

REQUEST FOR PROPOSALS

FOR

AUDIT SERVICES FOR THE

NEW JERSEY MEADOWLANDS COMMISSION



Anyone downloading a copy of this RFP from the NJMC website, as opposed to picking up a copy from the NJMC offices, is required to send a notice of interest to Mr. Edward H. Bulmer @ ed.bulmer@njmeadowlands.gov which should include company name, address, phone number and an e-mail address in order to receive any addenda.

Issue Date: September 12, 2014

Due Date: October 20, 2014
until 11:00 a.m.

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
1.0 INTRODUCTION.....	4
2.0 BACKGROUND.....	4
3.0 KEY DATES	
3.1 Pre-Bid Conference.....	4
3.2 Questions and Inquires.....	5
3.3 Proposal Due Date.....	5
4.0 BID AND CONTRACT INFORMATION	
4.1 Proposal Preparation.....	5
4.2 Rejection of Proposal.....	6
4.3 Cost Liability and Non-appropriation of Funds.....	6
4.4 Revisions to the Request for Proposal.....	6
4.5 Directions for Submission of Proposals.....	6
4.6 State Treasurer Review.....	7
4.7 Business Registration.....	7
4.8 Conflicts of Interest	8
4.9 Acceptance of Proposal Content.....	8
4.10 Economy of Preparation.....	8
4.11 Oral Presentation.....	8
4.12 Prime Vendor Responsibilities.....	9
4.13 Assignment.....	9
4.14 New Jersey Affirmative Action Requirements.....	9
4.15 Price Changes.....	11
4.16 Termination of Contract.....	11
4.17 Insurance.....	11
4.18 Accounting Records.....	12
4.19 Ownership of Material.....	12
4.20 Performance and/or Delivery of Services.....	12
4.21 Project Management.....	13
4.22 Special Project Additional Work.....	13
4.23 Modification of Scope	13
4.24 Contract Extension.....	13
4.25 Invoicing.....	14
4.26 Indemnification.....	14
4.27 Meetings with the Vendor.....	14
4.28 Sales tax.....	14
4.29 Offers of Gratuities.....	15
4.30 Respondent's Understanding of RFP.....	16

<u>SECTION</u>	<u>PAGE</u>
5.0 SCOPE OF WORK	
5.1 Funds to be Audited	16
5.2 Audit Period.....	16
5.3 Anticipated Schedule.....	16
5.4 Audit Scope.....	17
5.5 Working Papers.....	20
5.6 Additional Requirements.....	20
5.7 Audit Report Due Dates.....	20
6.0 PROPOSAL FORMAT AND CONTENT	
6.1 Technical Proposal.....	21
6.2 Organizational Support and Experience Proposal.....	21
6.3 Cost Proposal.....	23
7.0 EVALUATION OF PROPOSALS	
7.1 Acceptable Proposals.....	23
7.2 Audit Firm Rotation.....	24
7.3 Evaluation Criteria.....	24
7.4 Selection of Independent Auditor.....	25
8.0 FORMS	
8.1 Submittal Form.....	27
8.2 Disclosure Form	29
8.3 Moral Integrity Affidavit.....	30
8.4 Public Law 2005, Chapter 51 and Executive Order 117	32
8.5 Public Law 2005, Chapter 271.....	39
8.6 Notice of Set-off for State Taxes.....	41
8.7 Non-Collusion Affidavit.....	42
8.8 Bidder's Affidavit of Authorization	43
8.9 MacBride Principles Form.....	44
8.10 Ownership Disclosure and Disclosure of Investment Activities in Iran.....	45

**REQUEST FOR PROPOSAL
ANNUAL AUDIT OF THE
NEW JERSEY MEADOWLANDS COMMISSION
FOR THE YEARS 2014, 2015, and 2016**

1.0 INTRODUCTION

The purpose of this Request for Proposal (RFP), issued by the New Jersey Meadowlands Commission, is to obtain the services of an independent public accounting firm to perform an annual audit of the New Jersey Meadowlands Commission ("NJMC") and the Meadowlands Conservation Trust ("MCT), for the years ending December 31, 2014, December 31, 2015, and December 31, 2016. An **annual audit in accordance with the "Sanitary Landfill Facility Closure and Contingency Fund Act" (P.L. 1981 c. 306, amended by P.L. 1985, c 455)** shall also be performed for the fiscal years ending September 30, 2015, September 30, 2016, and September 30, 2017.

2.0 BACKGROUND

On July 23, 2004, Governor James E. McGreevey signed Executive Order #122 (EO 122) concerning independent auditing processes to be implemented in public authorities, agencies and commissions of the State of New Jersey. The NJMC is one of the public entities subject to EO 122. EO 122, among other things, requires that the NJMC award a contract through an RFP process to an independent auditor to perform an annual audit of the NJMC. For the purposes **of this document, "audit" shall mean an examination of the financial statements of the NJMC by a certified public accounting firm in accordance with generally accepted auditing standards in the United States of America, and the standards applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States.**

3.0 KEY DATES

3.1 Pre-Bid Conference

A mandatory pre-bid conference will be held at the NJMC facility, One DeKorte Park Plaza, Lyndhurst, New Jersey, on **September 26, 2014 at 11:00 am.** The NJMC will not accept proposals from vendors who fail to attend this conference.

Questions may be asked at the pre-bid conference. Responses to vendor questions and inquiries will be given verbally at the conference. Minutes of the pre-bid conference will be distributed to meeting attendees and shall be posted, along with other official notification regarding this procurement, at the public notice section of the NJMC website.

Copies of the December 31, 2013 audit report, as well as the DEP Landfill Closure Escrow Account Audits dated September 30, 2013, will be made available at the pre-bid conference and are also available on the NJMC website.

3.2 **Questions and Inquiries**

Vendors must submit any written questions or inquiries to the NJMC Audit Evaluation Committee by **October 6, 2014**.

Written questions should be addressed to NJMC Audit Evaluation Committee, c/o Edward Bulmer, One DeKorte Park Plaza, and Lyndhurst, NJ 07071 or may be sent via email to ed.bulmer@njmeadowlands.gov with the phrase "Audit Services RFP 2014" as the subject.

Questions not answered at the pre-bid conference must be put in writing. Answers to questions will be distributed no later than **October 10, 2014** directly to those vendors who attended the pre-bid meeting and shall be posted, along with other official notification regarding this procurement, at the public notice section of the NJMC website. Questions submitted in writing will not be answered individually.

The NJMC will not respond to any substantive questions regarding this RFP not submitted in writing.

3.3 **Proposal Due Date**

Proposals in response to this RFP will be received until 11:00 a.m. on **October 20, 2014**. The proposals are to be clearly marked "**Proposal - Audit Services RFP 2014**", along with the name, address and telephone number of the proposer and the bid opening date, and are to be submitted to:

New Jersey Meadowlands Commission
Audit Evaluation Committee
C/o Edward Bulmer
One DeKorte Park Plaza
Lyndhurst, NJ 07071

4.0 BID AND CONTRACT INFORMATION

4.1 **Proposal Preparation**

Vendors shall follow the instructions contained in this RFP in preparing and submitting proposals. Failure to do so may lead to disqualification.

4.2 **Rejection of Proposal**

The New Jersey Meadowlands Commission reserves the right to reject any and all proposals and, so far as permitted by law, to waive any irregularity or informality with respect to any proposal. The NJMC further reserves the right to make such investigations, as they deem necessary as to the qualifications of any and all firms submitting proposals. In the event that all proposals are rejected, the NJMC reserves the right to re-solicit proposals.

4.3 **Cost Liability and Non-appropriation of Funds**

The NJMC assumes no responsibility or liability for costs incurred by vendors prior to issuance of the contract or for any costs incurred by a vendor in preparation of a proposal in response to this RFP.

4.4 **Revisions to the Request for Proposal**

Any modifications or revisions to any part of this RFP will be made via addenda issued by the NJMC. Addenda will be distributed, via email, to vendors who attend the pre-bid conference and shall be posted, along with other official notifications regarding this procurement, at the public notice section of the NJMC website.

To receive addenda distributed prior to the pre-bid conference, send correspondence to NJMC Audit Evaluation Committee, c/o Edward Bulmer, One DeKorte Park Plaza, and Lyndhurst, NJ 07071 or, via email to ed.bulmer@njmeadowlands.gov. Please indicate that you have a copy of the RFP and that you are interested in receiving addenda via email. Please use **the phrase "Audit Services RFP 2014" as the subject and include a valid email address.**

Any addenda distributed after the pre-bid conference, will be provided to those vendors who have attended the conference and will be posted at the public notice section of the NJMC website.

It is the responsibility of the vendor to ensure that all modifications made via addenda, including responses to questions submitted, are incorporated into the original RFP.

4.5 **Directions for Submission of Proposals**

- A. In order to be considered for selection, vendors must submit a complete response to this RFP. The proposals are to be submitted in a sealed package clearly marked **"Proposal–Audit Services RFP 2014"**, along with the name, address and telephone number

of the proposer and the bid opening date. One (1) original and five (5) copies must be submitted to:

New Jersey Meadowlands Commission
Audit Evaluation Committee
C/o Edward H. Bulmer
One DeKorte Park Plaza
Lyndhurst, NJ 07071

The vendor shall make no other distribution of the proposals.

