: Yes.

17. Are there any improvements you would like to see in the audit process?

ANSWER: No.

18. Are there any significant changes in operations in the current year vs. the prior year including changes in policies and procedures, personnel, or the reporting entity?

ANSWER: No.

19. Why is the Authority requesting a proposal? (i.e. rotation cycle, fresh perspective desired, governing board request, cost).

ANSWER: The Authority must solicit proposers for external auditing services at a minimum of every 5 years as per Executive Order #122 (McGreevey).

20. Which firms have been invited to bid?

ANSWER: The Authority posted the solicitation on its website and advertised in 2 newspapers as per its regulations. In addition, all firms listed in the Authority's vendor database for this professional service were notified.

21. Please comment on and/or provide a listing of audit schedules provided by the Authority to the auditor?

ANSWER: The Authority submits schedule 1 to 11B to the Auditors. These schedules are available as part of CAFR in the financial section. The CAFR is available at <https://www.njta.com/investor-relations/financial-statements-and-reports>

22. Please comment and/or provide journal entries proposed by the auditors in the prior year?

ANSWER: No journal entries proposed by the auditors in prior years.

23. Please comment and/or provide a listing of findings or comments made by the auditor to the governing body. Are copies of all auditor submitted documents from the prior year available for review? (i.e. management letter, governance communication)

ANSWER: There are no findings or comments made by the auditor to the governing body in the prior years. The complete audited financial report and other related financial documents are located at <https://www.njta.com/investor-relations/financial-statements-and-reports>.

24. Any items in management letters that have been subsequently addressed?

ANSWER: There were no material weaknesses or significant deficiencies noted.

25. Please comment on extent of decentralized operations within the Authority? Describe any decentralized accounting functions that may require site visits during the audit.

ANSWER: Within the Authority there are no decentralized accounting functions. However, the Authority is the lead agency for NJ EZPASS which conducts its primary business activity in Newark NJ. The accounts of NJ EZPASS are the accounts of the Authority and the assets and liabilities are included in the Authority's financial statements. A separate special purpose audit is conducted for those accounts. It is up to the proposer to decide whether site visits may be necessary.

26. Please comment on the Authority's quality of the documentation of the accounting systems, policies and procedures.

ANSWER: Authority is currently updating its policies and procedures document.

27. How many years have the current auditors being serving the Authority? How many years have the current engagement partner/principal served the Authority?

ANSWER: 10 years.

28. Are you satisfied with the current auditors (a) timeliness (b) pro-activeness on communications (c) involvement outside of the audit process and (d) value they provide to your organization?

ANSWER: Yes.

29. Has there been any disagreement with the current auditor firm? If yes, please provide some background on the issue.

ANSWER: No.

30. Has there been any untimely (not retirement related) resignations of management level employees?

ANSWER: No.

31. Has the Authority investigated a fraud in the last two years?

ANSWER: Yes.

32. What are the two most significant issues facing the Authority in the next two years?

ANSWER: 1) Continued impact from COVID-19 combined with scheduled toll increases and financing of the long-range capital plan. 2) Various GASB implementation including GASB 87 for leases.

33. Describe any relationships with third party service providers used by the entity that may have an impact on the accounting or financial reporting of the entity (i.e. ADP, Tolling Operations, etc).

ANSWER: The Authority derives most of its revenues through toll collection. In 2019, approximately 85% of the authority's toll revenue was collected electronically. The Authority contracts with Conduent to manage the NJ EZPASS Customer Service Center to serve our customers, maintain customer accounts and manage the day to day operations of distributing toll revenues to the various member of EZPass.

34. Are there any improvements you would like to see in the audit process?

ANSWER: See question #17.

35. Are there any significant changes in operations in the current year vs. the prior year including changes in policies and procedures, personnel, or the reporting entity?

ANSWER: See question #18.

36. In the previous three fiscal years, have there been any additional billings/change orders related to the audits in excess of the fixed base fees? If so, to what extent and for what reason(s)?

ANSWER: KPMG has provided forensic accounting services to assist in preparation of physical damage and business interruption insurance claim, and HR business process improvement services. In addition, KPMG performed a rebate audit of the Authority's Pharmacy Benefit Manager.

