



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:	DAFS/Office of the State Controller		
Department Contract Administrator or Grant Coordinator:	Shirley Browne		
(If applicable) Department Reference #:			
Amount: (Contract/Amendment/Grant)	\$ 11,000	Advantage CT / RQS #:	CT 18F 20250617*3181
CONTRACT	Proposed Start Date:	6/24/2025	Proposed End Date: 12/17/2025
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:	EideBailly, (VS0000008952), Payment Address: PO BOX 88678, Milwaukee, WI 53288-8678.		
Brief Description of Goods/Services/Grant:	Auditing and Financial Reporting Training Services		

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.

Certified staff and other certified professionals are required to acquire 40 hours of Continuing Professional Education credits every year. The credits need to meet certain standards. The CPAs need to meet a 9/30 deadline, and the CIAs need to meet a 12/31 deadline. The training dates we are using correspond with when the venue is available: 9/16 and 9/17. Trying to locate speakers for very specific dates is challenging. We have not had luck with using a competitive process for this service in the past. We have been reaching out to various vendors that we know have this type of experience and asking for quotes. Either vendors do not respond to our requests for quotes, or they are not available for the specific dates.

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

We have reached out to many vendors. The vendor listed here provided three potential speakers all with varying prices (vendor employees are paid varying amounts depending on their level in the company, and along with this we also looked at the varying costs for travel for each of these vendor employees). We opted for the lowest of the three costs which still provided us with a credible and well qualified trainer – with this trainer needing to travel the least of the distances. The other reason that we selected this vendor/trainer is that the trainer is available on one of the two training days. September 16th is the date when this trainer is speaking.

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

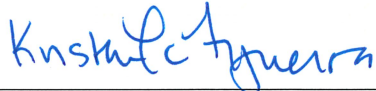
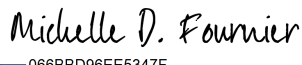
We researched costs for well qualified Auditing and Accounting presenters, and we found that typically the starting cost for one day is at least \$10K (which can vary due to travel expenses and preparation time for the presentations). Although originally the costs were higher for this speaker, we were able to reduce the 8 CPE credits to 6 CPE credits for a reduced cost of \$11K. This is because on the same day we are having Lisa Parker speak for 2 CPEs. Note: We also contacted the GASB to ask about sending a speaker free of charge where the only cost they charge is for travel expenses but found out that these speakers can only speak for 1.5 hours (2 CPEs) ...we would need to bring in a host of GASB speakers with travel costs mounting fast. We are able to bring in one GASB speaker, Lisa Parker who lives in Maine so travel costs are very minimal – we can arrange to create an agreement with Lisa that covers what we need for the presentation, the date/time of the presentation, and minimal costs we can cover (maybe mileage and tolls).

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

We can continue to reach out to many vendors for quotes to determine what they are charging and whether they are available on specific dates...and to determine which topics they can cover (i.e., EideBailly cannot cover Ethics, but our speaker for Sept. 17th can cover Ethics).

PART IV: AMERICAN RESCUE PLAN ACT (ARPA) / MAINE JOBS & RECOVERY PLAN (MJRP)	
Does this request utilize ARPA/MJRP funds?	
<input type="checkbox"/> Yes, MJRP funds (023) – If Yes, please attach the approved Business Case(s).	
<input type="checkbox"/> Yes, ARPA funds (025) – If Yes, please be aware of the requirements from awarding federal agencies.	
<input checked="" type="checkbox"/> No – If No, proceed to Part V.	

PART V: CONFLICTS OF INTEREST (COI); CONTRACT WITH THE STATE	
<i>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.</i>	
<input checked="" type="checkbox"/> 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:	Kirsten LC Figueroa Commissioner	Date:	6/25/2025
Signature of DAFS Procurement Official:	DocuSigned by:  066BBD96EE5347F...		
Typed Name:	Michelle D. Fournier	Date:	7/29/2025