The NJMC may obtain information regarding the ability of the vendor to supply and/or render the services required under this RFP, and such information may be taken into consideration in making an award.

- B. Also enclosed in the sealed package with the submittal shall be a **copy of the firm's Business Registration Certificate and the** following completed forms attached hereto as Section 8.0:

- 8.1 Submittal Form
- 8.2 Disclosure Form
- 8.3 Moral Integrity Affidavit
- 8.4 Public Law 2005, Chapter 51 and Executive Order 117
- 8.5 Public Law 2005, Chapter 271
- 8.6 Notice of Setoff for State Taxes
- 8.7 Non-Collusion Affidavit
- 8.8 Bidder's Affidavit of Authorization**
- 8.9 MacBride Principles Form
- 8.10 Ownership Disclosure and Disclosure of Investment Activities in Iran Form

4.6 **State Treasurer Review**

The State Treasurer or his designee shall review the Disclosures submitted pursuant to this section, as well as any other pertinent information concerning the contributions or reports thereof by the intended awardee, prior to award, or during the term of the contract, by the vendor. If the State Treasurer determines that any contribution or action by the vendor constitutes a breach of contract that poses a conflict of interest in the awarding of the contract under this solicitation, the State Treasurer shall disqualify the Business Entity from award of such contract.

4.7 **Business Registration**

Pursuant to N.J.S.A. 52:32-44, the State is prohibited from entering into a contract with an entity unless the bidder and each subcontractor named in

the proposal have a valid Business Registration Certificate on file with the Division of Revenue.

The contractor and any subcontractor providing goods or performing services under the contract, and each of their affiliates, shall, during the term of the contract, collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to **the "Sales and Use Tax Act, P.L. 1966, c. 30 (N.J.S.A. 54:32B-1 et seq.)** on all their sales of tangible personal property delivered into the State. Any questions in this regard can be directed to the Division of Revenue at (609) 292-1730. Form NJ-REG can be filed online at <http://www.state.nj.us/treasury/revenue/busregcert.shtml>.

4.8 **Conflicts of Interest**

Respondents must identify and submit with their proposal any existing or potential conflicts of interest, as well as their representation of parties or other relationships that might be considered a conflict of interest and might affect or involve this assignment for the New Jersey Meadowlands Commission. Any such disclosure shall be supplemented as necessary on an ongoing basis.

4.9 **Acceptance of Proposal Content**

The contents of the proposal of the successful vendor will become a part of any contract awarded as a result of this RFP.

4.10 **Economy of Preparation**

Proposals should be prepared in detail, providing a clear and concise description of vendor capabilities to satisfy all of the requirements of the RFP.

Each copy of the proposal should be bound in a single volume where practical. All documentation submitted with the proposal shall be bound in that single volume.

4.11 **Oral Presentation**

Vendors who submit a proposal in response to this RFP may be required to give an oral presentation of their proposal to the Evaluation Committee. This will provide the vendor an opportunity to clarify or elaborate on its proposal, but will in no way change the bidder's original proposal. The issuing office will schedule the time and location of these presentations, should they be required.

The NJMC shall determine, at its sole discretion, whether to require an oral presentation from a vendor. An invitation to make an oral **presentation is intended to facilitate clarification of a vendor's proposal, if** it is deemed necessary by the NJMC. A **vendor's receipt of, or failure to** receive, an invitation to make an oral presentation is not indicative of acceptance, rejection, or ranking of its proposal.

4.12 **Prime Vendor Responsibilities**

The selected vendor ("Vendor") will be required to assume sole responsibility for the complete scope of work as required by this RFP. The NJMC will consider the selected firm to be the sole point of contact regarding contractual matters.

4.13 **Assignment**

The Vendor is prohibited from assigning, transferring, conveying, otherwise disposing of its rights, duties, obligations, or interest under the contract, to any other person, company or corporation without the previous written approval from the NJMC.

4.14 **New Jersey Affirmative Action Requirements**

- A. The Vendor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the vendor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The vendor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided to the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.
- B. The Vendor will state in all solicitations or advertisements for employees placed by or on behalf of the Vendor; that all qualified applicants will receive consideration for employment without regard to age, race, creed,

color, national origin, ancestry, martial status, sex, affectional or sexual orientation.

- C. The Vendor will send to each labor union or representative of workers with which they have a collective bargaining agreement or other contract or understanding; a notice to be provided by the Public Agency Compliance Officer advising the labor union or worker's representative of the Vendor's commitment under this act; and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- D. The Vendor agrees to comply with any regulations promulgated by the Treasurer of the State of New Jersey, pursuant to N.J.S.A. 10:5-31 et seq. (as amended and supplemented from time to time) and the "**Americans with Disabilities Act.**"
- E. The Vendor agrees to attempt in good faith to employ minority and female workers, consistent with the applicable county employment goals prescribed by N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L. 1975, Chapter 127 (as amended and supplemented from time to time), or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action Officer pursuant to N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L. 1975, Chapter 127 (as amended and supplemented from time to time).
- F. The Vendor agrees to inform in writing, all recruitment agencies, including employment agencies, placement bureaus, colleges, universities, labor unions; that they do not discriminate on the basis of age, creed, color, national origin, ancestry, martial status, sex, affectional or sexual orientation; and that they will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.
- G. The Vendor agrees to revise any of their testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey; and as established by applicable federal law and applicable federal court decisions.
- H. The Vendor agrees to review all procedures relating to the transfer, upgrade, downgrade, and layoff of employees to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, martial status, sex, affectional and sexual orientation; and conform with the applicable employment goals, consistent with the statutes and court decisions of the State of New Jersey, and applicable federal court decisions.

- I. The Vendor shall furnish such reports or other documents to the Affirmative Action Office as may be requested by the office from time to time in order to carry out the purpose of these regulations. Public agencies shall furnish such information as may be requested by the Affirmative Action Office for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code (N.J.A.C. 17:27).
- J. The Vendor awarded the contract shall be required to comply with the requirements of N.J.S.A. 10:5- 31 et seq. and N.J.A.C. 17:27, and shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:
 - o Letter of Federal Affirmative Action Plan Approval
 - o Certificate of Employee Information Report
 - o Employee Information Report Form AA302

The Vendor shall furnish such reports or other documents to the Division of Purchase and Property, CCAU, EEO Monitoring Program as may be requested by the Division from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Purchase and Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.

4.15 **Price Changes**

All prices shall be firm and shall not be subject to increase during the term of this contract.

4.16 **Termination of Contract**

The NJMC reserves the right to terminate any contract entered into as a result of this RFP, provided written notice is given to the Vendor at least thirty (30) days prior to such proposed termination date.

4.17 **Insurance**

The selected Vendor shall be required to furnish the NJMC with satisfactory proof that it has obtained the insurance described below from insurance companies or underwriters satisfactory to the NJMC. The Vendor shall keep such insurance in force until each and every obligation assumed under the Contract has been fully and satisfactorily performed.

The selected Vendor shall be required to furnish the NJMC certificates for the following types of insurance showing the type, amount, and class of operations insured, and the effective and expiration dates of the policies.

A. **Professional Liability Insurance** - shall be maintained during the course of this agreement. Said insurance shall consist of an errors and omissions policy in the amount of one million dollars (\$1,000,000). The Vendor shall pay any policy deductibles. Any and all subcontractors also must maintain insurance to cover their work associated with the project or alternatively such subcontractors must be insured under the policy of the Vendor.

B. **Compensation Insurance** - coverage "B", as required by state law for all employees who will be engaged in the work associated with this Contract. The Vendor shall require all subcontractors to provide similar **workmen's compensation insurance for all of their employees, unless those employees are covered under the Vendor's insurance. If any employees engaged in hazardous work under this Contract are not protected under the workmen's compensation statute; the Vendor (and any subcontractors) shall also provide adequate employer's liability insurance protection of those employees.**

All insurance certificates shall stipulate that the insurance will not be changed or canceled without giving at least 30 days written notice to the NJMC by certified mail.

4.18 **Accounting Records**

The Vendor is required to maintain complete, detailed accounting records and documentation pertaining to costs incurred under the contract. Records will be made available to the NJMC at all reasonable times during the contract period and for three full years after the date of the final payment.

4.19 **Ownership of Material**

Ownership of any and all reports or other product prepared for the NJMC pursuant to this contract shall belong exclusively to the NJMC.

4.20 **Performance and/or Delivery of Services**

If circumstances beyond the control of the Vendor result in the inability of the Vendor to conform to the provisions of the contract, it is the responsibility and obligation of the Vendor to make known the details immediately to the NJMC Audit Committee.

4.21 **Project Management**

Project management will be performed by the NJMC Audit Committee. The NJMC Audit Committee will be responsible for reviewing and approving deliveries, specifications and reports. The point of contact between the Vendor and the NJMC Audit Committee will be:

New Jersey Meadowlands Commission
Audit Committee Chairman Jay Nadel
c/o Edward Bulmer
One DeKorte Park Plaza
Lyndhurst, NJ 07071

4.22 **Special Project Additional Work**

Should additional work, special projects, hearings, meetings or other activities be required that are beyond the scope of the RFP, the Vendor will supply the NJMC Audit Committee or MCT Finance Committee, if work pertains specifically to MCT, with a written cost estimate and schedule. The cost estimate will be based on the labor rates supplied for the applicable period in the vendor's proposal.

