

State of Maine
Master Score Sheet

RFP# 202408147			
Compliance Auditing Services			

	Bidder Name:	Proposed Cost:	Runyon Kersten Oullette
	CliftonLarsonAllen LLP	\$364,000	\$148,000
Scoring Sections	Points Available		
Section I: Preliminary Information	Pass/Fail	PASS	PASS
Section II: Organization Qualifications and Experience	45	40	45
Section III: Proposed Services	20	15	20
Section IV: Cost Proposal	35	14.23	35
TOTAL	100	69.23	100

Award Justification Statement
RFP# 202408147
Compliance Auditing Services

I. Summary

Through this RFP the Commission sought proposals for services to provide Compliance Auditing Services of 45 legislative candidates in the 2024 election, and 45 legislative and all gubernatorial candidates in the 2026 election who have received public campaign finance funds under the Maine Clean Election Act (MCEA) program.

Two bidders responded to the RFP: CliftonLarsonAllen (CLA), and Runyon Kersteen Ouellette (RKO).

II. Evaluation Process

An Evaluation Team composed of two State employees applied the consensus method in scoring the Bidders' Qualifications & Experience, and Proposed Services. Scores for the Cost Proposal were assigned using a mathematical formula.

III. Qualifications & Experience

- 45 years of auditing experience, large government audit staff, located in Maine and New Hampshire.
- Vendor has been selected as the MCEA audit vendor for the past two election cycles, and as such fully understands the MCEA laws and rules.
- Staff assigned to the project are highly qualified and experienced having worked on it in the past.
- Previous/current projects demonstrate a thorough experience in government compliance auditing work.
- Provided all information requested in RFP with an incredible attention to detail.

IV. Proposed Services

- Provided a comprehensive solution to the Commission's problem by outlining a clear understanding of and willingness to meet all the expectations in the RFP.
- Proposal includes a detailed description of the documents needed to complete the audit, and a work plan to accomplish the work in a timely manner.

V. Cost Proposal

Proposed a cost of \$148,000.

VI. Conclusion

Out of 100 possible points, the Evaluation Team gave RKO a score of 100. The strengths of the RKO proposal, having the highest evaluation scores in both Qualifications & Experience, and Proposed Services, outweigh those of the other bidder. The Evaluation Team has determined the proposal submitted by RKO represents the best value to the State of Maine.



STATE OF MAINE
COMMISSION ON GOVERNMENTAL ETHICS
AND ELECTION PRACTICES
135 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0135

October 1, 2024

Mr. James Piotrowski, CPA, CGFM, Principal
CliftonLarsonAllen LLP
200 Brickstone Square, Ste. 103
Andover, MA 01810

RE: Notice of Conditional Contract Award for RFP #202408147, Compliance Auditing Services

Dear Ms. Piotrowski,

This letter is regarding the Request for Proposals (RFP), issued by the State of Maine Commission on Governmental Ethics and Election Practices for its Compliance Auditing Services. The Commission has evaluated the proposals received using the evaluation criteria identified in the RFP, and is hereby announcing its conditional contract award to:

Runyon Kersteen Ouellette

The bidder above received the evaluation team's highest ranking. The Commission will now contact Runyon Kersteen Ouellette to negotiate a contract. As provided in the RFP, the Notice of Conditional Contract Award is subject to execution of a written contract and, as a result, this Notice does NOT constitute the formation of a contract between the Commission and the apparent successful vendor. The vendor shall not acquire any legal or equitable rights relative to the contract services until a contract containing terms and conditions acceptable to the Commission is executed. The Commission further reserves the right to cancel this Notice of Conditional Contract Award at any time prior to the execution of a written contract.

As stated in the RFP, following announcement of this award decision, all submissions in response to the RFP are considered public records available for public inspection pursuant to the State of Maine Freedom of Access Act (FOAA). 1 M.R.S. §§ 401 et seq.; 5 M.R.S. § 1825-B (6).

This award decision is conditioned upon final approval by the State Procurement Review Committee and the successful negotiation of a contract. A Statement of Appeal Rights is below.

Thank you for your interest in doing business with the State of Maine.

Sincerely,

Martha Currier
Assistant Director

STATEMENT OF APPEAL RIGHTS

Any person aggrieved by an award decision may request an appeal hearing. The request must be made to the Director of the Bureau of General Services, in writing, within 15 days of notification of the contract award as provided in 5 M.R.S. § 1825-E (2) and the Rules of the Department of Administrative and Financial Services, Bureau of General Services, Division of Purchases, Chapter 120, § (2) (2).



