



NEW JERSEY SPORTS & EXPOSITION AUTHORITY

REQUEST FOR PROPOSAL

FOR AUDIT SERVICES

YEARS 2014, 2015 & 2016

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

TABLE OF CONTENTS

	<u>Page</u>
A.OVERVIEW	2-3
B. BACKGROUND	4-9
C. SCOPE OF WORK	9-13
D. PROPOSAL PREPARATION	13-17
E. EVALUATION CRITERIA	17-18
F. ORAL PRESENTATION	18
G. OTHER REQUIRED TERMS AND CONDITIONS FOR PROPOSAL SUBMISSION	18-27
SCHEDULE I FEE PROPOSAL – (sealed) Pricing & Hours	28
SCHEDULE II FEE PROPOSAL – (unsealed) Hours Only	29
 APPENDIX H- REQUIRED FORMS	
EXHIBIT I NEW JERSEY SPORTS & EXPOSITION AUTHORITY ANNUAL AUDIT	
EXHIBIT II NEW JERSEY MEADOWLANDS COMMISSION ANNUAL AUDIT	
EXHIBIT III MEADOWLANDS CONSERVATION TRUST ANNUAL AUDIT	
EXHIBIT IV LANDFILL CLOSURE ESCROW FUND ANNUAL AUDIT KEEGAN LANDFILL FACILITY	
EXHIBIT V NEW JERSEY SPORTS & EXPOSITION AUTHORITY SAVINGS & INVESTMENT ANNUAL REPORT	

A.OVERVIEW

General

The RFP is prepared for the purpose of establishing a service contract between the New Jersey Sports and Exposition ("NJSEA") and an independent Certified Public Accounting firm (the "CPA Firm") to provide audit services. The anticipated term of the contract to be awarded to the CPA Firm, as a result of this RFP, will be for a three (3) year period commencing with the audit work for the year ending December 31, 2014 and carrying through 2016, with two additional one-year renewable options that can be exercised solely by the NJSEA for 2017 and 2018.

The NJSEA reserves the right to terminate the agreement at any time if the contracted CPA Firm materially fails to comply with the contractual requirements or fails to provide the stated deliverables in a timely and efficient manner.

Mandatory Pre-Proposal Conference

There will be a **mandatory Pre-Proposal Conference**, where additional information will be available and in a forum in which members of the NJSEA will answer questions.

Attendance at this Conference is an absolute requirement and condition of the RFP process, and not meeting this condition; including signing the attendance form will result in the rejection of the RFP submission. The Conference will be held in the NJSEA offices located at One DeKorte Park Plaza, Lyndhurst, New Jersey 07071 on June 3, 2015, starting at 10 am.

Any questions arising from potential RFP respondents subsequent to the Pre-Proposal Conference must be submitted in writing. The NJSEA will provide written responses to all questions and all attendees will be provided with the questions and answers via email. Post conference questions can be submitted by e-mail with the phrase "Audit Services RFP" as the subject to ed.bulmer@njmeadowlands.gov. Deadline for questions is June 8, 2015.

Deadline For Submission Of Written Proposals

One original and six (6) copies of the sealed proposal must be submitted to the: Audit Evaluation Committee of the Board of Commissioners, c/o, Edward Bulmer, Director of Finance at NJSEA, 1 DeKorte Park Plaza, Lyndhurst, NJ 07071 no later than 3:00 pm on June 24, 2015. E-mail submissions are **not** acceptable.

Selection of Independent Auditor

The Evaluation Committee will consider all technical, financial, management and contractual aspects of the proposals received. The Evaluation Committee will rank responsive bidders according to the criteria identified in Section E. Once all responsive

bidders have been ranked, the sealed Fee Proposals will be unsealed and scored. The fee proposal score will then be added to the rankings established by the Evaluation Committee. The Evaluation Committee will provide a report of the rankings to the NJSEA Audit Committee. At this time, one or more of the firms may be invited to make a formal presentation and answer questions of the Audit Committee. 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 NJSEA and the State, price and other factors considered.