Written authorization from the NJMC Audit Committee or NJMC Board of Commissioners must be obtained before commencing such projects. If work pertains specifically to MCT, prior written authorization must be obtained from the MCT Finance Committee or MCT Board of Commissioners.

4.23 **Modification of Scope**

NJMC reserves the right to amend contract provisions during the term of the contract. However, both NJMC and Vendor must mutually agree in writing to all changes.

4.24 **Contract Extension**

This contract may be extended for one (1) or two (2) years to allow the vendor to perform the audits for the years ending December 31, 2017 and December 31, 2018. The vendor **will be notified of the NJMC's intent at** least thirty (30) days prior to the expiration date of the existing contract. The vendor shall have fifteen (15) calendar days to respond to the NJMC's request to extend the contract. If the vendor agrees to the extension, all terms and conditions of the original contract, including price quoted for the extension years, will be applicable.

4.24.1 Should the contract be extended, the vendor shall submit to the NJMC Audit Committee a report describing for the preceding year:

1. The vendor's **internal quality control procedures**;
2. Any material issues raised by the most recent internal quality control peer review, or by reviews conducted by governmental or professional authorities; and
3. Steps taken by the vendor to address such issues.

4.25 **Invoicing**

Invoices from the vendor to the NJMC shall be rendered as of the last day of each calendar month for services performed to date. Invoices will be compared to contract budgets for approval prior to payment. All such bills are due and payable by the NJMC within thirty (30) days from the approval for payment date. Work performed for the audit of the MCT fund must be billed separately.

The vendor will be permitted to submit monthly progress billings until 75% of the total approved audit budget for the period is reached. The remaining 25% will not be paid until after the final audit report has been received and accepted by the NJMC Audit Committee and Board of Commissioners. The final MCT audit report will require acceptance by the MCT Finance Committee and Board of Commissioners.

4.26 **Indemnification**

The vendor selected pursuant to this RFP shall indemnify the NJMC and the MCT and its members, officers and employees against any claim arising out of or resulting from **performance of the vendor's services** contemplated by this RFP.

4.27 **Meetings with the Vendor**

The Vendor shall agree to meet privately with the NJMC Audit Committee, and when necessary, the MCT Finance Committee, at the convenience of and frequency determined by the Committee to discuss matters relating to the respective audit.

4.28 **Sales Tax**

The State of New Jersey is exempt from State sales or use taxes and Federal excise taxes. Therefore, price quotations must not include such taxes. The State's Federal Excise Tax Exemption number is 22-75-0050K.

4.29 **Offers of Gratuities**

- A. No vendor shall pay, offer to pay, or agree to pay either directly or indirectly, any fee commission, compensation, gift, gratuity, or other item of value of any kind to any State officer or employee or special State officer or employee (as defined by NJSA 52:13D-13b. &e.) in the Department of the Treasury or any other agency with which such vendor transacts or offers or proposes to transact business, or to any member of the immediate family (as defined by NJSA 52:13D-13i.) of any such officer or employee, or any partnership, firm, or corporation with which they are employed or associated, or in which such officer or employee has an interest within the meaning of NJSA 52:13D-13g.
- B. The solicitation of any fee, commission, compensation, gift, gratuity, or other item of value by any State officer or employee, or special State officer or employee, from any State vendor shall be reported in writing forthwith by the vendor to the Attorney General and the Executive Commission on Ethical Standards.
- C. No vendor may, directly or indirectly, undertake any private business, commercial, or entrepreneurial relationship with, whether or not pursuant to employment, contract or other agreement, express or implied, or sell any interest in such vendor to, any State officer or employee, having any duties or responsibilities in connection with the purchase, acquisition, or sale of any property or services by (or to) any State agency or any instrumentality thereof; or with any person, firm, or entity with which he is employed or associated, or in which he has an interest within the meaning of NJSA 52:13D-13g. Any relationships subject to this provision shall be reported in writing forthwith to the Executive Commission on Ethical Standards, which may grant a waiver of this restriction upon application of the State officer or employee, or special State officer or employee, upon a finding that the present or proposed relationship does not present the potential, actuality, or appearance of a conflict-of-interest.
- D. No vendor shall influence, attempt to influence, or cause to be influenced, any State officer or employee, or any special State officer or employee, in his official capacity in any manner which might tend to impair the objectivity or independence of judgment of said officer or employee.
- E. No vendor shall cause or influence, or attempt to cause or influence, any State officer or employee, or special State officer or employee, to use (or attempt to use) his official position to secure unwarranted privileges or advantages for the vendor or any other person.

F. The provisions cited above in paragraphs A. through E. shall not be construed to prohibit a State officer or employee, or special State officer or employee, from receiving gifts from (or contracting with) vendors under the same terms and conditions as are offered or made to members of the general public, subject to any guidelines the Executive Commission on Ethical Standards may promulgate under paragraph C. above.

4.30 **Respondent's Understanding of RFP**

The Respondent hereby expressly waives any right to, and agrees that there will be no claim for, additional payment because of any misunderstanding or misinterpretation of this RFP, or any failure to fully acquaint itself with all conditions relating to the Work.

5.0 **SCOPE OF WORK**

5.1 **Funds to be Audited**

The NJMC establishes funds to account for significant activities within its jurisdiction. Specific funds are maintained at the direction of the Commissioners and include the following:

- General Fund
- Environmental Center Fund
- Other Governmental Funds
- Solid Waste Enterprise Fund
- Fiduciary Fund

A separate audit will be required for the Meadowlands Conservation Trust ("MCT") Fund. (A copy of the December 31, 2013 MCT audit report will be made available at the pre-bid conference.)

5.2 **Audit Period**

The audit period is NJMC's fiscal year, which ends on December 31. The first year to be audited will be the fiscal year ending December 31, 2014.

5.3 **Anticipated Schedule**

1. Audit Field Work – Field work shall be completed to allow completion and submission of the Annual Audit to the NJMC Board of Commissioners by dates specified in Section 5.7. The audit firm shall provide fifteen (15) bound copies, one (1) unbound copy and one (1) CD or electronic version containing the audit report to the NJMC.

2. Meetings – The NJMC requires that at least two (2) meetings be held between the audit firm and the NJMC Audit Committee and MCT Finance Committee. One meeting should occur prior to the commencement of the audit and the other after the completion of the audit.

5.4 **Audit Scope - NJMC**

A. **Annual Audit**

An audit shall be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government auditing standards issued by the Comptroller General of the United States. It shall also include reporting requirements and audit procedures required by the Single Audit Act of 1984 as amended in 1996 and the US Office of Management and Budget (OMB) Circular Act - 133, Audits of State, Local Governments and Non-Profit Organizations. Financial statements shall be prepared in accordance with Governmental Accounting Standards Board Statement 34 (GASB 34).

Reports Required:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of any supplementary schedule of expenditures of federal awards in relation to the audited financial statements.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements.
3. A report on compliance and internal control over compliance applicable to each major federal program.
4. **The schedule of federal financial assistance and related auditor's report**, as well as the reports on the internal controls and compliance.

In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal structure, which could adversely affect **the organization's ability to record, process, summarize and report** financial data consistent with the assertions of management in the financial statements.

- Reportable conditions that are also material weaknesses shall be identified as such in the report.
- Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on internal controls.

The reports on compliance shall include all instances of noncompliance, irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware.

B. DEP Sanitary Landfill Closure Escrow Account Audit

An annual audit in accordance with the "Sanitary Landfill Facility Closure and Contingency Fund Act" (P.L. 1981 c. 306, amended by P.L. 1985, c. 455) shall be prepared for the fiscal year ending September 30th, beginning September 30, 2015 for the following:

- Keegan Landfill Site

Scope of Audit

1. Generally Accepted Auditing Standards
2. Compliance with Landfill Closure Law – as it pertains to the Landfill Escrow Account only.
3. Compliance with Landfill Closure Regulations – as it pertains to the Landfill Escrow Account only.

Required Financial Statements

1. Statement of Revenue, Expenditures and Changes in Fund Balance.
2. Statement of Assets, Liabilities and Fund Balance.
The annual audit report, prepared by a Certified Public Accountant, Registered Municipal Accountant, or Registered Public Accountant, is required to be submitted each year by October 31 and cover a fiscal year beginning October 1 and ending September 30. The audit needs to be performed in accordance with current professional standards.

C. **Annual Audit - Meadowlands Conservation Trust**

An audit shall be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government auditing standards issued by the Comptroller General of the United States. It shall also include reporting requirements and audit procedures required by the Single Audit Act of 1984 as amended in 1996 and the US Office of Management and Budget (OMB) Circular Act - 133, Audits of State, Local Governments and Non-Profit Organizations. Financial statements shall be prepared in accordance with Governmental Accounting Standards Board Statement 34 (GASB 34).

Reports Required:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of any supplementary schedule of expenditures of federal awards in relation to the audited financial statements.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements.
3. A report on compliance and internal control over compliance applicable to each major federal program.
4. The schedule of federal **financial assistance and related auditor's** report, as well as the reports on the internal controls and compliance.

In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal structure, which could adversely affect **the organization's ability to record, process, summarize and report** financial data consistent with the assertions of management in the financial statements.

