



PROCUREMENT JUSTIFICATION FORM (PJF)

This form must accompany all contract requests and sole source requisitions (RQS) over \$5,000 submitted to the Office of State 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 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:		Matthew Dunlap		
(If applicable) Department Reference #:				
Amount: (Contract/Amendment/Grant)		\$ 14,000.00	Advantage CT / RQS #:	20250515000000002721
CONTRACT	Proposed Start Date:	1/16/2025	Proposed End Date:	9/30/2025
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 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 2022. This year's peer review is due by November 30, 2025.**
 - 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 2022. Peer Review except the maximum fee has increased from \$12,000 to \$14,000.

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

N/A

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.


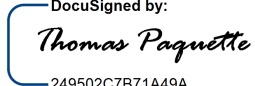
PART V: CONFLICTS OF INTEREST (COI); CONTRACT WITH THE STATE

Maine law contains Conflict of Interest statutes directed to State Departments, State Officers, and Employees Generally under MRS [Title 5, §18](#) and [§18-A](#), in harmony with MRS [Title 17, §3104](#).

☒ The requesting department signatory understands and acknowledges Maine's Conflict of Interest statutes.

PART VI: APPROVALS

The signatures below indicate approval of this procurement request.

Signature of requesting Department's Commissioner (or designee):			
Typed Name:	Matthew Dunlap	Date:	5/15/2025
Signature of DAFS Procurement Official:	<small>DocuSigned by:</small>  <small>249502C7B71A49A...</small>		
Typed Name:	Thomas Paquette	Date:	5/20/2025