Projected Timetable For Selection Process

	<u>Date</u>
Mandatory Pre-proposal Conference	June 3, 2015
Deadline for questions	June 8, 2015
Written Proposals must be received by 3:00PM	June 24, 2015
Evaluation committee will recommend to the audit committee the rankings Of the CPA firms judged to be best qualified to perform the audit services	July 8, 2015
Audit committee's final recommendation to Board of Commissioners	July 16, 2015

B. BACKGROUND –

The Authorizing Legislation

The New Jersey Sports and Exposition Authority

The New Jersey Sports and Exposition Authority (“NJSEA”) was created by the laws of the State of New Jersey of 1971, Chapter 137, enacted May 10, 1971, as supplemented and amended (the “Act”). It is constituted as an instrumentality of the State, exercising public and essential governmental functions. The Act empowers the NJSEA to own and operate various projects, located in the State of New Jersey, including stadiums and other buildings and facilities for athletic contests, horse racing, and other spectator sporting events, trade shows, and other expositions.

The NJSEA has no stockholders or equity holders, and all bond proceeds, revenues, or other cash received must be applied for specific purposes in accordance with the provisions of the Act, and related bond resolutions, for the security of the bondholders. The NJSEA’s Board consists of the President of the NJSEA, the State Treasurer, and a member of the New Jersey Meadowlands Commission, appointed by the Governor, who are members ex officio, and eleven members appointed by the Governor with the advice and consent of the State Senate.

On January 13, 1992, the New Jersey legislature adopted Chapter 375 of P.L. 1991, which approved the issuance of bonds, State Contract Bonds, by the NJSEA, pursuant to a contract between the NJSEA and the State Treasurer. The contract requires the Treasurer to provide funds from the General Fund of the State necessary to pay the debt service on the bonds, subject to and dependent upon annual appropriations by the State Legislature. On November 24, 1998, the contract was restated and amended to expand the scope of projects eligible for the issuance of bonds to include the Wildwoods Convention Center project. In 2009, the NJSEA made a change in an accounting principle for State Contract Bonds. Accordingly, the assets, liabilities, revenue and expenses related to the State Contract Bonds have been removed from the NJSEA’s financial statements. The State Contract Bonds will now be reported directly by the State.

NJSEA Operations

During 2014, the NJSEA was responsible for the operations of the IZOD Center and provided services to MetLife Stadium and the New Meadowland Racetrack. (“NMR”)

Meadowlands Racetrack

On December 19, 2011, NJSEA and “NMR” entered into a 30-year lease agreement for full operational control of the Meadowlands Racetrack, the development of 4 Off Track Wagering (“OTW”) sites and the transfer of 35% interest in Account Wagering. The lease has an additional option for 10 years of renewal at its conclusion. On November 23,

2013, NMR moved its operations to a newly constructed facility opposite the old grandstand.

Izod Center

The Izod Center is a 20,000 seat indoor arena with 28 private suites, containing approximately 466 seats, and 4,000 of its own parking spaces. Its revenues are generated from leases and license agreements with sporting events, family shows, and concerts. In calendar year 2014, the Izod Center held approximately 90 events.

On January 15, 2015 the Board of Commissioners of the NJSEA voted to shut down the Izod Center. The last event to be held at the Izod Center will be a circus performance on March 22, 2015.

Monmouth Park Racetrack

On February 29, 2012, the NJSEA and the New Jersey Thoroughbred Horsemen Association (“NJTHA”) executed a 35-year lease to operate the Monmouth Park racetrack and the Woodbridge OTW. The agreement included a 35% interest in account wagering and the rights to build and operate an additional five off track facilities. The NJTHA took full operational control on May 3, 2012.

The Greater Wildwoods Convention Center

The Wildwoods Convention Center (the “Center”) is located on the boardwalk in Wildwood, New Jersey, consisting of a 72,000 square foot exhibition floor and parking for 700 vehicles. Rental of the space for trade shows, concerts, conventions, and meetings comprise the Center’s revenues.

The towns of Wildwood, North Wildwood, and Wildwood Crest impose a tourism tax on retail sales. Ninety percent of these revenues are provided to the NJSEA to pay debt related to the convention center, as well as to operate, maintain and promote the facilities.

On February 23, 1998, the NJSEA assumed the assets and liabilities and undertook the existing operations of the Wildwoods Convention Center. As a result, the NJSEA includes the financial statements of the Wildwoods Convention Center in its annual report. The assets and liabilities were recorded at fair value and the difference was recorded to net assets, invested in capital facilities.