- Reportable conditions that are also material weaknesses shall be identified as such in the report.

- Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on internal controls.

The reports on compliance shall include all instances of noncompliance, irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware.

5.5 **Working Papers**

Audit working papers will be indexed in a logical manner and contain evidence that each working paper or group of working papers has been subjected to appropriate supervisory review. Working papers will be clearly titled, dated, and will show the name of the auditor preparing the working paper. The working papers shall be retained for a period of three years after the end of each audit period and are subject to review by the staff of the Department of the Treasury and NJMC.

5.6 **Additional Requirements**

Historically, the NJMC has received some assistance from its auditors in the preparation of GASB 34 statements. The NJMC currently prepares all of the required statements, however the auditors should be available to provide assistance should it be required. The auditor will be required to complete any Statement of Cash Flows to be prepared.

5.7 **Audit Report Due Dates** – the following due dates will apply to both the NJMC and MCT audit reports.

1. Preliminary drafts of the audit report for the year ending December 31, 2014, are to be submitted to the NJMC Audit Committee (see Section 4.20) by **April 6, 2015**, and fifteen (15) bound copies, one (1) unbound copy and one (1) CD or electronic version of the final audit report are to be submitted by **April 13, 2015**. Preliminary drafts of the audit reports for the years ending December 31, 2015, and December 31, 2016, are to be submitted to the NJMC Audit Committee by **April 8, 2016** and **April 7, 2017**, respectively. Fifteen (15) bound copies, one (1) unbound copy and one (1) CD or electronic version of the final audit report are to be submitted by **April 15, 2016** and **April 14, 2017**, respectively.
2. Requests for extensions of these due dates must be made to the NJMC Audit Committee.

6.0 **PROPOSAL FORMAT AND CONTENT**

Proposals that do not satisfy the terms of this RFP may be rejected as being non-responsive. Please note and explain any deviations from the terms of this RFP.

The proposal must be submitted in one volume, divided into three easily identifiable sections, as follows:

6.1 **Technical Proposal**

This section shall describe the bidder's approach and plans for accomplishing the work outlined in this RFP. These plans and approaches should be described clearly and in sufficient detail to facilitate fair evaluation.

The proposal shall include the number of man-hours, for each category of employee that will be required to complete the project.

This section of the proposal shall contain at least the following information as listed below. Failure to do so may result in disqualification.

6.1.1 A brief introduction outlining the bidder's overall technical approach to complete the total project, including a statement of the bidder's understanding of the work to be performed and the time estimates in man-hours.

6.1.2 A project schedule appropriate to the complexity of the effort and time frame established.

6.1.3 A written plan and schedule for performing all of the required activities and the number and types of vendor personnel to be used during this engagement.

6.1.4 A summary of the problems, which the bidder might reasonably expect, and his solution to those anticipated problems.

6.2 **Organizational Support and Experience Proposal**

This section shall contain relevant firm background information, background information on personnel to be assigned to this project, and information regarding firm experience or prior projects that will **demonstrate the firm's capabilities** and qualifications with respect to this project.

The following items must be contained in this section:

- 6.2.1 Location of bidder's headquarters and nearest offices.
- 6.2.2 A chart of the bidder's organization that shows, for key project staff members, their level of responsibility within that organization.
- 6.2.3 A chart of the project organization for key functional tasks/activities with names of task leaders indicated.
- 6.2.4 A list of personnel and their specific replacements/backups to be assigned, their function on the project, their labor category and a detailed biographical sketch for each person assigned.
- 6.2.5 Documentation that clearly shows the bidder's experience performing similar governmental projects, including GASB34 audits.
- 6.2.6 A chart for each activity that which will show the commitment of staff members to the project.
- 6.2.7 Documentation that shows a satisfactory peer review has been received within the last three years, and if the peer review has addressed governmental auditing.

The Categories of a Bidder's Personnel shall be defined as follows:

Partner: A Partner is an individual who has ownership in the firm. A CPA certificate is required for this position. Qualifications include extensive audit experience and managerial ability. This individual is charged with the overall management of the audit engagement and responsibility for insuring that all necessary disclosures are made in the audit report.

Manager: This classification is directly under the partner. Qualifications include extensive audit experience and managerial ability. A CPA certificate is required for this position. This individual is responsible for the direct management of complex engagements including the technical review of audit working papers. This position requires technical research of complex accounting and auditing issues affecting presentation of audit reports.

Supervisor: This classification represents the third level of management. A CPA certificate is required for this position. This individual performs the direct management over the field audit engagement and the complete detailed review of audit working papers for quality, completeness and adequate documentation to substantiate audit report findings.

Senior: This classification represents the highest level of audit field staff (in charge). A bachelor's degree from an accredited university and at least three years working experience with a certified public accounting firm is required. Individuals in this position should be either a CPA or qualified to sit for the CPA examination.

Staff: This position requires an individual to possess a bachelor's degree from an accredited college. This position must represent a professional title in the bidder's organization and the individual should have a minimum of six months auditing experience with a certified public accounting firm. All staff individuals should be directly supervised during the field assignment by the senior.

Registered Municipal Accountant: This individual must be licensed by the State of New Jersey's State Board of Accountancy as a registered municipal accountant and is the person who signs the auditor's opinion on the financial statements.

6.3 **Cost Proposal**

This section shall contain all information related to costs, fees, commissions, hourly rates, discounts, etc.

6.3.1 Identify the number of hours per Personnel Category needed to complete the NJMC, DEP Closure Account and MCT audits and the corresponding hourly rate. Hourly rates will include fee, employee benefits, travel and other expenses, and profit.

6.3.2 Identify the total firm, fixed price for NJMC, DEP Closure Account and MCT audits, quoted in total dollars for each of the three (3) years to be audited and for each of the two (2) additional years in the event the contract is extended pursuant to Section 4.24.

6.3.3 The hourly rate per professional skill level will be the rates used for payments to comply with Section 4.22, Special Projects Additional Work.

7.0 **EVALUATION OF PROPOSALS**

7.1 **Acceptable Proposals**

A committee selected by the NJMC Board of Commissioners will evaluate all acceptable proposals. The Evaluation Committee will be comprised of no less than three members. The Evaluation Committee will consider all technical, financial, management and contractual aspects of the proposal received.

7.2 **Audit Firm Rotation**

In its 2008 report, *Selection and Use of Audit Firms by New Jersey Government Units* the **State Comptroller's office recommended that a** government unit should not use the same audit firm for more than ten (10) consecutive years. The NJMC will follow this recommendation in the evaluation of proposals and awarding of this contract. Accordingly, no firm which has provided audit services to the NJMC for ten or more consecutive years may be awarded the contract under this RFP.

7.3 **Evaluation Criteria**

The following weighted general criteria, not necessarily listed in the order of significance, will be used to evaluate proposals.

Factors

1. Prior Experience Auditing
 - a. Prior experience auditing NJ Authorities and Commissions.
 - b. Prior experience auditing programs financed by the Federal Government.
 - c. Prior experience with GASB 34 Audits.
 - d. Peer review results
2. Price – lump sum price of 3-year contract. Please note that price for the optional two-year extensions will not be considered in evaluation process.
3. Qualifications of staff to be assigned to the audit to be performed. Education, position in firm, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.
 - a. Audit team makeup and anticipated role of each team member in this engagement.
 - b. Overall supervision to be exercised.
 - c. Prior experience of the individual audit team members.

4. **Bidder's understanding of work to be performed.**
 - a. Adequate coverage.
 - b. Realistic time estimates of each audit step.
5. **Organization, size, and structure of Bidder's firm.**
(Considering size in relation to audits to be performed.)
 - a. Adequate size of firm.

7.4 **Selection of Independent Auditor**

The Evaluation Committee will provide a written report, which ranks responsive bidders according to the criteria identified in Section 7.2, to the Audit Committee.

The NJMC Audit Committee, established by the NJMC Board of **Commissioners ("Board")**, has the final decision on a recommendation to the Board for the selection of the independent auditor after the auditor selection process.

The contract shall be awarded by written notice to that responsible bidder whose proposal, conforming to the RFP, will be the most advantageous to the NJMC and the State, price and other factors considered.

SECTION 8.0 FORMS

Section 8.1

State of New Jersey New Jersey Meadowlands Commission

Submittal Form

TO: New Jersey Meadowlands Commission (NJMC)

RE: Independent Auditing Services

This Submittal will not be accepted after **11:00 am on October 20, 2014**. The Respondent agrees that this Submittal will not be withdrawn for a period of sixty (60) calendar days after the closing time for receipt of Submittals.

_____, the Respondent presenting this Submittal, hereby proposes and agrees to furnish all labor, equipment, materials, tools, and services necessary to perform all work.

The following documents are included with this Submittal Form:

- Business Registration Certificate
- Disclosure Form
- Moral Integrity Affidavit
- Public Law 2005, Chapter 51 and Executive Order 117
- Public Law 2005, Chapter 271
- Notice of Setoff for State Taxes
- Non- Conclusion Affidavit
- **Bidder's Affidavit of Authorization**
- MacBride Principles Form
- Ownership Disclosure and Disclosure of Investment Activities in Irfan Form

The Respondent declares that this Submittal is made without connection to any other person or persons making a submittal for the same work and is, in all respects, fair and without collusion or fraud.

