

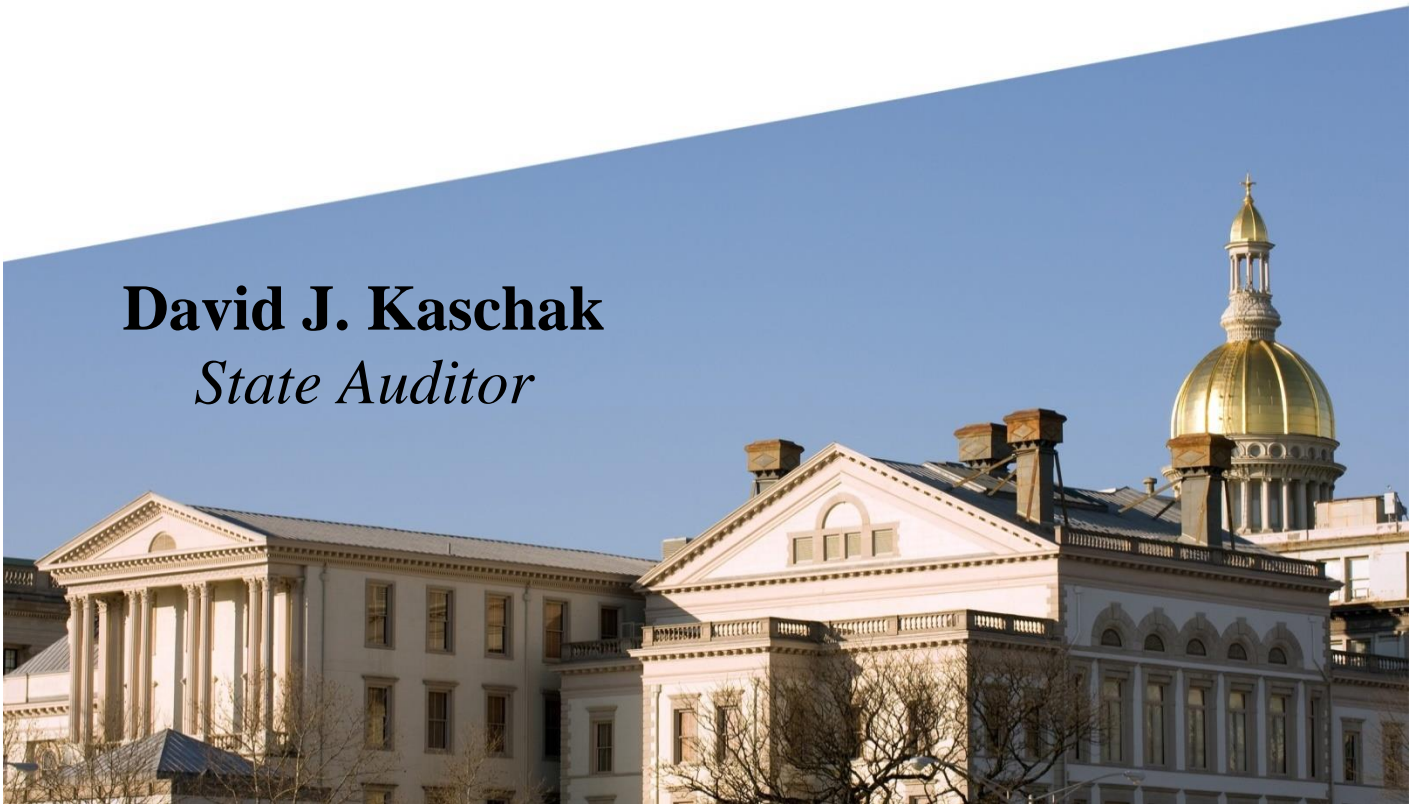


*New Jersey Legislature*  
★ *Office of* LEGISLATIVE SERVICES ★  
**OFFICE OF THE STATE AUDITOR**

South Jersey Transportation Authority  
Selected Programs

January 1, 2021 to December 31, 2023

**David J. Kaschak**  
*State Auditor*



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The Honorable Nicholas P. Scutari  
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The Honorable Craig J. Coughlin  
Speaker of the General Assembly

Ms. Maureen McMahon  
Executive Director  
Office of Legislative Services

Enclosed is our report on the audit of the South Jersey Transportation Authority, Selected Programs for the period of January 1, 2021 to December 31, 2023. If you would like a personal briefing, please call me at (609) 847-3470.