Additional information concerning the management and operations of the NJSEA is available on line: www.njsea.com. The Annual Report can also be found there.

Effective February 5, 2015, Governor Christie signed law A-3969/S-2647 that consolidates the NJSEA and the NJMC. For calendar years 2015 and 2016, a consolidated financial statement will be issued.

New Jersey Meadowlands Commission

Originally known as the Hackensack Meadowlands Development Commission, the agency was created by an Act of the Legislature in 1968 – the Hackensack Meadowlands Reclamation and Development Act (N.J.S.A. 13:17-1 et seq.) The Act, effective Jan. 13, 1969, recognized the importance of the Meadowlands as a unique place for new jobs, thriving communities and recreational opportunities. The agency was renamed the New Jersey Meadowlands Commission (“NJMC”) on Aug. 27, 2001.

The NJMC’s enabling legislation gave the Commission a three-fold mandate:

- To provide for the orderly development of the region;
- To provide facilities for solid waste; and
- To protect the delicate balance of nature;

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

Landfill Management

The NJMC operates one landfill in the Meadowlands District – the Keegan Landfill in Kearny. The Keegan Landfill accepts construction and demolition debris and certain non-hazardous industrial waste. Hundreds of public and private entities in Northern New Jersey use the landfill. The Commission collects leachate at Keegan and closed landfills, preventing the release of contaminated water into the district. By cleaning up the Meadowlands District’s orphaned landfills and providing facilities for solid waste disposal, the NJMC has provided the foundation for the region’s environmental transformation and economic development.

The Commission also leases a composting site for municipal, county and commercial entities to deposit leaves, grass and brush that is composted at a separate location.

Land-Use Management

The Division of Land Use Management is responsible for establishing and enforcing the zoning and subdivision regulations of the Meadowlands District. All plans and property improvements, including redevelopment projects, are reviewed in accordance with NJMC Regulations, which effectuate the Meadowlands Master Plan to ensure orderly development. The Division is responsible for reviewing construction plans, specifications, and details for new construction, alterations and renovations to buildings

within the Meadowlands District for conformance with the New Jersey Uniform Construction Code.

NJMC staff conducts routine inspections of properties within the Meadowlands District to ensure compliance with NJMC land use regulations pertaining to fill operations, site work and construction, dumping, signage, property maintenance, debris and vegetation, occupancy, and building occupancy.

Transportation

The Transportation Group is responsible for ensuring that site plan review applications comply with the NJMC Regulations regarding traffic and transportation. The group also works on other transportation-related initiatives, including the Meadowlands Adaptive Signal System for Traffic Reduction (MASSTR) project, as described below.

The NJMC's innovative and award-winning MASSTR project entails modernizing 128 signalized intersections throughout the Meadowlands District to reduce traffic delays, congestion and airborne emissions. MASSTR is the first adaptive signal system of its kind in New Jersey and the largest system to be implemented at one time in the country

The \$12.5 million project is predominantly funded by a highly competitive \$10 million U.S. Department of Transportation TIGER 2 grant awarded to the NJMC in 2010. The Commission is funding the remaining \$2.5 million from its Meadowlands Transportation Planning District (MTPD) Fund.

Stormwater / Floodplain Management

The NJMC inspects 34 tide gates in the Meadowlands District and monitors 11 of these tide gates on a continuous basis. The Commission has occasionally, when funding has become available, undertaken specific flood control projects to assist residents and businesses in the District.

Renewable Energy

Through its renewable energy initiatives, NJMC has established itself as a regional leader in the promotion of alternative power sources. The NJMC's achievements include a 3 megawatt, groundbreaking, grid-connected solar farm built on the Commission's closed 1A landfill in Kearny. It is the first solar installation on a State-owned landfill. The array consists of 12,506 photovoltaic panels mounted on 13 acres atop the 35-acre landfill. The panels supply power directly to the electric grid.

The NJMC also facilitated the formation of a solar power purchasing cooperative between the Borough of Little Ferry, the Town of Secaucus and their respective Boards of Education, which resulted in 76.5 kilowatts generated from rooftop solar panels in Little Ferry and 770 kilowatts generated in Secaucus from rooftop and ground-mounted panels.