37. Does the Authority require a minimum percentage for SBE inclusion?

ANSWER: See question #8.

38. Due to uptick in COVID, will the Authority be accepting electronic submissions?

ANSWER: Yes. See question #5.

39. What were the all inclusive contracted fees for the audits of the 2019, 2018 and 2017 financial statements?

ANSWER: See question #2.

40. One of the requirements under the RFP is to issue final audit reports by the end of March of the following fiscal year. The 2018 audit appears to have been accepted in July 2019 and the 2019 audit appears to still be in progress. Can you please provide a reason for the consistent delay in issuance and is that condition expected to be relevant for the 2020 and future audits? If so, are the end of march deadlines flexible?

ANSWER: Based on GASB 68 requirements, the Authority relies on the report issued by NJ PERS. Historically we have received this information in April or May. Hence, the Authority completes a draft without GASB 68 data by March 31st, and after the receipt of relevant information completes the audit. The end of March deadline for completion of the draft is not flexible.

41. Did the audit of the 2019, 2018 or 2017 financial statements result in any of the following: Material weaknesses, significant deficiencies, or management letter comments? If so, can you provide a copy of the related documents detailing the conditions that existed?

ANSWER: There were no material weakness or significant deficiencies in those audit years.

42. Can you provide a copy of the Authority's GAAP Financial Statements, Single Audit Report, Garden State Arts Foundation Audit Reports, and any other compliance reports mentioned in section C. Detailed Scope of the RFP for the most recently issued financial statements?

ANSWER: The complete audited financial report is located at <https://www.njta.com/investor-relations/financial-statements-and-reports>. The Garden State Arts Foundation, Inc. statements and the Single Audit reports are attached.

43. Will Turnpike personnel be responsible for preparing the Turnpike's Annual Financial Statements (GAAP and Bond Resolution) as well as the Garden State Arts Foundation Financial Statements?

ANSWER: Yes.

44. Approximately how many hours were incurred by the prior audit firm to complete all deliverables requested in the RFP for the most recent audits?

ANSWER: The contract is a fixed fee, so the Authority was not billed hourly.

45. Is the incumbent allowed to bid?

ANSWER: Yes. See question #16.

46. Were there any service issues with the auditors?

ANSWER: See question #28.

47. What were your total fees for all the 2019 audits and other deliverables?

ANSWER: See question #2.

48. What were your Garden State Arts Foundation tax fees broken down by each return filed for 2019?

ANSWER: The Foundation is tax exempt and only pays nominal filing fees.

49. When would fieldwork be scheduled?

ANSWER: If referring to when the work will be performed, interim fieldwork is generally scheduled for late October or November. Year-end fieldwork is generally late January through the end of March. The firm should tell us when fieldwork will be in order to meet their deadlines.

50. Please provide posted and passed audit adjustments for 2019 and 2018.

ANSWER: There were no audit adjustments.

51. Please provide a copy of the Report to Management/Management Comment Letter listing any deficiencies if you received one over the last 2 years.

ANSWER: See question #41.

52. Please provide a copy of the report issued and the procedures agreed upon for the report on compliance with the terms, covenants, provisions and conditions of the Agreement Between the New Jersey Department of Transportation, the New Jersey Highway Authority, and the Federal Highway Authority for the Funding of Initial Construction, Reconstruction, Rehabilitation, Resurfacing and Restoration of the New Jersey Highway Authority Toll Facilities dated August 1, 1997 under 23 U.S.C. Section 129.

ANSWER: See attachment.

53. Please provide a copy of the Garden State Arts Foundation, Inc. financial statements.

ANSWER: See question #42.

54. Have you had any turnover in the Finance department over the last year? Do you expect any turnover in the next 3-5 years?

ANSWER: No significant turnover to report, and none anticipated.

55. Do you have any new systems implementations planned over the next 5 years?

ANSWER: See question #9.

56. Are there any anticipated changes in grant funding?

ANSWER: We are not aware of any.