A handwritten signature in cursive script that reads "David J. Kaschak".

David J. Kaschak  
State Auditor  
May 8, 2024

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## *Scope*

We have completed an audit of the South Jersey Transportation Authority (SJTA or authority), Selected Programs, for the period January 1, 2021 to December 31, 2023. Our audit excluded the Atlantic City Airport, except when fixed assets tested were located at the airport.

The SJTA is a component unit of the State of New Jersey. Its operating revenues for calendar year 2022 were \$156,160,920, of which \$15,254,018 were from the airport, and total operating expenses were \$125,514,143, of which \$32,748,273 were from the airport. The major component of revenue was from the expressway tolls. The primary responsibilities of the authority are to provide safe and efficient travel for Atlantic City Expressway users, provide public transportation services, and conduct commercial and general aviation operations at the Atlantic City Airport.

## *Objectives*

The objectives of our audit were to determine whether financial transactions were related to the SJTA's programs, were reasonable, and were recorded properly in the accounting systems. Another objective was to determine if general information system controls were in place and functioning.

This audit was conducted pursuant to the State Auditor's responsibilities as set forth in Article VII, Section I, Paragraph 6 of the State Constitution and Title 52 of the New Jersey Statutes.

## *Methodology*

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In preparation for our testing, we studied legislation, the administrative code, circulars promulgated by the Department of the Treasury, the New Jersey *Statewide Informational Security Manual*, and policies of the authority. Provisions we considered significant were documented, and compliance with those requirements was verified by interview, observation, and through our testing of financial transactions. We also read the board minutes, reviewed financial trends, and interviewed authority personnel to obtain an understanding of the programs and the internal controls. In order to achieve our objectives, we performed various tests and analyses, as we determined necessary. Additional detail regarding our methodology and work performed can be found in the Appendix, as well as in the finding section when testing resulted in a reportable condition.

A nonstatistical sampling approach was used. Our samples were designed to provide conclusions on our audit objectives as well as internal controls and compliance. Sample populations were

sorted, and transactions were judgmentally selected for testing. Because we used a nonstatistical sampling approach for our tests, we cannot project the results to the respective populations.

### ***Data Reliability***

We assessed the reliability of the SJTA's Finance Plus system by interviewing authority officials knowledgeable about the data and tracing expenditure, employee, and fixed asset records to source documentation. We also assessed the reliability of the Atlantic City Expressway Host (ACE Host) data by interviewing authority officials knowledgeable about the data and tracing the revenue data to the revenue control documentation. We determined that the data was sufficiently reliable for the purposes of this report.

### ***Conclusions***

We found that the financial transactions included in our testing were related to the SJTA's programs, were reasonable, and were recorded properly in the accounting systems. We also found general information system controls were in place and functioning. In making these determinations, we noted weaknesses in the collection and reconciliation of toll revenue, as well as weaknesses in internal control over information technology meriting management's attention.

### ***Background***

The SJTA was established in 1991 to assume operational responsibilities for the Atlantic City Expressway, Atlantic City International Airport, and parking facilities in Atlantic City. The mission of the SJTA is to "provide the traveling public with safe and efficient transportation through the acquisition, construction, management, maintenance and support of the roadway, airport, and transit operations, as well as other projects and services that may arise to support the economic growth of Atlantic, Camden, Cape May, Cumberland, Gloucester and Salem counties."