Parks and Natural Resources

The NJMC since 1969 has preserved more than 3,500 acres of environmentally sensitive wetlands and overseen the construction of or helped to improve more than 10 parks in the District. The Natural Resources Management Department conducts surveys on area wildlife and looks for ways to enhance and preserve the environment by protecting wetlands and native plants and animals, and by finding ways to eliminate or reduce invasive flora and nuisance fauna.

Meadowlands Environmental Research Institute (MERI)

MERI serves as the scientific and technological arm of the NJMC and consists of: the MERI Laboratory, the Geographic Information System (GIS) department and the MERI library.

The MERI lab performs ongoing monitoring and studies of the region's air, soils and water. It also conducts wetlands research that helps the Commission learn new benefits of these environmentally sensitive lands and how they can best be enhanced to further help the environment.

The GIS department provides valuable resources to Meadowlands District municipalities through its digital mapping program, which uses state-of-the-art technology to create, maintain and update comprehensive, web-based digital maps and mapping tools for every property in each of the fourteen District municipalities. The high-tech maps help first responders protect communities and assist local governments in operating more efficiently.

Water Level Alert System and Flood Maps

The NJMC provides a water level alert system and flood maps to first responders and the public. The email and text-based alerts for Meadowlands District towns are sent when water levels reach 5.5 feet and continue to be relayed as the levels rise. The interactive, web-based flood prediction maps include the parts of Meadowlands District municipalities that may flood from sea surge levels of 4 to 8 feet.

Meadowlands Environment Center

The NJMC opened the Meadowlands Environment Center (MEC) in 1983 to provide environmental education programs to schoolchildren and professional development opportunities for teachers. The NJMC and Ramapo College of New Jersey entered into a partnership in 2003 to develop a comprehensive environmental education program for schools and the general public. Approximately 15,000 students participate in MEC education programs each year.

Additional information concerning the management and operations of the NJMC is available on line: www.njmeadowlands.gov . The Annual Report can also be found there.

Meadowlands Conservation Trust (MCT)

The MCT was established within the Dept. of Community Affairs through an Act of Legislation in 1999 to acquire land through either fee simple acquisition or conservation easements with the purpose of permanently preserving wetlands, water ways and open space in the Hackensack River Watershed. The MCT's Chief Executive Officer heads a small support staff of NJMC funded employees and in addition receives operational assistance from non-assigned NJMC staff.

C. SCOPE OF WORK

The NJSEA is seeking proposals from Independent Certified Public Accounting firms to audit, in accordance with auditing standards generally accepted in the United States, the annual financial statements of the NJSEA for the year ending December 31, 2014. For years ending 2015 and 2016, a consolidated audit of the NJSEA, that will include the operations of the former NJMC, will also be conducted.

The NJSEA is also seeking proposals from Independent Certified Public Accounting firms to audit the former NJMC for the year ending December 31, 2014 that 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).

The following is a listing of the reports to be issued in connection with the audits for each of the years ending December 31, 2014, 2015 and 2016 that your proposal must cover:

The NJSEA prepares consolidated financial statements in accordance with generally accepted accounting principles. A separate audit will be conducted that will cover statements of financial position and the related statements of operations and changes in net assets and cash flows for the year ending December 31, 2014.

For calendar year 2014, separate consolidated financial statements in accordance with generally accepted accounting principles will be prepared on the operations of the NJMC and Meadowlands Conservation Trust (MCT).

Effective February 5, 2015, Governor Christie signed law A-3969/S-2647 that consolidates the NJSEA and the NJMC.

For years 2015 and 2016, the NJSEA will be preparing consolidated financial statements in accordance with generally accepted accounting principles that will include the operations of the former NJMC.

2014 Deliverable NJSEA

An expression of an opinion on the fairness of presentation of the Consolidated Financial Statements of the NJSEA (as described above) as to their conformity with generally accepted accounting principles.

NJSEA Savings and Investment Plan.

An expression of an opinion on the fairness of presentation of the financial statements of net assets available for benefits and the related statements of changes in net assets available for benefits for the year ending December 31, 2014, December 31, 2015 and December 31, 2016 as to their conformity with generally accepted principles.

2014 Deliverable NJMC

An expression of an opinion on the fairness of the financial statements of the NJMC 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.