57. What financially significant service providers exist? Are SOC reports received?

ANSWER: Conduent manages the NJ EZPASS Customer Service Center on behalf of the NJ EZPASS Group of which the Authority is the lead agency. SOC reports are received.

58. Describe your investment strategies for your pension and retirement plans.

ANSWER: The Authority's employees are members of the NJ STATE PERS. The Authority also offers a 457B deferred compensation plan to its employees. That plan is managed by VOYA. The employees have a selection of plans in which to invest. The Authority does not match funding to the deferred plan.

59. Who was your actuary for the defined benefit plan? Are there any plans to change?

ANSWER: The State of New Jersey provides the actuarial report. The Authority is not a participant in the selection process.

60. Please describe your timeline for the Pension/OPEB audit. What is the report issuance deadline?

ANSWER: It is our understanding that the OPEB trust does not require an audit, but that can change if required.

61. What percentage of SBE participation was achieved by the previous auditors for 2019 and 2018?

ANSWER: There was no SBE participation for 2019 and 2018

62. Who was the SBE(s) who participated with the primary auditors in 2019, if any?

ANSWER: Not applicable. See question #61.

63. What steps have been taken to prepare for the new GASB 87 lease standard?

ANSWER: GASB 87 has been postponed by 18 months. However, the Authority is taking steps in the current year to prepare for implementation, including compiling a full inventory of leases that the Authority anticipates being affected by this standard.

64. Although delayed, what steps has county taken towards the adoption of GASB 84?

ANSWER: Not applicable.

65. Do you anticipate the issuance of debt in the next five years?

ANSWER: Yes, the Authority has recently approved a long-term \$24 billion debt funded Capital Improvement Plan. The Authority anticipates issuing debt on a yearly basis to fund the major improvements included in this plan.

66. Has there been any bond rating downgrades?

ANSWER: NO. In fact, the Authority's bond ratings have improved by Moody's in recent years and the positive outlook has been reaffirmed by Fitch.

67. How has working remotely due to COVID-19 affected any ongoing audits, or other deadline-oriented financial or operational tasks?

ANSWER: Working remotely due to COVID-19 has not majorly impacted the ongoing audit as the audit fieldwork was almost completed by the time the Authority moved to a remote work setting. Other deadline-oriented and operational tasks were affected, but the Authority could mostly adhere to its strict deadline schedule.

68. What impact has Covid-19 had on the internal control structure and the organization as a whole?

ANSWER: There has been no impact on the internal control structure, however the Authority has faced challenges from COVID-19 and is following NJ DOT and CDC guidelines, as well as complying with Governor Murphy's Executive Orders.

69. What is the anticipated impact upon reserves and revenue streams of Covid-19?

ANSWER: While revenues have declined, and the Authority has used its general reserve fund to meet revenue shortfalls, the recent debt refinancing, combined with the projected toll increase and other spending controls should restore the general reserve fund balances.

70. Can you provide any of the following: December 31, 2019 financial statements, single audit, or the status? (We don't see them posted on your website at this time.)

ANSWER: A draft of these statements are posted on the Authority's website at <https://www.njta.com/investor-relations/financial-statements-and-reports>. See attachment.

71. Can you provide the latest Garden State Arts Foundation Inc. financial statements and Federal Form 990?

ANSWER: See question #48.

72. Can you provide the latest compliance report related to the NJ DOT, NJ Highway Authority and Federal Highway Authority?

ANSWER: See attachment.

73. Can you provide a schedule of the 2019 uncorrected financial statement misstatements identified by your auditors, if applicable?

ANSWER: Not applicable.

74. What has been the nature and magnitude of audit adjustments over the past three years?

ANSWER: None.

75. Can you provide the latest Bond Resolution financial statements with independent auditors' report?

ANSWER: There are no separate bond resolution financial statements. Bond resolution schedules are included in the annual CAFR. See schedules 3, 4, and 5.

76. How many bond deals do you typically have in a year?

ANSWER: It depends on the need of the active capital improvement program.

77. Is there any intention of early adoption of the various new accounting pronouncements that are required to be implemented over the next several years?

ANSWER: Not at this time.