Toll traffic for calendar year 2022 amounted to 47,144,731 with toll revenue of \$114,234,793. As part of the capital plan associated with the toll increase approved in May 2020, the SJTA will be implementing an all-electronic toll collection system. The SJTA awarded three contracts totaling \$189.6 million for the necessary infrastructure, hardware, software, and maintenance of the system for the next 15 years. The initial implementation costs are \$72.1 million. The system is expected to be in effect as of May 2025.

## Missed Toll Revenue

### **Toll revenue collection efforts should be strengthened.**

#### *Vehicle Registration Suspension*

N.J.S.A. 27:25A-21 allows for the suspension of a person's vehicle registration certificate for refusing or evading the payment of tolls. To improve toll collection efforts, the SJTA entered into a Memorandum of Understanding (MOU) with the New Jersey Motor Vehicle Commission on August 13, 2015 to suspend vehicle registration certificates and the registration privileges of any person violating the provisions of the South Jersey Transportation Authority Act, including the requirement for the payment of tolls. The SJTA last implemented this collection process in September 2018, though the SJTA extended the MOU four times before the last one expired on September 30, 2021. The SJTA does not currently have formal procedures for the registration suspension process.

The SJTA's previous process to identify entities and individuals for vehicle registration suspension was to compile a list of accounts that had been issued a violation within the past year and had more than \$200 in tolls due to the SJTA. If an account holder agreed to a repayment plan, the SJTA would forgive half of the administrative fees due. In September 2018, the SJTA identified 269 individual and 27 business New Jersey EZ-Pass accounts for suspension. The sum of toll and administrative fees due to the SJTA from those accounts amounted to approximately \$2 million and \$300,000 for individual and business accounts, respectively. Of those accounts, 170 individual and 20 business accounts had their vehicle registration suspended. The remaining accounts were noted as paid in full, scheduled for repayment or hearing, deceased, bankrupt, or removed after review.

The SJTA did not keep track of performance metrics or outcomes of the registration suspension process. We obtained and analyzed information relating to repayment amounts of the accounts noted in the 2018 suspension process and found 51 of the 269 individual accounts (19 percent) entered a repayment plan and reduced their unpaid balance by approximately \$102,000, or 29 percent. Of the 27 business accounts, 5 (19 percent) reduced their toll balance due by approximately \$16,000, or 29 percent.

We analyzed toll account data with violations incurred between August 4, 2022 and August 3, 2023 and having more than \$200 in toll violations. We found 2,748 New Jersey accounts with unpaid toll balances totaling approximately \$31.3 million, with \$1.9 million attributed to tolls and \$29.4 million to fees. Based on the SJTA's prior practice of forgiving half of the administrative fees if a customer entered into a repayment agreement, the SJTA could attempt to recover an estimated \$16.6 million in outstanding violation tolls and administrative fees. Vehicles registered in the State of Pennsylvania accounted for a total of approximately \$3.1 million violations during the same time frame.

In January 2024, the Governor of New Jersey signed legislation authorizing the Department of Transportation to establish and administer a toll collection and enforcement system by way of

vehicle registration suspension on behalf of New Jersey toll authorities and to enter into reciprocal agreements for the enforcement of toll violations with toll authorities from other states.

### *Violation Processing*

There is a total of 60 toll collection points on the Atlantic City Expressway at which the SJTA collects tolls. We identified issues at numerous toll collection points where toll violations were not processed. This is attributed to malfunctioning violation equipment, the absence of equipment installations, or the SJTA electing not to process the violation even when the required information is available. From January 1, 2022 through October 25, 2023, unprocessed toll violations at those lanes amounted to approximately \$1.5 million.

### *Insufficient Fund Slips*

Insufficient fund slips are issued to Atlantic City Expressway customers who do not have funds to pay for the toll at two cash collection points. The customer is given the slip to provide information, such as name, address, license plate number, and signature. The customer is then given another slip with directions on how to pay the toll. Payments can be mailed in or dropped off. The toll collector includes the completed slip with the end-of-shift reports.