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

In addition to the above opinion, the following reports will be prepared:

- A report on compliance and internal control over financial reporting based on an audit of the financial statements.
- A report on compliance and internal control over compliance applicable to each major federal program.
- 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 reports 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.

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) and generally accepted auditing standards, shall also be performed for the fiscal years ending September 30, 2015, September 30, 2016, and September 30, 2017 for the Keegan Landfill Site.

The scope of the audit will include determining compliance with Landfill Closure Law and Regulations as it pertains to the Landfill Escrow Account only.

Required Financial Statements

Statement of Revenue, Expenditures and Changes in Fund Balance.

Statement of Assets, Liabilities and Fund Balance.

The audit report of the Sanitary Landfill Closure Escrow Account is required to be submitted each year by October 31 to the Dept. of Environmental Protection, Division of Solid and Hazardous Waste and cover a fiscal year beginning October 1 and ending September 30.

2014, 2015 and 2016 Deliverable MCT

Meadowlands Conservation Trust

An annual audit of the Meadowlands Conservation Trust ("MCT), for the years ending December 31, 2014, December 31, 2015, and December 31, 2016 will be performed. This 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).

MCT Reports Required:

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.

A report on compliance and internal control over financial reporting based on an audit of the financial statements.

A report on compliance and internal control over compliance applicable to each major federal program.

A schedule of federal financial assistance and related auditor's report, as well as the reports on the internal controls and compliance.

In the required reports 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.

2015 and 2016 Deliverable NJSEA

An expression of an opinion on the fairness of presentation of the Consolidated Financial Statements of the NJSEA that will include the operations of the former NJMC, including the DEP Sanitary Landfill Closure Fund; as to their conformity with generally accepted accounting principles.

NJSEA Savings and Investment Plan.

An expression of an opinion on the fairness of presentation of the financial statements of net assets available for benefits and the related statements of changes in net assets available for benefits for the year ending December 31, 2014, December 31, 2015 and December 31, 2016 as to their conformity with generally accepted principles.

Additional Requirements

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

NJMC

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.

D. PROPOSAL 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.

The proposal should be submitted according to the format specified below:

SECTION	ITEM
	Transmittal Letter
	Table of Contents :
1	Describe your Firm/Office and your Client Base
2	Describe your Service Team
3	Describe your Engagement Plan
4	Fee Proposal – sealed with pricing – Schedule I Fee Proposal unsealed with hours only – Schedule II
	Required Forms - Appendix H

Transmittal Letter

The transmittal letter shall be a formal letter from the proposer and shall be prepared in a standard business format. The letter shall be brief, signed by the person who is authorized to commit the organization to perform the work specified in the proposal and identify all materials and enclosures being submitted. The letter shall also include the name of the person who shall serve as the proposer's representative for all matters relating to the proposal. A statement shall be included that the proposal submitted is valid for at least 90 days from the due date.

Table of Contents

The proposer shall provide a Table of Contents consistent with the outline presented in this section.

1 Describe your Firm/Office and your Client Base

Please provide the names of similar public sector/industry organizations your firm/office is currently handling for the type of services we are requesting. Please provide the number of years your firm/office has served the needs of these clients. Please provide contact information, names with phone numbers.

Please provide documentation that clearly shows the proposer's experience performing similar governmental audit, including GASB34 audits.

Please advise if any of your clients present a conflict of interest with regard to this engagement? What are your practices and procedures for preserving confidentiality?

Describe your internal quality control policies, practices and procedures. When and what are the results of the latest peer review performed on your firm and if the peer review has addressed governmental auditing.

Is your firm involved in any litigation or disciplinary action as a result of your services in the public sector or for any services that were rendered from your local office?

Describe your approach to the initial and continuing audits? Outline the most important contributions your firm can make to our organization?

How do you keep your clients current with regard to significant new regulatory and/or accounting and reporting requirements and developments?

2 Describe your Service Team

Identify the partner(s), manager(s) and senior who will be assigned to this engagement and provide resumes, including the clients they currently serve.

How is the decision-making distributed within your firm? How will this affect your responses to our service needs, technical issues and any sensitive client matters?

How much Partner and Manager involvement can we expect during the engagement? Specifically, what percentage of the total hours of the engagement is allocated for partners and managers? (see cost proposal)

Describe commitments you will make to staff continuity over the next 3 years.

