



State of New Jersey  
OFFICE OF THE STATE COMPTROLLER  
PO Box 024  
TRENTON NJ 08625-0024

JON S. CORZINE  
Governor

A. MATTHEW BOXER  
State Comptroller

May 7, 2008

To All New Jersey State Departments, Agencies, Commissions, Councils and Boards:

This letter provides notice of legal obligations and responsibilities pertaining to the recently created Office of the State Comptroller ("OSC").

One of the responsibilities of OSC is to "audit and monitor" contracting by government units, including "the principal departments in the Executive branch of the State Government, and any division, board, bureau, office, commission or other instrumentality within or created by such department." N.J.S.A. 52:15C-10. As part of that mandate, N.J.S.A. 52:15C-10 specifically directs that state agencies are to inform OSC "in a form to be determined by the State Comptroller, of the commencement of any procurement process involving consideration or an expenditure of \$10,000,000 or more" before the agency or its representative commences preparation of bid specifications, a request for proposals, or similar documents. At least 30 days must elapse from the time of such notice to the issuance of public advertising or similar materials. OSC is charged with determining "whether the procurement process [as proposed] complies with applicable public contracting laws, rules, and regulations," and is instructed to take specified action if it does not.

In accordance with the above, at least 30 days before any public advertisement or other solicitation is issued for a contract potentially involving \$10,000,000 or more, please e-mail the following information to [contracts@osc.state.nj.us](mailto:contracts@osc.state.nj.us):

- A description of the goods or services to be procured through the contract;
- An estimated cost of the goods, services or other subject to be procured;
- An estimated date of issuance of public advertisement or other solicitation;
- A list of the statutory provisions or other sources of law that govern the procurement process in this instance;
- A detailed description of the process to be used to select the vendor, contractor or other contract partner; and
- Contact information for the agency representative who is responsible for the procurement, including name, phone number, and e-mail address.

Similarly, for contracts involving consideration or an expenditure of more than \$2,000,000, state agencies "shall provide notice to the State Comptroller no later than 20 business days" after the award of the contract. N.J.S.A. 52:15C-10. Please direct that notice to [contracts@osc.state.nj.us](mailto:contracts@osc.state.nj.us) and please include in the notice:

- A description of the goods or services procured through the contract;

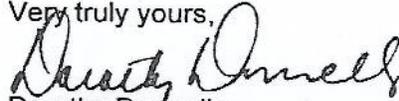
- The contract number, if applicable;
- A detailed description of the process used to select the vendor, contractor or other contract partner;
- A complete list of bids or proposals received, and a complete list of bids or proposals rejected or disqualified;
- The identity of the vendor, contractor or contract partner selected, and the reason(s) for the selection;
- Contact information for the agency representative who is responsible for the procurement, including name, phone number, and e-mail address; and
- The amount of the winning bid or final cost of the services or goods procured.

The statutory provisions referenced in this notice list several exceptions and other legal obligations. For example, OSC may, at its discretion, request additional information or documentation concerning the procurement, before or after the public advertisement. See N.J.S.A. 52:15C-10. Please refer to the complete statutory text, found at the OSC website, for more information. In addition, please note that the procedures set forth in this notice may be refined in the future.

Lastly, please forward this letter to any Commission, Council or Board with independent contracting authority within your Department or Agency. To facilitate future communications, please send me contact information for any such Commission, Council or Board.

Thank you for your assistance in the administration of this statute.

Very truly yours,



Dorothy Donnelly  
Director, Procurement Division



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May 7, 2008

To All Units of New Jersey Local Government:

This letter provides notice of legal obligations and responsibilities pertaining to the recently created Office of the State Comptroller ("OSC").

N.J.S.A. 52:15C-7 instructs OSC to include all "units of local government" in its "full-time program of audit and performance review." As to government units that are already required by law to undergo annual financial audits, the statute instructs OSC to review those audits and the procedures used to conduct them, as well as other information, in determining whether further financial review by OSC is warranted. See N.J.S.A. 52:15C-8.

In accordance with the above, please provide to this office the following information by May 21, 2008:

- A copy of your government unit's most recent financial audit including the Management Letter, as well as the Single Audit (if applicable);
- A statement of whether the auditor was selected by competitive contracting and, if so, a description of the process used; and
- Length of time that the auditor has served as auditor for your government unit.