We analyzed insufficient fund slip transaction data for the period January 1, 2022 through October 25, 2023 and noted approximately 29,000 transactions totaling \$119,000 in tolls due. The SJTA received mail-in payments, which were likely for insufficient fund slips, reducing the outstanding balance to approximately \$87,000. The SJTA does not attempt to recover tolls from customers who were issued insufficient fund slips. In addition, the SJTA does not reconcile the payments to the insufficient fund slips. This is not an adequate record keeping process and does not allow the SJTA to initiate an accurate revenue collection effort.

### **Recommendation**

The SJTA should create formal procedures for implementing and tracking the vehicle registration suspension process. Equipment used to capture toll violations should be installed at all lanes, and any malfunctioning equipment should be repaired. In addition, the SJTA should send out violations at all lanes. The SJTA should also keep track of insufficient fund slips issued and attempt to recover outstanding tolls due that resulted from insufficient fund slips issued.



## **Toll Revenue Reconciliations**

### **Toll revenue is not reconciled to the ACE Host system.**

The Revenue Control department (department) within the SJTA is responsible for reviewing and reconciling toll revenue. The revenue is recorded in the SJTA's ACE Host system. One component of the ACE Host system is a mechanism called a treadle, which captures data indicating a vehicle passed through the toll lane. We reviewed the department's reconciliation for toll revenue and noted the reconciliation for automatic coin machines is inadequate. For toll collector booths, the SJTA reviews any variances over \$5 at the Pleasantville toll plaza and \$10 for the Egg Harbor toll plaza between the ACE Host system (which contains treadle data) and the monies deposited. However, for automatic coin machines, the SJTA does not reconcile between what the treadle data informs the ACE Host system to the monies deposited to the bank. The SJTA reconciles between what was collected in the automated coin machines and the monies deposited but not what should have been collected according to the treadle data. We compared the treadle data to the monies deposited and noted more money was deposited, \$3,540 or 16 percent, than what the ACE Host system was showing. This indicates there may be malfunctions requiring the SJTA management's attention.

### **Recommendation**

We recommend the SJTA reconcile the anticipated revenue, based on treadle data, to the amount collected for the automated coin machines.



## **Information Technology**

### **The SJTA does not have a disaster recovery plan, risk assessment, or written security plan in place.**

The New Jersey *Statewide Information Security Manual (SISM)* requires the development, implementation, testing, and maintenance of a disaster recovery plan to ensure continuity of operations for all information systems. Periodic testing measures effectiveness of the plan and identifies any modifications that may be required because of noted weaknesses. The SJTA does not have a disaster recovery plan and does not perform periodic testing to ensure controls are in place. In the event of a disaster, there is no assurance the staff can maintain essential missions and business functions. Although the SJTA does backup its data, there are no written procedures. Additionally, the SJTA has not documented the security and privacy requirements and controls implemented for its systems. This should be formalized in a System Security and Privacy Plan in accordance with the *SISM*. New staff would not know procedures to be followed.

Risk assessments should be conducted throughout the lifecycle of major systems and applications and general support systems according to the *SISM*. This assists in identifying, quantifying, and

prioritizing risks against operational and control objectives. Agencies should also design, implement, and exercise controls that provide reasonable assurance that security objectives are met and risk is mitigated and managed to an acceptable level. We inquired about two systems: the Finance Plus and the ACE Host toll system. The SJTA does not conduct and document risk assessments periodically; therefore, potential risks are not mitigated and managed.

### **Recommendation**

We recommend the SJTA develop and periodically test a disaster recovery plan and document the results. The data backup procedures should be written, and risk assessments should be conducted periodically and documented. The SJTA should document its System Security and Privacy Plan.