78. What is your current audit schedule? How many auditors and for how long are they on site at your offices performing the audit during both interim and year-end (final) fieldwork (excluding partner and manager(s))?

ANSWER: Interim fieldwork is generally scheduled for late October or November for two weeks. Year-end fieldwork is generally late January through the end of March for six to eight weeks.

79. How do the internal audit staff assist the external auditors?

ANSWER: The Internal Audit Staff provide the external auditors with copies of the Authority's internal audit reports, review of fraud and provides any other documents as requested.

80. Has your auditor provided a management letter in the past 3 years? If so, can they be made available as a sample? Were there any internal control matters (significant deficiencies or material weaknesses) noted?

ANSWER: See question #24.

81. Are there particular weeks in the months mentioned in the timeline of the RFP that are best for interim and final audit fieldwork?

ANSWER: No preference.

82. Is there a requirement of any special projects, perhaps recurring, that the external auditors are engaged to assist in during the course of the contract?

ANSWER: No.

83. Are there are system implementation/upgrades in process or planned in the near future?

ANSWER: See question #9.

84. Did the NJ Turnpike Authority receive CARES Act or other COVID-19 related Funding? If so, how much?

ANSWER: See question #12.

85. Is the audit of federal awards under Uniform Guidance done in conjunction with the financial statement audit – same timing?

ANSWER: See question #10.

86. Are there any anticipated changes in the federal awards subject to single audit?

ANSWER: No

87. Could you disclose the current annual audit fees for the scope of services detailed in the RFP?

ANSWER: See question #2.

88. The use of an SBE subcontractor services in not mandatory. What would be your evaluation criteria of the proposal with regards to services from SBE subcontractors?

ANSWER: See questions #8.

89. Are the current auditors allowed to submit a proposal for consideration?

ANSWER: See question #16.

90. For the printed proposal marked as 'Original', would you accept an electronic signature?

ANSWER: Yes.

91. Would you consider an electronic version for the submission deadline of 7/16/2020 and physical copies of the proposal be handed over to you in the subsequent week?

ANSWER: See question #5.

92. I had posed this question as: Item C.3. indicates the CAFR must be issued no later than 3/23/2021, 3/22/2022 and 3/28/2023. It appears as though both the 2019 and 2018 CAFRs were issued after March of the subsequent year. Can you clarify the requirement to issue the CAFR in March of each year?

ANSWER: See question #40.

93. How soon after year end are the accounting records closed and ready for audit procedures to begin?

ANSWER: The dates vary, but generally the 3rd week of January is when audit procedures can begin. The financials are generally ready the first week of February.

94. When have audit procedures typically been performed? Would you like to make any changes to the typical schedule?

ANSWER: Schedule already mentioned.

95. When is the audit report for the State of New Jersey Public Employees' Retirement System generally provided to the Authority?

ANSWER: Generally, it is provided in April or May. For 2019, we received it in June 2020.

96. What accounting software is used to maintain the accounting records?

ANSWER: PeopleSoft Financials.

97. What applications are used from the point of generating the toll revenue to inclusion in the financial records?

ANSWER: Authority internally developed and maintained software Passport and Conduent internally developed software Vector.

98. Can you provide a copy of or link to the most recent audited financial statements for the Garden State Arts Foundation?

ANSWER: See question #42.

99. Who drafts the financial statements for the Garden State Arts Foundation?

ANSWER: The Finance Department in the Authority.

100. Are some of the audit procedures able to be performed remotely?

ANSWER: Some of the audit procedures will be able to be performed remotely through electronic communication. The Authority can share various audit requests electronically.

101. Are separate records kept for all funds shown on the Reconciliations of Bond Resolution to GAAP schedules, and then top-side adjustments recorded to adjust to GAAP, or are all components combined into one general ledger?

ANSWER: All funds are prepared according to GAAP. There are certain GASB's which are completely non-cash entries that are not booked to individual funds, but rather consolidated and booked in what we call the GAAP fund. However, no entries in any "fund" are top sided.

102. Are we expected to subcontract a portion of the audit? If so, to what percentage?

ANSWER: See question #8.

