



State of New Jersey
THE PINELANDS COMMISSION
PO Box 359
NEW LISBON, NJ 08064
(609) 894-7300
www.nj.gov/pinelands



MIKIE SHERRILL
Governor
DR. DALE G. CALDWELL
Lt. Governor

General Information: Info@pinelands.nj.gov
Application Specific Information: AppInfo@pinelands.nj.gov

LAURA E. MATOS
Chair
SUSAN R. GROGAN
Executive Director

To: All Interested Bidders

Date: May 28, 2026

Re: RFQ #26-001
Certified Public Accountant Services

ADDENDUM #1

Please confirm whether the Commission's Edmunds system is cloud-based. If so, will the selected accountant be granted remote access to the system, including the ability to generate reports independently?

The Commission's version of Edmunds is not cloud-based.

ADDENDUM #2

If remote system access is not available:

A. When will financial records and reports be provided to the accountant?

- The financial records will be provided after execution of a contract with the selected firm.

B. Based on the anticipated notice of award (July 10, 2026) and expected audit start (August 31, 2026), should Task 1 (Pre-Audit) be assumed to occur primarily in late July and August?

- Yes

ADDENDUM #3

Does the Commission expect the accountant to perform any testing or substantiation procedures (e.g., accounts payable testing, recalculation of compensated absences), or is the scope limited to financial statement preparation and audit readiness?

At this point, the need for additional testing is not expected. The compensated absences will be provided to the Accountant by the Commission. The Accountant will be expected to provide the needed Journal Entries.

ADDENDUM #4

Please confirm whether the accountant is expected to prepare the full documents or just the support for the following:

**The Annual Financial Statements
Notes to the Financial Statements
Supporting schedules required by the State Auditor**

The Accountant is expected to prepare full documents. Templates provided by the State Auditor for the Notes to the Financial Statements may need to be used.

ADDENDUM #5

Can the Commission provide a listing of journal entries proposed by the State Auditor during the FY2022 audit?

Yes, upon execution of a contract, the selected firm will be provided with access to the FY2022 audit journal entries.

ADDENDUM #6

Will the audit schedule continue at approximately one fiscal year audit per year, or is the intent to accelerate and complete multiple fiscal years within a shorter timeframe with the assistance of the accountant?

The current expectation is that one fiscal year audit will be completed per year. The specific schedule will be a function of the State Auditor's requirements and Commission staff resources.

ADDENDUM #7

With respect to funding, does the FY2026 budget appropriation reflect the total anticipated value for all audit years (FY2023–FY2025), or only the FY2023 audit preparation, with future appropriations expected annually?

The Commission's adopted FY26 budget included \$25,000 for accounting services related only to completion of the FY22 audit. Funding for the FY23 audit will be included in the Commission's FY27 budget, which is not expected to be adopted until mid-September 2026.

ADDENDUM #8

Is the Commission interested in receiving process improvement or automation recommendations related to financial reporting and audit preparation as part of this engagement?

Yes, all recommendations are welcome.