### **Logical Access**

**There were no formal policies and procedures relating to passwords and system access.**

According to the *SISM*, agencies should establish procedures and implement identification, authentication, and authorization controls to ensure only authorized individuals, systems, and processes can access information systems in accordance with the *SISM*. Furthermore, users should be required to change their passwords at least every 90 days or immediately upon the suspected compromise of the password. The ACE Host system passwords do not expire. In addition, the SJTA does not have written policies for system access and removal.

We reviewed login access rights for several systems and noted the following:

- Thirty-eight of 63 active user accounts belonged to separated employees at the SJTA and had login access to the ACE Host System. At the date of testing, these employees were separated for 8 months to 15 years.
- Six of 15 judgmentally selected active users of the Finance Plus system were separated employees. These separations occurred one week to two months prior to our testing.
- Six of the 42 authority users of the State's Division of Purchase and Property's eProcurement system (NJSTART) had access after their separations. The authority users were separated for one to twelve months at the time of testing.
- Microsoft 365 Administration is used for network authentication and access to any computer that contains the system portals. We noted two former employees were listed as active users, and one had two active usernames. Both were separated for over 21 months.

In addition, SJTA employees are provided with access cards to gates and doors; we determined whether these access cards were deactivated timely upon employee separation and noted five of ten instances in which the access card was not deactivated upon separation.

Former employees have unauthorized access to systems, which could lead to data leaks, system breaches, and possible business interruption.

### **Recommendation**

The SJTA should have written policies and procedures for access removal and ensure they are implemented. Employee access should be removed upon termination. Passwords should be updated every 90 days for all systems.



## **Environmental Controls**

### **Fire protection systems need to be installed in all server locations.**

Environmental controls can diminish losses from interruptions, such as overheating, smoke, fires, or water leaks, or prevent incidents by early detection of potential problems so they can be remedied. During our review, three of the four server rooms lacked proper fire suppression devices. In addition, one server room did not have a fire extinguisher, and one did not have a fire alarm. Improper environmental controls can result in hardware loss and service interruptions.

### **Recommendation**

We recommend the SJTA equip the server rooms adequately to ensure the safety of system data and continuity of operations.



## **Fleet Management System**

### **The fleet management system is not used as intended.**

The SJTA uses a fleet management system to maintain vehicle inventory information such as vehicle identification numbers, EZ-Pass transponder numbers, and registration information. According to the software company's product description, the system can also be used to maintain an auto parts inventory, vehicle maintenance scheduling, and documentation of a vehicle's maintenance history. The SJTA does not use this system for monitoring maintenance scheduling; it relies on an employee to bring a vehicle when due for maintenance. In addition, the SJTA does not use the system to keep a centralized record of a vehicle's history. Without this documentation, the SJTA cannot monitor if vehicles are regularly maintained to avoid prolonged issues or consider a vehicle's history in making decisions whether to maintain or replace a vehicle. As a

best practice, we considered the policies outlined in the Department of the Treasury circulars No.17-05-ADM and No. 17-06-ADM.

**Recommendation**

We recommend the SJTA use the fleet management system for vehicle maintenance record keeping and review maintenance schedules to ensure vehicles are serviced timely. Additionally, a cost benefit analysis should be done for vehicles to determine whether they should continue to be maintained or disposed.



## *Appendix*

### **Methodologies to Achieve Audit Objectives**

To determine whether purchases were in compliance with the SJTA's policies were reasonable and related to the SJTA's operations, we sampled 20 purchases from October 2021 through December 2022. Additionally, we analyzed a sample of 25 purchase card holders for propriety.

To determine compliance with overtime policies and procedures, we reviewed 25 overtime transactions during July 2021 to January 2023.

To determine whether transactions were in compliance with the state's circulars and the authority's purchasing policies and procedures and whether they were reasonable and related to the SJTA's operations, we reviewed a judgmental sample of 30 of 35,063 expenditure transactions.

To determine whether the insured vehicles list was accurate, we compared the list of vehicles insured to the fleet management inventory list. We also compared the EZ-Pass transponder list to the fleet management inventory list to ensure accuracy.