The Respondent understands that the NJMC reserves the right to reject any or all Submittals, or to waive any informality or technicality in any Submittal, in the interest of the NJMC.

If a Corporation:

Typed Name of Corporation: _____

Typed Business Address: _____

Typed Telephone Number: _____

Incorporated under the laws of the State of _____
(if not New Jersey, then Respondent has enclosed authorization to do business in New Jersey).

I am authorized and hereby do sign this Submittal:

Typed Name of Signer: _____

Typed Title of Signer: _____

Typed Name of President: _____

Typed Name of Secretary: _____

Typed Name of Treasurer: _____

Dated: _____

(Affix Corporate Seal)

If a Partnership, Individual, or Non-Incorporated Organization:

Typed Name of Company: _____

Typed Address: _____

Typed Telephone Number: _____

I am authorized and hereby do sign this Submittal:

Typed Name of Signer: _____

Typed Title of Signer: _____

Dated: _____

End of Section 8.1

Section 8.3

**State of New Jersey
New Jersey Meadowlands Commission
Independent Auditing Services**

MORAL INTEGRITY AFFIDAVIT

State of: _____

SS:

County of: _____

I, _____, the _____ (TITLE) of _____, hereinafter called the Respondent, being first duly sworn, depose and say that:

1. The Respondent herewith submits a submission package regarding this Contract to the New Jersey Meadowlands Commission.
2. The Respondent wishes to demonstrate moral integrity to the satisfaction of the New Jersey Meadowlands Commission.
3. As of the date of signing this Affidavit, neither the Respondent nor any of his owners, officers, or directors are involved in any Federal, State, or other Governmental investigations concerning criminal or quasi-criminal violations, except as follows (If none, so state):

4. Neither the Respondent, nor any of his owners, officers, or directors has ever committed any violation of a Federal or State or quasi-criminal statute, except as follows (If none, so state):

5. The Respondent does not appear on the State of New Jersey's Treasurer's Debarment List.

6. _____ is the State in which the Respondent is incorporated.

7. If the answer to question #6 is a State other than New Jersey, the Vendor has received, from the Secretary of the State of New Jersey, a certificate authorizing the corporation to conduct business in New Jersey, and said certificate is attached hereto (YES / NO).

8. The names and addresses of the principals, officers, and shareholders of the Respondent are as follows (Use additional sheets, if necessary):

9. Respondent is personally acquainted with the operations of the firm; has full knowledge of the factual basis comprising the contents of this Affidavit; and attests that the contents are true.

10. This Affidavit is made to the New Jersey Meadowlands Commission, knowing that the Commission relies upon the truth of the statements contained herein.

(Signature)

(Typed Name of Signatory)

Subscribed and sworn to
before me this _____ day
of _____, 20_____.

(Notary Public)

My Commission expires _____, 20_____.

End of Section 8.3

Section 8.4

Public Law 2005, Chapter 51

(formerly Executive Order 134) and Executive Order 117 (2008)

INFORMATION AND INSTRUCTIONS For Completing The "Two- Year Vendor Certification and Disclosure of Political Contributions" Forms

Background Information

On September 22, 2004, then-Governor James E. McGreevey issued Executive Order 134, the purpose of which was to insulate the negotiation and award of State contracts from political contributions that posed a risk of improper influence, purchase of access or the appearance thereof. To this end, Executive Order 134 prohibited State departments, agencies and authorities from entering into contracts exceeding \$17,500 with individuals or entities that made certain political contributions. Executive Order 134 was superseded by Public Law 2005, c. 51, signed into law on March 22, 2005 ("Chapter 51").

On September 24, 2008, Governor Jon S. Corzine issued Executive Order No. 117 ("E.O. 117"), which is designed to enhance New Jersey's efforts to protect the integrity of procurement decisions and increase the public's confidence in government. The Executive Order builds upon the provisions of Chapter 51.

Two-Year Certification Process

Upon approval by the State, the Certification and Disclosure of Political Contributions form (CH51.1R1/21/2009) is valid for a two (2) year period. Thus, if a vendor receives approval on Jan 1, 2009, the certification expiration date would be Dec 31, 2011. Any change in the vendor's ownership status and/or political contributions during the two-year period will require the submission of new Chapter 51/EO117 forms to the State Review Unit. **Please note that it is the vendor's responsibility to file new forms with the State should these changes occur.**

Prior to the awarding of a contract, the agency should first send an e-mail to CD134@treas.state.nj.us to verify the certification status of the vendor. If the response is that the vendor is NOT within an approved two-year period, then forms must be obtained from the vendor and forwarded for review. If the response is that the vendor is within an approved two-year period, then the response so stating should be placed with the bid/contract documentation for the subject project.

Instructions for Completing the Forms

NOTE: Please refer to the next section, "Useful Definitions for Purposes of Ch. 51 and E.O. 117," for guidance when completing the forms.

Part 1: VENDOR INFORMATION

Business Name – Enter the full name of the Vendor, including trade name if applicable.

Business Type -- Select the vendor's business organization from the list provided.

Address, City, State, Zip and Phone Number – Enter the vendor's street address, city, state, zip code and telephone number.

Vendor Email – Enter the vendor's primary email address.

Vendor FEIN – Please enter the vendor's Federal Employment Identification Number.

INFORMATION AND INSTRUCTIONS
For Completing The "Two- Year Vendor Certification and Disclosure of Political Contributions" Forms

Part 2: PUBLIC LAW 2005, Chapter 51 / EXECUTIVE ORDER 117 (2008) DUAL CERTIFICATION

Read the following statements and verify that from the period beginning on or after October 15, 2004, no contributions as set forth at subsections 1(a)-(c) have been made by either the vendor or any individual whose contributions are attributable to the vendor pursuant to Executive Order 117 (2008).

NOTE: Contributions made prior to November 15, 2008 are applicable to Chapter 51 only.

Part 3: DISCLOSURE OF CONTRIBUTIONS MADE

Check the box at top of page 2 if no reportable contributions have been made by the vendor. If the vendor has no contributions to report, this box must be checked.

Name of Recipient Entity – Enter the full name of the recipient entity.

Address of Recipient Entity – Enter the recipient entity's street address.

Date of Contribution – Indicate the date of the contribution.

Amount of Contribution – Enter the amount of the reportable contribution.

Type of Contribution – Select the type of contribution from the list provided.

Contributor Name – Enter the full name of the contributor.

Relationship of Contributor to the Vendor -- Indicate relationship of the contributor to the vendor, e.g. officer or partner of the company, spouse of officer or partner, resident child of officer or partner, parent company of the vendor, subsidiary of the vendor, etc.

NOTE: If form is being completed electronically, click "Add a Contribution" to enter additional contributions. Otherwise, please attach additional pages as necessary.

Part 4: CERTIFICATION

Check box A if the person completing the certification and disclosure is doing so on behalf of the vendor and all individuals and/or entities whose contributions are attributable to the vendor.

Check box B if the person completing the certification and disclosure is doing so on behalf of the vendor only.

Check box C if the person completing the certification and disclosure is doing so on behalf of an individual and/or entity whose contributions are attributable to the vendor.

Enter the full name of the person authorized to complete the certification and disclosure, the person's title or position, date and telephone number.

**INFORMATION AND INSTRUCTIONS
For Completing The "Two- Year Vendor Certification and Disclosure of Political
Contributions" Forms**

USEFUL DEFINITIONS FOR THE PURPOSES OF Ch. 51 and E.O. 117

- **"Vendor"** means the contracting entity.
- **"Business Entity"** means any natural or legal person, business corporation, professional services corporation, limited liability company, partnership, limited partnership, business trust, association or any other legal commercial entity organized under the laws of New Jersey or any other state or foreign jurisdiction. The definition also includes (i) if a business entity is a for-profit corporation, any officer of the corporation and any other person or business entity that owns or controls 10% or more of the stock of the corporation; (ii) if a business entity is a professional corporation, any shareholder or officer; (iii) if a business entity is a general partnership, limited partnership or limited liability partnership, any partner; (iv) if a business entity is a sole proprietorship, the proprietor; (v) if the business entity is any other form of entity organized under the laws of New Jersey or any other state or foreign jurisdiction, any principal, officer or partner thereof; (vi) any subsidiaries directly or indirectly controlled by the business entity; (vii) any political organization organized under 26 U.S.C.A. § 527 that is directly or indirectly controlled by the business entity, other than a candidate committee, election fund, or political party committee; and (viii) with respect to an individual who is included within the definition of "business entity," that individual's spouse or civil union partner and any child residing with that person.¹
- **"Officer"** means a president, vice-president with senior management responsibility, secretary, treasurer, chief executive officer, or chief financial officer of a corporation or any person routinely performing such functions for a corporation. Please note that officers of non-profit entities are excluded from this definition.
- **"Partner"** means one of two or more natural persons or other entities, including a corporation, who or which are joint owners of and carry on a business for profit, and which business is organized under the laws of this State or any other state or foreign jurisdiction, as a general partnership, limited partnership, limited liability partnership, limited liability company, limited partnership association, or other such form of business organization.
- **"Reportable Contributions"** are those contributions, including in-kind contributions, in excess of \$300.00 in the aggregate per election made to or received by a candidate committee, joint candidates committee, or political committee; or per calendar year made to or received by a political party committee, legislative leadership committee, or continuing political committee.
- **"In-kind Contribution"** means a contribution of goods or services received by a candidate committee, joint candidates committee, political committee, continuing political committee, political party committee, or legislative leadership committee, which contribution is paid for by a person or entity other than the recipient committee, but does not include services provided without compensation by an individual volunteering a part of or all of his or her time on behalf of a candidate or committee.
- **"Continuing Political Committee"** includes any group of two or more persons acting jointly, or any corporation, partnership, or any other incorporated or unincorporated association, including a political club, political action committee, civic association or other organization, which in any calendar year contributes or expects to contribute at least \$4,300 to aid or promote the candidacy of an individual, or the candidacies of individuals, for elective public office, or the passage or defeat of a public questions, and which may be expected to make contributions toward such aid or promotion or passage or defeat during a subsequent election, provided that the group, corporation, partnership, association or other organization has been determined by the Commission to be a continuing political committee in accordance with N.J.S.A. 19:44A-8(b).