The Categories of a Proposer'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 proposer'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 (If assigned) 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.

3 Describe your Engagement Plan

Describe how your firm will manage the engagement? How and by whom would key decisions be made? This will include a brief introduction outlining the proposer's overall technical approach to complete the total project, including a statement of the proposer's understanding of the work to be performed as supported by the man hours in the cost proposal schedule

Please provide approximate dates for the planning and fieldwork based on an award at the July 16, 2015 Board meeting. This will include a project schedule appropriate to the complexity of the effort and time frame established, based on hours in your fee proposal.

Describe the audit approach your firm will use and how this approach in your opinion will result in a thorough and cost effective audit?

Please advise if the 2014 audit for New Jersey Sports & Exposition Authority and the 2014 audit for the New Jersey Meadowlands Commission will be conducted simultaneously or will one be completed before the other audit begins.

Please provide us with an outline of your service plan that covers all of the components that will be included in your engagement letter.

Please provide us with an outline of the information technology review and testing phase of the audit and the backgrounds and experience of the people who will undertake the computer processing control testing aspects of the engagement.

Tell us about your firm's policy and procedures for resolving auditing, accounting and financial reporting issues. This will include a summary of the problems, which the proposer might reasonably expect, and his solution to those anticipated problems.

4 Fee Proposal

Please provide us with a breakout of your fees for the services we have requested for each of the three years. The fees should be provided on a not-to-exceed fee basis. Include detail on the service fee and planned hours for each year.

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

Provide your standard and proposed billing rates for each category of professional personnel on a standard and proposed basis.

For the two optional one-year extensions, please provide, if any, the percentage that your not-to-exceed fee may increase.

The fee proposal on Schedule I must be completed and returned with your proposal in a separate sealed envelope.

In addition to the completed fee proposal, please complete the fee proposal on Schedule II with only the hours of each team member assigned to this engagement and submit with your proposal.

E. Evaluation Criteria

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

- Qualifications of the entire staff to be assigned to the engagement. 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.
- Peer review results and prior experience of team members in:
 - auditing NJ Authorities and Commissions;
 - auditing programs financed by the Federal Government;
 - GASB 34 Audits.
- Audit team makeup and anticipated role and hours of each team member assigned to this engagement. An explanation supporting the rationale for the anticipated hours incurred by each team member should be provided; including the overall supervision to be exercised and why it's believed there is adequate coverage.

Please complete the Fee Proposal in Schedule II **only** with the hours of each team member assigned to this engagement. This information is to be submitted **in addition** to the fee proposal in Schedule I, which is to be submitted in a separate **sealed** envelope.

- Proposer's documented understanding of the work to be performed
- Organization, size, and structure of Proposer's firm
(Considering size in relation to audits to be performed.)
- **In accordance with the recommendation made in the Office of the State Comptroller's 2008 report: "Selection and Use of Audit Firms by New Jersey Government Units," government units shall not use the same audit firm for more than ten consecutive years. Therefore, submissions from firms whose continued employment by the NJSEA or NJMC would run contrary to this recommendation shall be considered only in the event that there are no other qualified participants.**

- Price – lump sum price of 3-year contract. The sealed fee proposals (Schedule I) will be reviewed, evaluated and weighted independently. The price of the two optional one-year extensions will not be considered in evaluation process.

F. Opportunity To Make Oral Presentation

Some respondents may be invited by the Audit Committee to make an Oral Presentation and answer questions. Extending invitations to make oral presentations will be based on the ranking assigned to the proposer's response to the RFP as determined by the evaluation committee.

G. Other Required Terms and Conditions For Proposal Submission

Proposal Preparation

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

Rejection of Proposal

The NJSEA 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 NJSEA 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 NJSEA reserves the right to re-solicit proposals.

Cost Liability and Non-appropriation of Funds

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

Revisions to the Request for Proposal

Any modifications or revisions to any part of this RFP will be made via addenda issued by the NJSEA. Addenda will be distributed, via email, to proposers 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 NJSEA website.

To receive addenda distributed prior to the pre-bid conference, send correspondence to NJSEA Audit Evaluation Committee, c/o Edward Bulmer, One DeKorte Park Plaza, Lyndhurst, NJ 07071.

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" as the subject and include a valid email address.