To determine whether EZ-Pass transponders assigned to the SJTA's vehicles were used during normal business hours, we analyzed the related transactions. We also selected a sample of 10 EZ-Pass transactions for 5 employees and verified the employees were working on the day of the transaction.

To determine whether the controls over asset inventory were in place and operating effectively, we reviewed the fixed asset report and compared it to the physical items as well as purchase orders. We judgmentally selected a sample of 98 items to determine if controls were in place to safeguard assets.

To determine if the work order system is utilized and updated regularly, we reviewed the work orders in the system. We performed a cursory review of 702 open work orders by department in May 2023.

To determine whether the toll revenue reconciliations were accurate, we reviewed the Revenue Control department's reconciliation of toll revenue recorded in ACE Host to collector cash deposits and EZ-pass toll revenue.

To determine whether separated employees were removed from their health benefits system and no longer receiving benefits, we compared 66 separated employees to the health benefit invoices and the state's health benefits system.





# **SOUTH JERSEY TRANSPORTATION AUTHORITY**

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Governor

**Tahesha L. Way**  
Lt. Governor

**Francis K. O'Connor**  
Chair

**Stephen F. Dougherty**  
Executive Director

May 8, 2024

Mr. Brian M. Klingele  
Assistant State Auditor  
Office of the State Auditor  
125 South Warren Street  
P.O. Box 067  
Trenton, New Jersey 08625-0067

Dear Mr. Klingele:

South Jersey Transportation Authority is in receipt of the Office of the State Auditor's audit report on selected programs within the Authority. SJTA agrees with OSA's findings that the financial transactions related to the Authority's programs were reasonable and were recorded properly in the accounting systems and that general information system controls were in place and functioning. Thank you for the opportunity to provide comments on the findings noted in the report.

The following responses are offered:

**OSA Recommendation:** *Missed Toll Revenue*

The SJTA should create formal procedures for implementing and tracking the vehicle registration suspension process. Equipment used to capture toll violations should be installed at all lanes, and any malfunctioning equipment should be repaired. In addition, the SJTA should send out violations at all lanes. The SJTA should also keep track of insufficient fund slips issued and attempt to recover outstanding tolls due that resulted from insufficient fund slips issued.

**Response:**

As noted in the Background section of this report, SJTA has awarded contracts to implement all-electronic tolling (AET) along the entire Expressway. AET will consist of eleven gantries along the mainline and eliminate the need for ramp collection facilities. EZPass customers will be charged for tolls in the same manner that currently exists. Non-EZPass patrons will be invoiced.

Included in the finding is that legislation signed by Governor Murphy in January authorizes the Department of Transportation to establish enforcement of collection of tolls and violations through vehicle registration suspensions. In advance of AET, SJTA is in negotiations with New Jersey

Motor Vehicle Commission to restart the current registration program. Once AET goes into effect, vehicle registration suspension will be automated for patrons who do not pay invoiced tolls.

Once AET is implemented, there will be no toll violations as noted above, there will be non-payers who will be addressed as above. Also, there will be no need for insufficient funds slips.

**OSA Recommendation:** *Toll Revenue Reconciliations*

We recommend the SJTA reconcile the anticipated revenue, based on treadle data, to the amount collected for the automated coin machines

**Response:**

At the mainline plazas, Pleasantville and Egg Harbor, SJTA charges varying toll rates based on the number of a vehicle's axles. At the ramps, vehicles are charged the same toll rate regardless of the number of axles. Pleasantville is the only mainline plaza that utilizes coin machines to collect tolls. Treadles identify the number of a vehicle's axles. At each coin machine lane there are loops that count the number of vehicles.

SJTA actively monitors and repairs aging infrastructure and recognizes that the treadles can be inaccurate at times. Upgrading treadles would require a significant capital and time investment. To reiterate, AET is currently under construction and is expected to be implemented in summer of 2025 which will make the treadles no longer necessary.

