

RESPONSE TO AUDIT QUESTIONS

- When are the 12.31.2019 records finalized to begin the audit? [Usually by 1/31/20](#)
- What was the 12.31.2018 and 12.31.2017 audit fee? [That is proprietary](#)
- Have there been any changes in personnel that would impact the audit for the current year? [The current Comptroller will be retiring prior to the audit engagement. The new Comptroller will be the current Accounting Manager.](#)
- Have there been any bond issues in the current year under audit? [Yes. Two new issues. Additionally, the Commission defeased some bonds, called some bonds and canceled its outstanding SWAP contract.](#)
- Have there been any changes in operations, entity structure, etc. that would impact the audit? [During 2018 the Commission has added an additional toll bridge. The Scudders Falls Bridge. This bridge began collecting tolls on 7/14/19](#)
- Is there anything the Commission would like to see modified or changed in the audit process? [No](#)
- What were the prior year fees for the services requested? If this information cannot be provided, what is the estimated number of hours for the audit (how many staff in the field for how long, etc.)? [Same as bullet two above. The prior auditor has performed the audit work for five years. We are not familiar with all of their internal and external practices. Some work was performed in the field and some was performed in their offices. Fieldwork in the final year was approximately 2 ½ weeks with one to three individuals.](#)
- Can you provide a copy of the management letter issued in prior years? [There were none](#)
- How much time was spent by the auditors in providing technical assistance in prior years? [Not a significant amount. When services were performed for bond issuance, additional fees were negotiated and paid.](#)
- Have there been any issues/delays in obtaining the required information for the PA State Retirement Plan, and if so, how was this addressed to ensure timeliness of the Commission's statements? [The PA retirement system's reports have not been an issue. The New Jersey Pension system has caused delays from time-to-time. It has not caused a significant issue yet.](#)
- After reading through your solicitation for financial audit services, I have a question in regards to the 6 page limit of the Technical Proposal portion of our anticipated submission. Does the "one page, single sided organizational chart" and the "one page single sided proposed schedule", both listed on page 6 of your solicitation, count as part of the 6 page Technical Proposal limit, or are these two one page documents considered outside the 6 page maximum? [Outside the 6 page limit.](#)