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

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

Directions for Submission of Proposals

In order to be considered for selection, proposers must submit a complete response to this RFP. The proposals are to be submitted in a sealed package clearly marked "**Proposal–Audit Services RFP**", along with the name, address and telephone number of the proposer and the bid opening date. One (1) original and six (6) copies must be submitted to:

New Jersey Sports & Exposition Authority
Audit Evaluation Committee c/o Ed Bulmer
One DeKorte Park Plaza,
Lyndhurst, New Jersey 07071

The fee proposal on Schedule I must be completed and returned with your proposal in a separate sealed envelope.

The proposer shall make no other distribution of the proposals.

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

Also enclosed in the submittal shall be a copy of the firm's New Jersey Business Registration Certificate and the following completed forms attached:

- Submittal Form
- 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-Collusion Affidavit
- Proposer's Affidavit of Authorization
- MacBride Principles Form
- Ownership Disclosure and Disclosure of Investment Activities in Iran Form

State Treasurer Review

The State Treasurer or his designee may 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 proposer. If the State Treasurer determines that any contribution or action by the proposer 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.

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 proposer 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>.

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 NJSEA. Any such disclosure shall be supplemented as necessary on an ongoing basis.

Acceptance of Proposal Content

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

Economy of Preparation

Proposals should be prepared in detail, providing a clear and concise description of proposer 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.

Prime Proposer Responsibilities

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

Assignment

The Proposer 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 NJSEA.

New Jersey Affirmative Action Requirements

The Proposer, 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 proposer 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 proposer 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.

The Proposer will state in all solicitations or advertisements for employees placed by or on behalf of the Proposer; that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation.

The Proposer 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 Proposer's commitment

under this act; and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The Proposer 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."

The Proposer 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).

The Proposer 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.

The Proposer 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.

The Proposer 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.

The Proposer 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).

The Proposer 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:

- Letter of Federal Affirmative Action Plan Approval
- Certificate of Employee Information Report
- Employee Information Report Form AA302

The Proposer 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.

Price Changes

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

Termination of Contract

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

Insurance

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

The selected Proposer shall be required to furnish the NJSEA 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.

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 Proposer 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 Proposer.

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

Accounting Records

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

Ownership of Material

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

Performance and/or Delivery of Services

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

Project Management

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

New Jersey Sports & Exposition Authority
Audit Committee Chairman Joseph Buckelew
c/o Edward Bulmer, Director of Finance
One DeKorte Park Plaza
Lyndhurst, New Jersey 07071

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 Proposer will supply the NJSEA Audit Committee with a written cost estimate and schedule. The cost estimate will be based on the labor rates supplied for the applicable period in the proposer's proposal.

Written authorization from the NSEA Audit Committee or Board of Commissioners must be obtained before commencing such projects.

Modification of Scope

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

Contract Extension

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

Should the contract be extended, the proposer shall submit to the NJSEA Audit Committee a report describing for the preceding year:

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

Invoicing

Invoices from the proposer to the NJSEA 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 NJSEA within thirty (30) days from the approval for payment date.

The proposer 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 NJSEA Audit Committee and Board of Commissioners. The final MCT audit report will require acceptance by the NJSEA Board of Commissioners.

Indemnification

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

Meetings with the Proposer

The Proposer shall agree to meet privately with the NJSEA Audit Committee, convenience of and frequency determined by the Committee to discuss matters relating to the respective audit.

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 22-1946838.

Offers of Gratuities

- A. No proposer 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 proposer 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 proposer shall be reported in writing forthwith by the proposer to the Attorney General and the Executive Commission on Ethical Standards.
- C. No proposer 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 proposer 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 proposer 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 proposer 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 proposer 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) proposers 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.

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.