¹ Contributions made by a spouse, civil union partner or resident child to a candidate for whom the contributor is eligible to vote or to a political party committee within whose jurisdiction the contributor resides are permitted.

Public Law 2005, Chapter 51

(formerly Executive Order 134) and Executive Order 117 (2008)

**INFORMATION AND INSTRUCTIONS
For Completing The "Two- Year Vendor Certification and Disclosure of Political
Contributions" Forms**

- "Candidate Committee" means a committee established by a candidate pursuant to N.J.S.A. 19:44A-9(a), for the purpose of receiving contributions and making expenditures.
- "State Political Party Committee" means a committee organized pursuant to N.J.S.A. 19:5-4.
- "County Political Party Committee" means a committee organized pursuant to N.J.S.A. 19:5-3.
- "Municipal Political Party Committee" means a committee organized pursuant to N.J.S.A. 19:5-2.
- "Legislative Leadership Committee" means a committee established, authorized to be established, or designated by the President of the Senate, the Minority Leader of the Senate, the Speaker of the General Assembly, or the Minority Leader of the General Assembly pursuant to N.J.S.A. 19:44A-10.1 for the purpose of receiving contributions and making expenditures.
- "Political Party Committee" means:
 1. The State committee of a political party, as organized pursuant to N.J.S.A. 19:5-4;
 2. Any county committee of a political party, as organized pursuant to N.J.S.A. 19:5-3; or
 3. Any municipal committee of a political party, as organized pursuant to N.J.S.A. 19:5-2.

Agency Submission of Forms

The agency should submit the completed and signed Two-Year Vendor Certification and Disclosure forms, together with a completed Ownership Disclosure form, either electronically to cd134@treas.state.nj.us or regular mail at Chapter 51 Review Unit, P.O. Box 039, 33 West State Street, 9th Floor, Trenton, NJ 08625. Original forms should remain with the Agency and copies should be sent to the Chapter 51 Review Unit.

Questions & Answers

Questions regarding the interpretation or application of Public Law 2005, Chapter 51 (N.J.S.A. 19:44A-20.13) or Executive Order 117 (2008) may be submitted electronically through the Division of Purchase and Property website at <http://www.state.nj.us/treasury/purchase/execorder134.htm>. Responses to previous questions are posted on the website, as well as additional reference materials and forms.

NOTE: *The Chapter 51 Q&A on the website DOES NOT address the expanded pay-to-play requirements imposed by Executive Order 117. The Chapter 51 Q&A are only applicable to contributions made prior to November 15, 2008. There is a separate, combined Chapter 51/E.O. 117 Q&A section dealing specifically with issues pertaining to contributions made after November 15, 2008, available at <http://www.state.nj.us/treasury/purchase/execorder134.htm#state>.*



State of New Jersey
Division of Purchase and Property
Two-Year Chapter 51 / Executive Order 117 Vendor Certification and
Disclosure of Political Contributions

For AGENCY USE ONLY	
General Information	
Solicitation, RFP or Contract No. _____	Award Amount _____
Description of Services _____	
Agency Contact Information	
Agency _____	Contact Person _____
Phone Number _____	Agency Email _____

Part 1: Vendor Information

Full Legal Business Name _____
(Including trade name if applicable)

Business Type Corporation Limited Partnership Professional Corporation General Partnership
 Limited Liability Company Sole Proprietorship Limited Liability Partnership

Address 1 _____ Address 2 _____
City _____ State _____ Zip _____ Phone _____

Vendor Email _____ Vendor FEIN _____

Part 2: Public Law 2005, Chapter 51/ Executive Order 117 (2008) Certification

I hereby certify as follows:

1. On or after October 15, 2004, neither the below-named entity nor any individual whose contributions are attributable to the entity pursuant to Executive Order 117 (2008) has solicited or made any contribution of money, pledge of contribution, including in-kind contributions, company or organization contributions, as set forth below that would bar the award of a contract to the vendor, pursuant to the terms of Executive Order 117 (2008).
 - a) **Within the preceding 18 months**, the below-named person or organization has not made a contribution to:
 - (i) Any candidate committee and/or election fund of any candidate for or holder of the public office of Governor or *Lieutenant Governor*;
 - (ii) Any State, county, *municipal* political party committee; OR
 - (iii) Any *legislative leadership committee*.
 - b) **During the term of office of the current Governor(s)**, the below-named person or organization has not made a contribution to
 - (i) Any candidate, committee and/or election fund of the Governor or *Lieutenant Governor*; OR
 - (ii) Any State, county or *municipal* political party committee nominating such Governor in the election preceding the commencement of said Governor's term.
 - c) **Within the 18 months immediately prior to the first day of the term of office of the Governor(s)**, the below-named person or organization has not made a contribution to
 - (i) Any candidate, committee and/or election fund of the Governor or *Lieutenant Governor*; OR
 - Any State, county, *municipal* political party committee of the political party nominating the successful gubernatorial candidate(s) in the last gubernatorial election.

PLEASE NOTE: Prior to November 15, 2008, the only disqualifying contributions include those made by the vendor or a principal owning or controlling more than 10 percent of the profits or assets of a business entity (or 10 percent of the stock in the case of a business entity that is a corporation for profit) to any candidate committee and/or election fund of the Governor or to any state or county political party within the preceding 18 months, during the term of office of the current Governor or within the 18 months immediately prior to the first day of the term of Office of Governor.

Part 3: Disclosure of Contributions Made

Check this box if no reportable contributions have been made by the above-named business entity or individual.

Name of Recipient _____	Address of Recipient _____
Date of Contribution _____	Amount of Contribution _____
Type of Contribution (i.e. currency, check, loan, in-kind) _____	
Contributor Name _____	
Relationship of Contributor to the Vendor _____	
Contributor Address _____	
City _____	State _____ Zip _____

If this form is not being completed electronically, please attach pages for additional contributions as necessary. Otherwise click "Add a Contribution" to enter additional contributions.

Part 4: Certification

I have read the instructions accompanying this form prior to completing this certification on behalf of the above-named business entity. I certify that, to the best of my knowledge and belief, the foregoing statements by me are true. I am aware that if any of the statements are willfully false, I am subject to punishment.

I understand that this certification will be in effect for two (2) years from the date of approval, provided the ownership status does not change and/or additional contributions are not made. If there are any changes in the ownership of the entity or additional contributions are made, a new full set of documents are required to be completed and submitted. By submitting this Certification and Disclosure, the person or entity named herein acknowledges this continuing reporting responsibility and certifies that it will adhere to it.

(CHECK ONE BOX A, B or C)

- (A) I am certifying on behalf of the above-named business entity and all individuals and/or entities whose contributions are attributable to the entity pursuant to Executive Order 117 (2008).
- (B) I am certifying on behalf of the above-named business entity only.
- (C) I am certifying on behalf of an individual and/or entity whose contributions are attributable to the vendor.

Signed Name _____ Print Name _____
Phone Number _____ Date _____
Title/Position _____

Agency Submission of Forms

The agency should submit the completed and signed Two-Year Vendor Certification and Disclosure forms, together with a completed Ownership Disclosure form, either electronically to cd134@treas.state.nj.us, or regular mail at Chapter 51 Review Unit, P.O. Box 039, 33 West State Street, 9th Floor, Trenton, NJ 08625. The agency should save the forms locally and keep the original forms on file, and submit copies to the Chapter 51 Review Unit.

End of Section 8.4

Section 8.5

PUBLIC LAW 2005 CHAPTER 271

Vendor Certification and Political Contribution Disclosure Form

Contract Reference: Auditing Services – 2014 **Vendor:** _____

At least ten (10) days prior to entering into the above-referenced contract, the Vendor must complete this Certification and Disclosure Form, in accordance with the directions below and submit it to the State contact for such contract.

Please note that the disclosure requirements under Public Law 2005, Chapter 271 are separate and different from the disclosure requirements under Public Law 2005, Chapter 51 (formerly Executive Order 134). Although no vendor will be precluded from entering into a contract by any information submitted on this form, a vendor's failure to fully, accurately and truthfully complete this form and submit it to the appropriate State agency may result in the imposition of fines by the New Jersey Election Law Enforcement Commission.