We request that this information be sent to this office electronically, if possible, to [audits@osc.state.nj.us](mailto:audits@osc.state.nj.us).

N.J.S.A. 52:15C-10 further instructs OSC to "audit and monitor" contracting by units of local government, "including a county, municipality, board of education and any board, commission, committee, authority or agency thereof." The statute specifically directs that such government units must inform OSC "in a form to be determined by the State Comptroller, of the commencement of any procurement process involving consideration or an expenditure of \$10,000,000 or more" before the government unit commences preparation of bid specifications, a request for proposals, or similar documents. At least 30 days must elapse from the time of such notice to the issuance of public advertising or similar materials. OSC is charged with determining "whether the procurement process [as proposed] complies with applicable public contracting laws, rules, and regulations," and is instructed to take specified action if it does not.

In accordance with the above, at least 30 days before any public advertisement or other solicitation is issued for a contract potentially involving \$10,000,000 or more, please e-mail the following information to [contracts@osc.state.nj.us](mailto:contracts@osc.state.nj.us):

- A description of the goods or services to be procured through the contract;
- An estimated cost of the goods or services to be procured;
- An estimated date of issuance of public advertisement or other solicitation;
- A list of the statutory provisions or other sources of law that govern the procurement process in this instance;
- A detailed description of the process to be used to select the vendor, contractor or other contract partner; and
- Contact information for the local government representative who is responsible for the procurement, including name, phone number, and e-mail address.

Similarly, for contracts involving consideration or an expenditure of more than \$2,000,000, the local government unit "shall provide notice to the State Comptroller no later than 20 business days" after the award of the contract. N.J.S.A. 52:15C-10. Please direct that notice to [contracts@osc.state.nj.us](mailto:contracts@osc.state.nj.us) and please include in the notice:

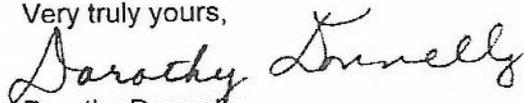
- A description of the goods or services procured through the contract;
- If applicable, the contract number;
- A detailed description of the process used to select the vendor, contractor or other contract partner;
- A complete list of bids or proposals received, and a complete list of bids or proposals rejected or disqualified;
- The identity of the vendor, contractor or contract partner selected, and the reason(s) for the selection;
- Contact information for the local government representative who is responsible for the procurement, including name, phone number, and e-mail address; and
- The amount of the winning bid or final cost of the goods or services procured.

The statutory provisions referenced in this notice list several exceptions and other legal obligations. For example, OSC may, at its discretion, request additional information or documentation concerning the procurement in advance of the public advertisement. See N.J.S.A. 52:15C-10. Please refer to the complete statutory text, found on the OSC website, for more information. In addition, please note that the procedures set forth in this notice may be refined in the future.

Lastly, kindly provide this notice to any other government entities created by or that report to your organization that have independent contracting authority. To facilitate future communications, please mail me the contact information for these other government entities.

Thank you for your assistance in the administration of this statute.

Very truly yours,



Dorothy Donnelly

Director, Procurement Division



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May 7, 2008

To All New Jersey Public Institutions of Higher Education:

This letter provides notice of legal obligations and responsibilities pertaining to the recently created Office of the State Comptroller ("OSC").

N.J.S.A. 52:15C-7 instructs OSC to include all "public institutions of higher education" in its "full-time program of audit and performance review." As to colleges and universities that are already required by law to undergo annual financial audits, the statute instructs OSC to review those audits and the procedures used to conduct them, as well as other information, in determining whether further financial review by OSC is warranted. See N.J.S.A. 52:15C-8.

In accordance with the above, please provide to this office the following information by May 21, 2008:

- A copy of your college/university's most recent financial audit including the Management Letter, as well as the Single Audit (if applicable);
- A statement of whether the auditor was selected by competitive contracting and, if so, a description of the process used; and
- Length of time that the auditor has served as auditor for your college/university.

We request that this information be sent to this office electronically, if possible, to [audits@osc.state.nj.us](mailto:audits@osc.state.nj.us).

N.J.S.A. 52:15C-10 further instructs OSC to "audit and monitor" contracting by public entities including "any State college or university" and "any county college." The statute specifically directs that such schools must inform OSC "in a form to be determined by the State Comptroller, of the commencement of any procurement process involving consideration or an expenditure of \$10,000,000 or more" before the school commences preparation of bid specifications, a request for proposals, or similar documents. At least 30 days must elapse from the time of such notice to the issuance of public advertising or similar materials. OSC is charged with determining "whether the procurement process [as proposed] complies with applicable public contracting laws, rules, and regulations," and is instructed to take specified action if it does not.

