Questions Posed to the Highlands Council by Potential Respondents to the RFP 
to Conduct an Annual Audit 
MAY 10, 2016

Notice: Please note that the original RFP in II. Scope of Services references Federal OMB 
Circular A-133. However, please be advised that A-133 has been superseded by 2 CFR Part 
200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for 
Federal Awards (Uniform Guidance) and the RFP now reflects this change.

Question #1
Are there prior audit reports available for review?

Response #1
Prior Highlands Audit Reports are available at 
The most recent report will be posted May 17th.

Question #2
The RFP states in II. Scope of Services that the “Council is not seeking a full audit in that payroll 
expenses and grant accounts are held and administered by the New Jersey Department of 
Environmental Protection and the Treasury, respectively.” Does this mean that grants are outside 
the scope of the Audit?

Response #2
Yes, grants are outside the scope of the audit.

Question #3
What are the prior years’ engagement fees?

Response #3
Highlands Council Resolution 2012-16 authorized the Council to enter into an audit contract 
for an amount not to exceed $6,177.00 annually.
UPDATE AS OF JUNE 1, 2016

Question #4
What is the approximate amount of Regional Master Plan (RMP) expenses for 2016 and are there projections on what the amount might be going forward? Audit testing significantly changes based on the increase or decrease in those expenses. For example, RMP expenses were approximately $341K in 2015 and $1.5M in 2014.

Response #4
The Highlands Council has not closed on FY16 books as of yet. To date, the Council has expended $152,700 in RMP contracts from approved FY16 RMP budget of $1,472,242.75. It is difficult to project RMP expenses for the next fiscal year 2017 since payments are determined by contract work and deliverables.

Complete RFP can be found at the link below.
www.nj.gov/njhighlands/news/rfp_popup_audit.html