



PROCUREMENT JUSTIFICATION FORM (PJF)

This form must accompany all contract requests and sole source requisitions (RQS) over \$5,000 submitted to the Division of Procurement Services.

INSTRUCTIONS: Please provide the requested information in the white spaces below. All responses (except signatures) must be typed; no hand-written forms will be accepted. See the guidance document posted with this form on the Division of Procurement Services intranet site (Forms page) for additional instructions.

PART I: OVERVIEW			
Department Office/Division/Program:		Office of the State Auditor	
Department Contract Administrator or Grant Coordinator:		Jacob Norton	
(If applicable) Department Reference #:			
Amount: (Contract/Amendment/Grant)	\$ 12,000.00	Advantage CT / RQS #:	CT27A20220202000000001796
CONTRACT	Proposed Start Date:	1/24/2022	Proposed End Date: 9/30/2022
AMENDMENT	Original Start Date:		Effective Date:
	Previous End Date:		New End Date:
GRANT	Project Start Date:		Grant Start Date:
	Project End Date:		Grant End Date:
Vendor/Provider/Grantee Name, City, State:		National Association of State Auditors, Comptrollers and Treasurers, Lexington, KY	
Brief Description of Goods/Services/Grant:		Performance of the National State Auditors Association (NSAA) Peer Review	

PART II: JUSTIFICATION FOR VENDOR SELECTION			
Check the box below for the justification(s) that applies to this request. (Check all that apply.)			
<input type="checkbox"/>	A. Competitive Process	<input type="checkbox"/>	G. Grant
<input type="checkbox"/>	B. Amendment	<input type="checkbox"/>	H. State Statute/Agency Directed
<input checked="" type="checkbox"/>	C. Single Source/Unique Vendor	<input type="checkbox"/>	I. Federal Agency Directed
<input type="checkbox"/>	D. Proprietary/Copyright/Patents	<input type="checkbox"/>	J. Willing and Qualified
<input type="checkbox"/>	E. Emergency	<input type="checkbox"/>	K. Client Choice
<input type="checkbox"/>	F. University Cooperative Project	<input type="checkbox"/>	L. Other Authorization

Please respond to ALL of the questions in the following sections.

PART III: SUPPLEMENTAL INFORMATION

1. Provide a more detailed description and explain the need for the goods, services or grant to supplement the response in Part I.

- a. **Government Auditing Standards require that an external peer review be conducted by reviewers independent of the audit organization being reviewed once every three years. The most recent review was performed in 2019. This year's peer review is due by November 30, 2022.**
- b. **Peer reviews must be conducted by a team of governmental auditors currently employed in the practice of governmental auditing.**

2. Provide a brief justification for the selected vendor to supplement the response in Part II. Reference the RFP number, if applicable.

National Association of State Auditors, Comptrollers and Treasurers (NASACT) has developed a system of peer reviews specific to State agencies and performs peer reviews for most States. They are uniquely qualified to perform State peer reviews. Another organization would need to develop manuals, policies and procedures, training, etc. necessary to conduct an external peer review, which would result in unnecessary costs to the State. Inability to contract with this vendor could result in a substandard review for the State of Maine.

3. Explain how the negotiated costs or rates are fair and reasonable; or how the funding was allocated to grantee.

The terms of this contract are the same as they were during the 2019 Peer Review except the maximum fee has increased by 9% from \$11,000 to \$12,000.

4. Describe the plan for future competition for the goods or services.

PART III: SUPPLEMENTAL INFORMATION

The department will continue to fund the Peer Review in the Special Revenue 014-27A-006704 Audit Bureau appropriation. In follow-up with the response in PART III: SUPPLEMENTAL INFORMATION, Question 1. The department will plan to continue to sole source the external peer review through NASACT as they are uniquely qualified to perform State peer reviews. The department does not intend to RFP these willing and qualified services.

PART IV: AMERICAN RESCUE PLAN ACT (ARPA) / MAINE JOBS & RECOVERY PLAN (MJRP)

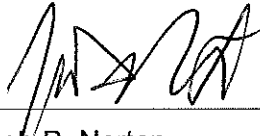
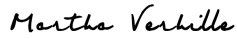
Does this request utilize ARPA/MJRP funds?

Yes – If Yes, please attach the approved Business Case(s).

No – If No, proceed to Part V.

PART V: APPROVALS

The signatures below indicate approval of this procurement request.

Signature of requesting Department's Commissioner (or designee):		
Typed Name:	Jacob B. Norton	Date: 5/4/2022
Signature of DAFS Procurement Official:	<small>Procured by:</small>  <small>891CE7A1493D45B</small>	
Typed Name:	Martha Verhille	Date: 5/16/2022