Disclosure

Following is the required Vendor disclosure of all Reportable Contributions made in the twelve (12) months prior to and including the date of signing of this Certification and Disclosure to: (i) any State, county, or municipal committee of a political party, legislative leadership committee, candidate committee of a candidate for, or holder of, a State elective office, or (ii) any entity that is also defined as a "continuing political committee" under N.J.S.A. 19:44A-3(n) and N.J.A.C. 19:25-1.

The Vendor is required to disclose Reportable Contributions by: the Vendor itself; all persons or other business entities owning or controlling more than 10% of the profits of the Vendor or more than 10% of the stock of the Vendor, if the Vendor is a corporation for profit; a spouse or child living with a natural person that is a Vendor; all of the principals, partners, officers or directors of the Vendor and all of their spouses; any subsidiaries directly or indirectly controlled by the Vendor; and any political organization organized under section 527 of the Internal Revenue Code that is directly or indirectly controlled by the Vendor, other than a candidate committee, election fund, or political party committee.

"Reportable Contributions" are those contributions that are required to be reported by the recipient under the "New Jersey Campaign Contributions and Expenditures Reporting Act," P.L. 1973, c.83 (C.19:44A-1 et seq.), and implementing regulations set forth at N.J.A.C. 19:25-10.1 et seq. As of January 1, 2005, contributions in excess of \$300 during a reporting period are deemed "reportable."

**PUBLIC LAW 2005
CHAPTER 271**

Vendor: _____

Name and Address of Committee to Which Contribution Was Made	Date of Contribution	Amount of Contribution	Contributor's Name
Indicate "none" if no Reportable Contributions were made. Attach Additional Pages As Needed			

#1

Certification:

I certify as an officer or authorized representative of the Vendor that, to the best of my knowledge and belief, the foregoing statements by me are true. I am aware that if any of the statements are willfully false, I am subject to punishment.

#2

Name of Vendor: _____
Signed: _____
Print Name: _____
Title: _____
Date: _____

End of Section 8.5

Section 8.6

**State of New Jersey
New Jersey Meadowlands Commission
Independent Auditing Services**

NOTICE TO ALL BIDDERS OF SET-OFF FOR STATE TAX

Please be advised that, pursuant to L. 1995, c. 159, effective January 1, 1996, and codified at N.J.S.A. 59:49-19 and N.J.S.A. 59:49-20, and notwithstanding any provision of the law to the contrary, whenever any taxpayer, partnership or S corporation under contract to provide goods or services or construction projects to the state of New Jersey or its agencies or instrumentalities, including the legislative and judicial branches of State government, is entitled to payment for those goods and services or construction projects, at the same time a taxpayer, partner or shareholder of that entity is indebted for any State tax, the Director of the Division of **Taxation shall seek to set off that taxpayer's, partner's or shareholder's share** of the payment of that indebtedness. The amount set off shall not allow for the deduction of any expenses or other deductions which might be attributable to the taxpayer, partner or shareholder subject to set-off.

The Division of Taxation may initiate procedures to set off the tax debt of a specific vendor upon the expiration of ninety (90) days after either the issuance by the Division of a notice and demand for payment of any state tax owed by the taxpayer or the issuance by the Division of a final determination on any protest filed by the taxpayer against an assessment or final audit determination. A set-off reduces the contract payment due to a vendor by the amount of that **vendor's state tax indebtedness or, in the case of a vendor-partnership or vendor-S corporation**, by the amount of state tax indebtedness of any member-partner or shareholder of the partnership or S-corporation, respectively. N.J.A.C. 18:2-8.3.

The Director of the Division of Taxation shall give notice of the set-off to the taxpayer, partner or shareholder and shall provide an opportunity for a hearing within 30 days of such notice under the procedures for protest established under N.J.S.A. 54:49-18. No requests for conference, protest, or subsequent appeal to the Tax Court from any protest under N.J.S.A. 59:49-19 shall stay the collection of the indebtedness. Interest that may be payable by the State to the taxpayer, pursuant to L. 1987, c. 184 (N.J.S.A. 52:32-35) shall be stayed.

"I HAVE BEEN ADVISED OF THIS NOTICE"

Company: _____

Signature: _____

Print or Type Name of Signer: _____

Print or Type Title of Signer: _____

Date: _____

End of Section 8.6

Section 8.7

**State of New Jersey
New Jersey Meadowlands Commission
Independent Auditing Services**

NON-COLLUSION AFFIDAVIT

State of _____

SS:

County of _____

I, _____ (Name), of the municipality of _____
in the County of _____ and the State of _____ being
first duly sworn, depose and say that:

- I am the _____ (Title) of the firm _____
the Bidder making the Bid for this Contract.
- I execute the Bid with the full authority to do so.
- Said Bidder has not directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive bidding in connection with the above named Project.
- All statements contained in said Bid and in this affidavit are true and correct, and made with full knowledge that the New Jersey Meadowlands Commission relies upon the truth of the statements contained in the Bid and this affidavit in awarding this Contract.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such Contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees, or commercial or selling agencies maintained by the Bidder.

Subscribed and sworn to
before me this _____ day
of _____ 20__.

(Type or print name under signature)

(Notary Public)

My commission expires _____, 20__

End of Section 8.7

Section 8.8

**State of New Jersey
New Jersey Meadowlands Commission
Independent Auditing Services**

BIDDER'S AFFIDAVIT OF AUTHORIZATION

State of _____

_____ ss:

County of _____

_____ (Name of Bidder), being duly sworn, deposes and says that:

- he/she resides at _____;
- he/she is the _____ (Title) who signed the Bid Forms for this RFP;
- he/she is duly authorized to sign, and that the Bid is a true offer of the Bidder, and the seal attached is the seal of the Bidder; and,
- all the declarations and statements contained in the Bid are true to the best of his/her knowledge and belief.

(Signature)

(Typed Name)

Subscribed and sworn to
before me this _____ day
of _____ 20__.

(Notary Public)

My commission expires _____, 20__

End of Section 8.8

Section 8.9

**State of New Jersey
New Jersey Meadowlands Commission
Independent Auditing Services**

MacBride Principles Form

BIDDER'S REQUIREMENT: TO PROVIDE A CERTIFICATION IN COMPLIANCE WITH MACBRIDE PRINCIPLES AND NORTHERN IRELAND ACT OF 1989

Pursuant to Public Law 1995, c. 134, a responsible bidder selected, after public bidding, by the Director of the Division of Purchase and Property, pursuant to N.J.S.A. 52:34-12, or the Director of the Division of Building and Construction, pursuant to N.J.S.A. 52:32-2, must complete the certification below by checking one of the two representations listed and signing where indicated. If a bidder who would otherwise be awarded a purchase, contract or agreement does not complete the certification, then the Directors may determine, in accordance with applicable law and rules, that it is in the best interest of the State to award the purchase, contract or agreement to another bidder who has completed the certification and has submitted a bid within five (5) percent of the most advantageous bid. If the Directors find contractors to be in violation of the principles which are the subject of this law, they shall take such action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

I certify, pursuant to N.J.S.A. 52:34-12.2, that the entity for which I am authorized to bid:

has no ongoing business activities in Northern Ireland and does not maintain a physical presence therein through the operation of offices, plants, factories, or similar facilities, either directly or indirectly, through intermediaries, subsidiaries or affiliated companies over which it maintains effective control; or

will take lawful steps in good faith to conduct any business operations it has in Northern Ireland in accordance with the MacBride principles of nondiscrimination in employment as set forth in N.J.S.A. 52:18A-89.8 and in conformance with the United Kingdom's Fair Employment (Northern Ireland) Act of 1989, and permit independent monitoring of their compliance with those principles.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Signature: _____

Print Name: _____ Title: _____

Firm Name: _____

Date: _____

Section 8.10

Independent Auditing Services

**STATE OF NEW JERSEY -- DIVISION OF PURCHASE AND PROPERTY
OWNERSHIP DISCLOSURE FORM**

Solicitation Number: Auditing Services - 2014 Bidder/Offeror: _____

PART 1: PLEASE COMPLETE THE QUESTIONS BELOW BY CHECKING EITHER THE "YES" OR "NO" BOX.
ALL PARTIES ENTERING INTO A CONTRACT WITH THE STATE ARE REQUIRED TO COMPLETE THIS FORM PURSUANT TO N.J.S.A. 52:26-24.2
 PLEASE NOTE: IF THE BIDDER/OFFEROR IS A NON-PROFIT, THIS FORM IS NOT REQUIRED. PLEASE COMPLETE THE SEPARATE DISCLOSURE OF INVESTIGATIONS FORM.

- | | | |
|---|--------------------------|--------------------------|
| | YES | NO |
| 1. Are there any individuals, corporations or partnerships owning a 10% or greater interest in the bidder/offeror? | <input type="checkbox"/> | <input type="checkbox"/> |
- IF THE ANSWER TO QUESTION 1 IS NO, PLEASE SIGN AND DATE THE FORM. YOU DO NOT HAVE TO COMPLETE ANY MORE QUESTIONS ON THIS FORM. IF THE ANSWER TO QUESTION 1 IS YES, PLEASE ANSWER QUESTIONS 2-4 BELOW.**
- | | | |
|---|--------------------------|--------------------------|
| 2. Of those parties owning a 10% or greater interest in the bidder/offeror, are any of those parties individuals ? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Of those parties owning a 10% or greater interest in the bidder/offeror, are any of those parties corporations or partnerships ? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. If your answer to Question 3 is "YES", are there any parties owning a 10% or greater interest in the corporation or partnership referenced in Question 3? | <input type="checkbox"/> | <input type="checkbox"/> |

IF ANY OF THE ANSWERS TO QUESTIONS 2-4 ARE YES, PLEASE PROVIDE THE REQUESTED INFORMATION IN PART 2 BELOW.