In accordance with the above, at least 30 days before any public advertisement or other solicitation is issued for a contract potentially involving \$10,000,000 or more, please e-mail the following information to [contracts@osc.state.nj.us](mailto:contracts@osc.state.nj.us):

- A description of the goods or services to be procured through the contract;

- An estimated cost of the goods or services to be procured;
- An estimated date of issuance of public advertisement or other solicitation;
- A list of the statutory provisions or other sources of law that govern the procurement process in this instance;
- A detailed description of the process to be used to select the vendor, contractor or other contract partner; and
- Contact information for the school representative who is responsible for the procurement, including name, phone number, and e-mail address.

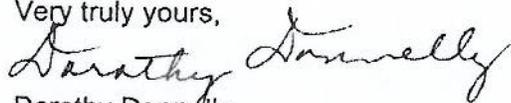
Similarly, for contracts involving consideration or an expenditure of more than \$2,000,000, the college or university "shall provide notice to the State Comptroller no later than 20 business days" after the award of the contract. N.J.S.A. 52:15C-10. Please direct that notice to [contracts@osc.state.nj.us](mailto:contracts@osc.state.nj.us) and please include in the notice:

- A description of the goods or services procured;
- If applicable, the contract number;
- A detailed description of the process used to select the vendor, contractor or other contract partner.
- A complete list of bids or proposals received, and a complete list of bids or proposals rejected or disqualified;
- The identity of the vendor or contract partner selected, and the reason(s) for the selection;
- Contact information for the school representative who is responsible for the procurement, including name, phone number, and e-mail address; and
- The amount of the winning bid or final cost of the services or goods procured.

The statutory provisions referenced in this notice list several exceptions and other legal obligations. For example, OSC may, at its discretion, request additional information or documentation concerning the procurement in advance of the public advertisement. See N.J.S.A. 52:15C-10. Please refer to the complete statutory text, found at the OSC website, for more information. In addition, we expect that the procedures set forth in this notice may be refined in the future.

Thank you for your assistance in the administration of this statute.

Very truly yours,



Dorothy Donnelly  
Director, Procurement Division



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*State Comptroller*

May 7, 2008

To All New Jersey State Authorities:

This letter provides notice of legal obligations and responsibilities pertaining to the recently created Office of the State Comptroller ("OSC").

N.J.S.A. 52:15C-7 instructs OSC to include all "independent State authorities" in its "full-time program of audit and performance review." As to state government entities that are already required by law to undergo annual financial audits, the statute instructs OSC to review those audits and the procedures used to conduct them, as well as other information, in determining whether further financial review by OSC is warranted. See N.J.S.A. 52:15C-8.

In accordance with the above, please provide to this office the following information by May 21, 2008:

- A copy of your state authority's most recent financial audit including the Management Letter, as well as the Single Audit (if applicable);
- A statement of whether the auditor was selected by competitive contracting and, if so, a description of the process used; and
- Length of time that the auditor has served as auditor for your state authority.

We request that this information be sent to this office electronically, if possible, to [audits@osc.state.nj.us](mailto:audits@osc.state.nj.us).

N.J.S.A. 52:15C-10 further instructs OSC to "audit and monitor" contracting by public entities including "any independent State authority." The statute specifically directs that state authorities must inform OSC "in a form to be determined by the State Comptroller, of the commencement of any procurement process involving consideration or an expenditure of \$10,000,000 or more" before the authority commences preparation of bid specifications, a request for proposals, or similar documents. At least 30 days must elapse from the time of such notice to the issuance of public advertising or similar materials. OSC is charged with determining "whether the procurement process [as proposed] complies with applicable public contracting laws, rules, and regulations," and is instructed to take specified action if it does not.

In accordance with the above, at least 30 days before any public advertisement or other solicitation is issued for a contract potentially involving \$10,000,000 or more, please e-mail the following information to [contracts@osc.state.nj.us](mailto:contracts@osc.state.nj.us):

- A description of the goods or services to be procured through the contract;
- An estimated cost of the goods, services or other subject to be procured;
- An estimated date of issuance of the public advertisement or other solicitation;
- A list of the statutory provisions or other sources of law that govern the procurement process in this instance;
- A detailed description of the process to be used to select the vendor, contractor or other contract partner; and
- Contact information for the authority representative who is responsible for the procurement, including name, phone number, and e-mail address.