**OSA Recommendation:** *Information Technology*

We recommend the SJTA develop and periodically test a disaster recovery plan and document the results. The data backup procedures should be written, and risk assessments should be conducted periodically and documented. The SJTA should document its System Security and Privacy Plan.

**Response:**

South Jersey Transportation Authority has an established backup schedule of its data and systems on a daily basis in two remote locations and in the cloud. The Authority will document the backup process that ensures business continuity efforts. A full Disaster Recovery Plan will be documented and tested on a regular basis.

In November 2023, SJTA had a National Institute of Standards and Technology cybersecurity risk assessment performed which identified areas needing attention to be in compliance with recommended standards. Remediation measures are currently under development.

SJTA will implement a System Security and Privacy Plan in accordance with the New Jersey Statewide Information Security Manual (SISM) as resources allow.

**OSA Recommendation:** *Logical Access*

The SJTA should have written policies and procedures for access removal and ensure they are implemented. Employee access should be removed upon termination. Passwords should be updated every 90 days for all systems.

**Response:**

Procedures have been instituted for access removal from priority business processes that use an active directory (AD) account. Upon the separation of any employee, Human Resources terminates the employee in the Finance Plus system, which automatically generates an Information Technology (IT) ticket indicating the employee has been terminated. IT uses this ticket to disable that employees AD account, which causes a direct removal from everything that relies on that identity, including Finance Plus, computer login, remote access, email, MS Office 365. SJTA is actively inventorying all third-party systems outside of the AD to develop and institute a comprehensive policy to manage access to digital systems, networks, and data.

Controls will be enacted to ensure passwords for all systems will be required to be updated every 90 days.

**OSA Recommendation:** *Environmental Controls*

We recommend the SJTA equip the server rooms adequately to ensure the safety of system data and continuity of operations.

**Response:**

The server rooms in question were not required by fire code to have automatic suppression systems, although the Authority feels that it is a prudent objective to upgrade these rooms. Preliminarily, the Authority will ensure that each server room will be equipped with a “clean agent” suppression system, including supplemental fire extinguishers.

As noted previously, SJTA has established back-up processes in case of functional loss in one or more of the server rooms. The Authority will conduct a review of the server rooms indicated by this recommendation and make the necessary improvements moving forward

**OSA Recommendation:** *Fleet Management System*

We recommend the SJTA use the fleet management system for vehicle maintenance record keeping and review maintenance schedules to ensure vehicles are serviced timely. Additionally, a cost benefit analysis should be done for vehicles to determine whether they should continue to be maintained or disposed.

**Response:**

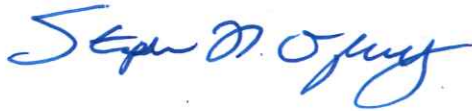
SJTA’s current fleet management system, Dossier was developed in 1979 during the Microsoft DOS operating system timeframe. The company has upgraded many of the modules, yet due to its rudimentary nature, the software is generally an electronic manual system with no intuitive fleet analytics.

The Authority is actively engaged in a search for a new fleet management system to enhance tracking and maintenance capabilities. The new system specification will encompass many of the critical functionalities to automate decision-making regarding maintenance, fuel accounting, end of life and replacement decisions. The Authority has procured a new Enterprise Resource Planning (ERP) solution, which may be able to integrate our fleet processes. With the ERP or stand-alone software, SJTA plans to implement an all-encompassing system that will be more efficient.

Currently all Authority's vehicles are maintained through a tracking system ensuring maintenance is done on a scheduling basis including any contingent needs if such arise. This is managed through the Fleet Department.

Thank you again for the opportunity to review and respond on the draft audit report.

Sincerely,



Stephen F. Dougherty  
Executive Director

c: Francis K. O'Connor, Chair, South Jersey Transportation Authority  
Aaron J. Creuz, Deputy Chief Counsel, Director of Authorities  
Thomas F. Holl, Associate Counsel, Governor's Authorities Unit