PART 2: PLEASE PROVIDE FURTHER INFORMATION RELATED TO QUESTIONS 2-4 ANSWERED AS "YES".
 For Questions 2-4 answered "YES", you **must** disclose identifying information related to the individuals, partnerships and/or corporations owning a 10% or greater interest in the bidder/offeror. Further, if one or more of these entities is itself a corporation or partnership, you must also disclose all parties that own a 10% or greater interest in that corporation or partnership. This information is required by statute.

TO COMPLETE PART 2, PLEASE PROVIDE THE REQUESTED INFORMATION PERTAINING TO EITHER INDIVIDUALS OR PARTNERSHIPS/CORPORATIONS HAVING A 10% OR GREATER INTEREST IN THE BIDDER/OFFEROR. IF YOU NEED TO MAKE ADDITIONAL ENTRIES, CLICK THE "ADD AN ENTRY" BUTTON IN THE APPROPRIATE ENTITY TYPE.

Individuals	
Name: _____	Date of Birth: _____
Office Held: _____	Ownership Interest _____ %
Home Address: _____	
City _____	State _____ Zip Code _____
Are there additional entities holding 10% or greater ownership interest in the bidder/offeror and its parent corporation/partnership?	
<input type="checkbox"/> Yes or <input type="checkbox"/> No	
<input type="button" value="Delete Entry"/>	
<input type="button" value="Add An Additional Individuals Entry"/>	

Partnerships/Corporations

Entity Name: _____		
Partner Name: _____	Ownership Interest _____ %	
Business Address: _____	Delete Entry	
City _____		State _____ Zip Code _____
Are there additional entities holding 10% or greater ownership interest in the bidder/offeree and its parent corporation/partnership?		
<input type="checkbox"/> Yes or <input type="checkbox"/> No		
Add An Additional Partnerships/Corporations Entry		

ONCE YOU HAVE IDENTIFIED ALL PARTIES HAVING A 10% OR GREATER OWNERSHIP INTEREST IN THE BIDDER/OFFEROR AND ITS PARENT CORPORATION/PARTNERSHIPS, PLEASE SIGN AND DATE BELOW AND PROCEED TO THE DISCLOSURE OF INVESTIGATIONS FORM.

Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge that the State of New Jersey is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the State to notify the State in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with the State of New Jersey and that the State at its option may declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print): _____ Signature: _____
Title: _____ Date: _____
FEIN/SSN: _____

ALL BIDDER/OFFERORS MUST COMPLETE THE DISCLOSURE OF INVESTIGATIONS FORM

**STATE OF NEW JERSEY -- DIVISION OF PURCHASE AND PROPERTY
DISCLOSURE OF INVESTIGATIONS AND OTHER ACTIONS INVOLVING BIDDER FORM**

Solicitation Number: Auditing Services - 2014

Bidder/Officer: _____

**PART 1: PLEASE COMPLETE THE QUESTIONS BELOW BY CHECKING EITHER THE "YES" OR "NO" BOX.
PLEASE REFER TO THE PERSONS AND/OR ENTITIES LISTED ON YOUR OWNERSHIP DISCLOSURE FORM WHEN ANSWERING THE
QUESTIONS BELOW.**

**NON-PROFIT ENTITIES: PLEASE LIST ALL OFFICERS/DIRECTORS IN PART 2 OF THIS FORM. YOU WILL BE REQUIRED TO ANSWER THE
QUESTIONS BELOW WITH RESPECT TO THESE INDIVIDUALS.**

- | | YES | NO |
|---|--------------------------|--------------------------|
| 1. Has any person or entity listed on this form or its attachments ever been arrested, charged, indicted, or convicted in a criminal or disorderly persons matter by the State of New Jersey (or political subdivision thereof), any other state or the U.S. Government? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Has any person or entity listed on this form or its attachments ever been suspended, debarred or otherwise declared ineligible by any government agency from bidding or contracting to provide services, labor, materials or supplies? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are there currently any pending criminal matters or debarment proceedings in which the firm and/or its officers and/or managers are involved? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Has any person or entity listed on this form or its attachments been denied any license, permit or similar authorization required to engage in the work applied for herein, or has any such license, permit or similar authorization been revoked by any agency of federal, state or local government? | <input type="checkbox"/> | <input type="checkbox"/> |

**IF ANY OF THE ANSWERS TO QUESTIONS 1-4 ARE YES, PLEASE PROVIDE THE REQUESTED INFORMATION IN PART 2 BELOW.
IF ALL OF THE ANSWERS TO QUESTIONS 1-4 ARE NO, PLEASE READ AND SIGN THE FORM BELOW. NO FURTHER ACTION IS NEEDED.
IF YOU ARE A NON-PROFIT, YOU MUST DISCLOSE ALL OFFICERS/DIRECTORS IN PART 2 BELOW.**

PART 2: PROVIDING ADDITIONAL INFORMATION

For Questions 1-4 answered "YES", you **must** provide a detailed description of any investigation or litigation, including but not limited to administrative complaints or other administrative proceedings, involving public sector clients during the past 5 years. This description must include the nature and status of the investigation, and for any litigation, the caption of the action, a brief description of the action, the date of inception, current status, and if applicable, disposition. Please provide this information in the box labeled "Additional Information" below. The box will prompt you to provide the information referenced above. Please provide thorough answers to each question. Click on the "Add Additional Information" button below the box if you need to make additional entries.

Non-profit bidder/officers must disclose the individuals serving as officers or directors for purposes of this form. Please indicate all individuals acting in either capacity by providing the information located in the "Officers/Directors" box. If additional entries are needed, click the "Add an Officer/Director Entry" button.

Once all required information has been disclosed, please sign and date below

Additional Information	
Person or Entity _____ Date of Inception: _____ Current Status _____ Brief Description _____ Caption of Action (if applicable) _____ Disposition of Action (if applicable) _____ Bidder/Offeror Contact Name _____ Contact Phone Number _____	<input type="button" value="Delete Entry"/>
<input type="button" value="Add Additional Information"/>	
Officers/Directors	
Name: _____ Title _____ DOB _____ Address _____ City _____ State _____ Zip Code _____ Phone _____ E-Mail _____	<input type="button" value="Delete Entry"/>
<input type="button" value="Add An Additional Officer/Director Entry"/>	
<p>Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge that the State of New Jersey is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the State to notify the State in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with the State of New Jersey and that the State at its option may declare any contract(s) resulting from this certification void and unenforceable.</p> <p>Full Name (Print): _____ Signature: _____</p> <p>Title: _____ Date: _____</p>	

State of New Jersey
Division of Purchase and Property
DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN

Solicitation Number: Auditing Services 2014 **Bidder/Offeror:** _____

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that the person or entity, or one of the person or entity's parents, subsidiaries, or affiliates, is not identified on a list created and maintained by the Department of the Treasury as a person or entity engaging in investment activities in Iran. If the Director finds a person or entity to be in violation of the principles which are the subject of this law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the person or entity.

I certify, pursuant to Public Law 2012, c. 25, that the person or entity listed above for which I am authorized to bid/renew:

- is not providing goods or services of \$20,000,000 or more in the energy sector of Iran, including a person or entity that provides oil or liquefied natural gas tankers, or products used to construct or maintain pipelines used to transport oil or liquefied natural gas, for the energy sector of Iran, **AND**
- is not a financial institution that extends \$20,000,000 or more in credit to another person or entity, for 45 days or more, if that person or entity will use the credit to provide goods or services in the energy sector in Iran.

In the event that a person or entity is unable to make the above certification because it or one of its parents, subsidiaries, or affiliates has engaged in the above-referenced activities, a detailed, accurate and precise description of the activities must be provided in part 2 below to the Division of Purchase and Property under penalty of perjury. Failure to provide such will result in the proposal being rendered as non-responsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

PART 2: PLEASE PROVIDE FURTHER INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN

You must provide a detailed, accurate and precise description of the activities of the bidding person/entity, or one of its parents, subsidiaries or affiliates, engaging in the investment activities in Iran outlined above by completing the boxes below.

EACH BOX WILL PROMPT YOU TO PROVIDE INFORMATION RELATIVE TO THE ABOVE QUESTIONS. PLEASE PROVIDE THOROUGH ANSWERS TO EACH QUESTION. IF YOU NEED TO MAKE ADDITIONAL ENTRIES, CLICK THE "ADD AN ADDITIONAL ACTIVITIES ENTRY" BUTTON.

Name _____	Relationship to Bidder/Offeror _____
Description of Activities _____	

Duration of Engagement _____	Anticipated Cessation Date _____
Bidder/Offeror Contact Name _____	Contact Phone Number _____

ADD AN ADDITIONAL ACTIVITIES ENTRY

Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the above-referenced person or entity. I acknowledge that the State of New Jersey is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the State to notify the State in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with the State of New Jersey and that the State at its option may declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print): _____ Signature: _____
Title: _____ Date: _____

End of Section 8.10