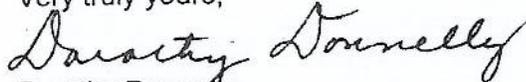
Similarly, for contracts involving consideration or an expenditure of more than \$2,000,000, state authorities "shall provide notice to the State Comptroller no later than 20 business days" after the award of the contract. N.J.S.A. 52:15C-10. Please direct that notice to [contracts@osc.state.nj.us](mailto:contracts@osc.state.nj.us) and please include in the notice:

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- Contact information for the authority representative who is responsible for the procurement, including name, phone number, and e-mail address; and
- The amount of the winning bid or final cost of the services or goods procured.

The statutory provisions referenced in this notice list several exceptions and other legal obligations. For example, OSC may, at its discretion, request additional information or documentation concerning the procurement. See N.J.S.A. 52:15C-10. Please refer to the complete statutory text, found at the OSC website, for more information. In addition, please note that the procedures set forth in this notice may be refined in the future.

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May 7, 2008

To All New Jersey Boards of Education:

This letter provides notice of obligations and responsibilities pertaining to the recently created Office of the State Comptroller ("OSC").

N.J.S.A. 52:15C-7 instructs OSC to include all "boards of education" and other "units of local government" in its "full-time program of audit and performance review." As to government units that are already required by law to undergo annual financial audits, the statute instructs OSC to review those audits and the procedures used to conduct them, as well as other information, in determining whether further financial review by OSC is warranted. See N.J.S.A. 52:15C-8.

In accordance with the above, please provide to this office the following information by May 21, 2008:

- A copy of your school district's most recent financial audit including the Management Letter, as well as the Single Audit (if applicable);
- A statement of whether the auditor was selected by competitive contracting and, if so, a description of the process used; and
- Length of time that the auditor has served as auditor for your school district.

We request that this information be sent to this office electronically, if possible, to [audits@osc.state.nj.us](mailto:audits@osc.state.nj.us).

N.J.S.A. 52:15C-10 further instructs OSC to "audit and monitor" contracting by units of local government, "including a county, municipality, board of education and any board, commission, committee, authority or agency thereof." The statute specifically directs that such government units must inform OSC "in a form to be determined by the State Comptroller, of the commencement of any procurement process involving consideration or an expenditure of \$10,000,000 or more" before the government unit commences preparation of bid specifications, a request for proposals, or similar documents. At least 30 days must elapse from the time of such notice to the issuance of public advertising or similar materials. OSC is charged with determining "whether the procurement process [as proposed] complies with applicable public contracting laws, rules, and regulations," and is instructed to take specified action if it does not.

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- An estimated cost of the goods or services to be procured;
- An estimated date of issuance of public advertisement or other solicitation;
- A list of the statutory provisions or other sources of law that govern the procurement process in this instance;
- A detailed description of the process to be used to select the vendor, contractor or other contract partner; and
- Contact information for the board representative who is responsible for the procurement, including name, phone number, and e-mail address. .

Similarly, for contracts involving consideration or an expenditure of more than \$2,000,000, the local government unit "shall provide notice to the State Comptroller no later than 20 business days" after the award of the contract. N.J.S.A. 52:15C-10. Please direct that notice to [contracts@osc.state.nj.us](mailto:contracts@osc.state.nj.us) and please include in the notice:

- A description of the goods or services procured through the contract;
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- A complete list of bids or proposals received, and a complete list of bids or proposals rejected or disqualified;
- The identity of the vendor, contractor or contract partner selected, and the reason(s) for the selection;
- Contact information for the board representative who is responsible for the procurement, including name, phone number, and e-mail address; and
- The amount of the winning bid or final cost of the services or goods procured.

The statutory provisions referenced in this notice list several exceptions and other legal obligations. For example, OSC may, at its discretion, request additional information or documentation concerning the procurement. See N.J.S.A. 52:15C-10. Please refer to the complete statutory text, found at the OSC website, for more information. In addition, please note that the procedures set forth in this notice may be refined in the future.

Thank you for your assistance in the administration of this statute.

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Dorothy Donnelly  
Director, Procurement Division