



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:		Nancy V. Bodine	
(If applicable) Department Reference #:			
Amount: (Contract/Amendment/Grant)	\$34,600	Advantage CT / RQS #:	27A20190103000000002007
CONTRACT	Proposed Start Date:		Proposed End Date:
AMENDMENT	Original Start Date:	1/30/2019	Effective Date:
	Previous End Date:	4/30/2024	New End Date:
GRANT	Project Start Date:		Grant Start Date:
	Project End Date:		Grant End Date:
Vendor/Provider/Grantee Name, City, State:		RHR Smith & Co., 3 Old Orchard Rd., Buxton, ME 04093	
Brief Description of Goods/Services/Grant:		FY24 & FY25 annual audit of Unorganized Territory Education and Service Fund and municipal cost component	

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 checked="" type="checkbox"/>	B. Amendment	<input checked="" 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.

Title 36, M.R.S.A. section 1609, requires an annual audit of the Unorganized Territory Education and Service Fund and the municipal cost component.

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

This contract amendment is based on the results of RFP# 201807141 in the selection of this vendor based on experience, knowledge of the extremely unique financials and response to service requirements. The annual service fee is fair and reasonable at .04% of total expenditures compared to .11% for the audit fee of two individual Counties: Androscoggin and Aroostook.

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

The cost proposal was provided during the RFP process to include estimated hours, staff level, audit segments, and hourly rates. The cost includes an inflation factor.

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

During the original RFP process, RHR Smith & Company was the only vendor to place a bid after OSA had published the RFP public notice and had formally invited 14 Maine audit firms to bid on OSA's RFP 201807141. The State of Maine continues to experience a significant shortage of CPA firms responding to municipal audit bids/requests. Before the end of this contract, the service, vendor resource and market will be reviewed for the RFP process.

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

Does this request utilize ARPA/MJRP funds?


Yes, MJRP funds (023) – If Yes, please attach the approved Business Case(s).

Yes, ARPA funds (025) – If Yes, please be aware of the requirements from awarding federal agencies.

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:	Matthew Dunlap, State Auditor	Date:	5/14/2024
Signature of DAFS Procurement Official:	DocuSigned by: <i>Thomas Paquette</i>		
Typed Name:	Thomas Paquette <small>249502C7B71A49A...</small>	Date:	5/23/2024