103. The New Jersey Form CRI-300RC is required to be completed online by the filing entity. What is your expectation of the auditor's role in this regard?

ANSWER: Form CRI-300RC is filed by the Finance Department, but the information is received from the auditor's tax team.

104. What concerns do you have about changing firms, if any?

ANSWER: None.

105. Is the current firm expected to submit a proposal?

ANSWER: The Authority does not know if the incumbent plans to submit a proposal. See question #16.

106. Have there been any significant changes in the personnel responsible for the accounting and financial reporting in the last year?

ANSWER: No significant changes.

107. Have there been any significant, unusual transactions so far in 2020?

ANSWER: Impact of COVID-19 and approval of Long Range Capital plan and toll increase effective September 13, 2020.

108. Please provide a brief overview of how the COVID-19 pandemic has affected operations. What additional funding (state, federal, etc.) has been received so we can better understand how this may impact the scope of the audit.

ANSWER: The Authority has seen a significant decline in traffic and revenues due to COVID-19. CDM Smith, the Authority's Traffic Engineering Consultant, has estimated that the COVID-19 impacts will reduce traffic by approximately 168,500 transactions in 2020 as compared to approximately 650,000 in 2019. The Authority is taking prudent measures to maintain a sound financial position in these unprecedented circumstances, and expects to meet its financial covenants for the year ended December 31, 2020.

109. What are your most significant concerns as an organization (IT systems, organizational inefficiencies, enterprise risk management)?

ANSWER: Nothing significant.

110. Have there been any disagreements with the current auditors regarding accounting treatment, journal entries, findings or other matters?

ANSWER: See question #29.

111. Who are the members of the selection committee for this RFP?

ANSWER: As per Executive Order #122 (McGreevey), the Evaluation Committee is comprised of 3 voting members of the Authority's Board of Commissioners.

112. What is the desired audit fieldwork schedule for interim and final fieldwork?

ANSWER: See question #78.

113. For the interim and final fieldwork phase, how many audit managers, seniors and staff are typically in the field and for how long?

ANSWER: Typically, there are 1-2 audit managers, 1-2 seniors, and a few staff members.

114. What areas are typically available for interim testing?

ANSWER: Various areas are typically tested in the interim including revenue, PPE, salaries, cash and investments and more.

115. Who takes the lead in implementation of new GASB's?

ANSWER: The Authority's Finance Department.

116. What IT systems are you currently using and are there any plans for modifications?

ANSWER: If this refers to ERP system, then PeopleSoft and that may change to a different ERP system in 3-4 years.

117. Have you experienced any turnover in key roles within the organization?

ANSWER: None.

118. Have subcontractors been used in the most recent audit contract?

ANSWER: No.

119. Have your auditors provided a management letter in the past 3 years? If so, can that document be made available?

ANSWER: See question #24.

120. The last federal audit clearinghouse submission was for the 12/31/2017 year end as submitted 6/29/2018. The scope of services includes audit procedures in accordance federal single audit guidelines. What is the reason for there being no filing for the 12/31/2018 year end?

ANSWER: The Authority did not receive any federal expenditure in 2018 to file Single Audit.

121. The 2018 and 2019 CAFR on the website appear to be in draft form. Can the final CAFRs be made available?

ANSWER: 2018 Final and 2019 Draft are available online. 2019 final will be online After issuance in July 28, 2020. <https://www.njta.com/investor-relations/financial-statements-and-reports>

122. The audit reports for 2015, 2016 and 2017 appear to have not met the March deadline. Is there a reason for the delay in the reports being finalized?

ANSWER: See question #40.

123. In Section II, Part C, the RFP states one (1) original and seven (7) copies of the proposer's proposal are to be mailed to the addressed noted. Given the COVID-19 pandemic, will hard copies be required? Further, will a PDF document be sufficient in place of a USB or compact disc?

ANSWER: See question #5.

Proposals are due on Thursday, July 16, 2020 at 4:00 PM EST.

Very truly yours,

A handwritten signature in black ink that reads "Dale T. Barnfield". The signature is written in a cursive style with a large, sweeping initial "D".

Dale Barnfield, Director
Procurement and Materials Management

DB/am