SCHEDULE I

FEE PROPOSAL - To Be Submitted SEALED WITH FEES

2014

Staff Classification	Estimated Hours For NJSEA Audit, incld Savings Plan	Estimated Hours For NJMC Audit incl. DEP Closure Fund	Estimated Hours for MCT Audit	Total Hours	Std Billing Rate	Proposed Billing Rate	Proposed Fee
Partner							
Manager							
Supervisor							
Senior							
Staff							
TOTAL							

2014 Total Proposed Fee \$ _____

2015

Staff Classification	Estimated Hours For Consolidated NJSEA Audit, incld Savings Plan	Estimated Hours for MCT Audit	Std Billing Rate	Proposed Billing Rate	Proposed Fee
Partner					
Manager					
Supervisor					
Senior					
Staff					
TOTAL					

2015 Total Proposed Fee \$ _____

2016

Staff Classification	Estimated Hours For Consolidated NJSEA Audit, incld Savings Plan	Estimated Hours for MCT Audit	Std Billing Rate	Proposed Billing Rate	Proposed Fee
Partner					
Manager					
Supervisor					
Senior					
Staff					
TOTAL					

2016 Total Proposed Fee \$ _____

Optional Year 4 Fee Escalation Percentage _____

Optional Year 5 Fee Escalation Percentage _____

SCHEDULE II

FEE PROPOSAL

To Be Submitted Unsealed with Only Hours, By Classification

2014

Staff Classification	Estimated Hours For NJSEA Audit, incld Savings Plan	Estimated Hours For NJMC Audit incl. DEP Closure Fund	Estimated Hours for MCT Audit	Total Hours
Partner				
Manager				
Supervisor				
Senior				
Staff				
TOTAL				

2015

Staff Classification	Estimated Hours For Consolidated NJSEA Audit, incld Savings Plan	Estimated Hours for MCT Audit	Total Hours
Partner			
Manager			
Supervisor			
Senior			
Staff			
TOTAL			

2016

Staff Classification	Estimated Hours For Consolidated NJSEA Audit, incld Savings Plan	Estimated Hours for MCT Audit	Total Hours
Partner			
Manager			
Supervisor			
Senior			
Staff			
TOTAL			

SECTION H
REQUIRED FORMS

Section H.1

Submittal Form

TO: New Jersey Sports & Exposition Authority (NJSEA)

RE: Independent Auditing Services

This Submittal will not be accepted after **3:00 pm on June 24, 2015**. The Respondent agrees that this Submittal will not be withdrawn for a period of ninety (90) 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 Iran 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 NJSEA reserves the right to reject any or all Submittals, or to waive any informality or technicality in any Submittal, in the interest of the NJSEA.

Section H.2

Business Registration Certificate (BRC)

Pursuant to NJSA 52:32-44 (as amended by P.L. 2004, c. 57) all businesses must obtain a Business Registration Certificate (BRC) from the Department of the Treasury, Division of Revenue prior to conducting business in the State of New Jersey. State and local entities are prohibited from entering into a contract with an entity unless the contractor has provided a copy of its BRC (or Interim registration) as part of its bid submission.

Certificates must be submitted with each proposal.

More information regarding the Business Registration of Public Contractors is provided at the Division of Local Government Services Frequently Asked Questions Website: (http://www.state.nj.us/dca/lgs/faqs/busregis/business_registration_faq.html - 5)

Section H.3

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 Sports & Exposition Authority.
2. The Respondent wishes to demonstrate moral integrity to the satisfaction of the New Jersey Sports & Exposition Authority.
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).

Section H.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.

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**

**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 question, 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

General Information		For AGENCY USE ONLY	
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 H.4

Section H.5

PUBLIC LAW 2005 CHAPTER 271

Vendor Certification and Political Contribution Disclosure Form

Contract Reference: Auditing Services For Years 2014, 2015 & 2016

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: _____

Section H.6

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 H.6

Section H.8

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 H.8

Section H.9

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: _____

End of Section H.9

Section H.10

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

Solicitation Number: Auditing Services
2014, 2015, & 2016 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. 52:25-24.2
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: _____

City _____ State _____ Zip Code _____

Delete Entry

Are there **additional** entities holding **10% or greater** ownership interest in the bidder/offeror and its parent corporation/partnership?

Yes or 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 Bidder/Offoror: _____
2014, 2015, & 2016

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/offorors 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) _____

Delete Entry

Bidder/Offeror Contact Name _____

Contact Phone Number _____

Add Additional Information

Officers/Directors

Name: _____

Title _____ DOB _____

Address _____

City _____ State _____ Zip Code _____

Phone _____ E-Mail _____

Delete Entry

Add An Additional Officer/Director 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 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: _____

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

Solicitation Number: Auditing Services
2014, 2015 & 2016 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: _____