



EXECUTIVE SUMMARY

SOUTH JERSEY TRANSPORTATION AUTHORITY SELECTED PROGRAMS

January 1, 2021 to December 31, 2023

The South Jersey Transportation Authority (authority) 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.”

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.

AUDIT HIGHLIGHTS

- Between August 4, 2022 and August 3, 2023, there were 2,748 New Jersey accounts with more than \$200 in unpaid toll violations totaling approximately \$31.3 million. In addition, malfunctioning equipment and a low collection rate for insufficient funds slips negatively impacted toll collections.
- Data collected in the authority’s ACE Host system is not reconciled to the monies deposited.
- The authority does not have a disaster recovery plan, risk assessment, or written security plan in place.
- User accounts for former employees were not removed in a timely manner.
- Our review found three of the four server rooms lacked proper fire suppression devices. In addition, one server room did not have a fire extinguisher, and another had no fire alarm.
- The authority’s fleet management system is not used to track vehicle maintenance records.

AUDITEE RESPONSE

The authority generally concurs with our findings and recommendations.

For the complete audit report or to print this Executive Summary, click on the attached files.