STATE OF MAINE
COMMISSION ON GOVERNMENTAL ETHICS
AND ELECTION PRACTICES
135 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0135

October 1, 2024

Ms. Jennifer Conners, CPA
Runyon Kersteen Ouellette
20 Long Creek Dr.
South Portland, ME 04106

RE: Notice of Conditional Contract Award for RFP #202408147, Compliance Auditing Services

Dear Ms. Conners,

This letter is regarding the Request for Proposals (RFP), issued by the State of Maine Commission on Governmental Ethics and Election Practices for its Compliance Auditing Services. The Commission has evaluated the proposals received using the evaluation criteria identified in the RFP, and is hereby announcing its conditional contract award to:

Runyon Kersteen Ouellette

The bidder above received the evaluation team's highest ranking. The Commission will now contact Runyon Kersteen Ouellette to negotiate a contract. As provided in the RFP, the Notice of Conditional Contract Award is subject to execution of a written contract and, as a result, this Notice does NOT constitute the formation of a contract between the Commission and the apparent successful vendor. The vendor shall not acquire any legal or equitable rights relative to the contract services until a contract containing terms and conditions acceptable to the Commission is executed. The Commission further reserves the right to cancel this Notice of Conditional Contract Award at any time prior to the execution of a written contract.

As stated in the RFP, following announcement of this award decision, all submissions in response to the RFP are considered public records available for public inspection pursuant to the State of Maine Freedom of Access Act (FOAA). 1 M.R.S. §§ 401 et seq.; 5 M.R.S. § 1825-B (6).

This award decision is conditioned upon final approval by the State Procurement Review Committee and the successful negotiation of a contract. A Statement of Appeal Rights is below.

Thank you for your interest in doing business with the State of Maine.

Sincerely,

A handwritten signature in black ink that reads 'Martha Currier'.

Martha Currier
Assistant Director

STATEMENT OF APPEAL RIGHTS

Any person aggrieved by an award decision may request an appeal hearing. The request must be made to the Director of the Bureau of General Services, in writing, within 15 days of notification of the contract award as provided in 5 M.R.S. § 1825-E (2) and the Rules of the Department of Administrative and Financial Services, Bureau of General Services, Division of Purchases, Chapter 120, § (2) (2).

OFFICE LOCATED AT: 45 MEMORIAL CIRCLE, AUGUSTA, MAINE
WEBSITE: WWW.MAINE.GOV/ETHICS

PHONE: (207) 287-4179

FAX: (207) 287-6775

**STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES**

RFP #: 202408147
 RFP TITLE: Compliance Auditing Services
 BIDDER: Runyon Kersten Ouellette
 DATE: 9/24/2024

SUMMARY PAGE

Department Name: Maine Ethics Commission
 Name of RFP Coordinator: Martha Currier
 Names of Evaluators: Jonathan Wayne & Martha Currier

<u>Pass/Fail Criteria</u>	<u>Pass</u>	<u>Fail</u>
Section I. Preliminary Information (Eligibility)	X	
<u>Scoring Sections</u>	<u>Points Available</u>	<u>Points Awarded</u>
Section II. Organization Qualifications and Experience	45	45
Section III. Proposed Services	20	20
Section IV. Cost Proposal	35	35
<u>Total Points</u>	<u>100</u>	<u>100</u>

**STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES**

RFP #: 202408147
RFP TITLE: Compliance Auditing Services
BIDDER: Runyon Kersten Ouellette
DATE: 9/24/2024

**OVERVIEW OF SECTION I
Preliminary Information**

Section I. Preliminary Information

Evaluation Team Comments:

PASS

**STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES**

RFP #: 202408147
RFP TITLE: Compliance Auditing Services
BIDDER: Runyon Kersten Ouellette
DATE: 9/24/2024

**EVALUATION OF SECTION II
Organization Qualifications and Experience**

	Points Available	Points Awarded
Section II. Organization Qualifications and Experience	45	45

Evaluation Team Comments:

- I. Overview of the Organization
 - Helpful description of their audit department
 - Quality control review was graded at highest level in 2022 (most recent).
- II. Subcontractors
 - None will be used.
- III. Organizational Chart
 - All people on the team were identified, with their background information, this was reassuring.
- IV. Litigation
 - Not party to any litigation.
- V. Certificate of Insurances
 - Provided current certificate, valid through 10/11/2024.
- VI. Qualification Projects
 - Previous work with our office.
 - MTA – compliance audits for travel and reimbursements, not clear on dates.
 - Efficiency Maine - compliance audits and testing of programs funded by various sources, not clear on dates.

**STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES**

RFP #: 202408147
RFP TITLE: Compliance Auditing Services
BIDDER: Runyon Kersten Ouellette
DATE: 9/24/2024

**EVALUATION OF SECTION III
Proposed Services**

	<u>Points Available</u>	<u>Points Awarded</u>
Section III. Proposed Services	20	20

Evaluation Team Comments:

- Bidder clearly understands the requirements.
- We like the thoroughness of the workplan and how staff are already assigned to certain tasks.
- They understand the need to perform different tests and verifications to ensure that public funds are being properly spent, and how the work product is to be transferred to us at the end of the project.

**STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES**

RFP #: 202408147
RFP TITLE: Compliance Auditing Services
BIDDER: Runyon Kersten Ouellette
DATE: 9/24/2024

**EVALUATION OF SECTION IV
Cost Proposal**

Lowest Submitted Cost Proposal	.	Cost Proposal Being Scored	x	Score Weight	=	Score
148,000	.	148,000	x	35 points	=	35

Evaluation Team Comments:

N/A

**STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES**

RFP #: 202408147
RFP TITLE: Compliance Auditing Services
BIDDER: CliftonLarsonAllen LLP
DATE: 9/24/2024

SUMMARY PAGE

Department Name: Maine Ethics Commission
Name of RFP Coordinator: Martha Currier
Names of Evaluators: Jonathan Wayne & Martha Currier

Pass/Fail Criteria	Pass	Fail
Section I. Preliminary Information (Eligibility)	X	
Scoring Sections	Points Available	Points Awarded
Section II. Organization Qualifications and Experience	45	40
Section III. Proposed Services	20	15
Section IV. Cost Proposal	35	14.23
Total Points	100	69.23

**STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES**

RFP #: 202408147
RFP TITLE: Compliance Auditing Services
BIDDER: CliftonLarsonAllen LLP
DATE: 9/24/2024

**OVERVIEW OF SECTION I
Preliminary Information**

Section I. Preliminary Information

Evaluation Team Comments:

PASS

**STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES**

RFP #: 202408147
RFP TITLE: Compliance Auditing Services
BIDDER: CliftonLarsonAllen LLP
DATE: 9/24/2024

**EVALUATION OF SECTION II
Organization Qualifications and Experience**

	Points Available	Points Awarded
Section II. Organization Qualifications and Experience	45	40

Evaluation Team Comments:

- I. Overview of the Organization
 - Included, but appears to be right from their website or other promo materials.
 - State and local public sector experience
- II. Subcontractors
 - Will not be used for the project
- III. Organizational Chart
 - Included with staff bios
 - Managers are identified but it appears subordinate accountants who will do the work are not identified.
- IV. Litigation
 - Will only provide if they are the selected bidder.
 - Does not answer the RFP requirement.
- V. Certificate of Insurances
 - Did not provide.
- VI. Qualification Projects
 - MA State Senate and State House audits for the last 5 years.
 - VT DOT – not clear how this demonstrates experience for this RFP.
 - Two of these projects are audits in financial statements, this RFP is looking for experience with compliance audits, which is different.

**STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES**

RFP #: 202408147
RFP TITLE: Compliance Auditing Services
BIDDER: CliftonLarsonAllen LLP
DATE: 9/24/2024

**EVALUATION OF SECTION III
Proposed Services**

	<u>Points Available</u>	<u>Points Awarded</u>
Section III. Proposed Services	20	15

Evaluation Team Comments:

- Seems to highlight the portions of RFP, but nothing beyond that. Peculiarly, it has two lengthy sections at the end of the proposal that discuss continuity of services if they have a change of staff and their commitment to communication with us. This section also refers to "the Town" and demonstrates a lack of attention to detail.
- Bidder plans to dedicate staff time to discuss requirements and procedures at beginning of project.
- Demonstrates basic understanding of requirements for selecting candidates for audit and selecting transactions.
- Uses a secure file transfer website.
- Seems committed to a high degree of communication with MEC.

**STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES**

RFP #: 202408147
RFP TITLE: Compliance Auditing Services
BIDDER: CliftonLarsonAllen LLP
DATE: 9/24/2024

**EVALUATION OF SECTION IV
Cost Proposal**

Lowest Submitted Cost Proposal	*	Cost Proposal Being Scored	x	Score Weight	=	Score
148,000	.	364,000	x	35 points	=	69.23

Evaluation Team Comments:

N/A

**STATE OF MAINE
INDIVIDUAL EVALUATION NOTES**

RFP #: 202408147

RFP TITLE: Compliance Auditing Services

BIDDER NAME: CliftonLarsonAllen LLP

DATE: 9/19/2024

EVALUATOR NAME: Martha Currier

EVALUATOR DEPARTMENT: Ethics Commission

Individual Evaluator Comments:

- I. *Organization Qualifications and Experience*
 1. *Overview of Organization: Included – appears to be right from their website.*
 2. *Subcontractors - Will not be used for this project.*
 3. *Organizational Chart – Included, with staff bios for this project.*
 4. *Litigation – general statement that they can't disclose, but they're paid by ins.*
 5. *Certificate of Insurance "CLA carries commercially reasonable amounts of professional liability insurance. If requested, the firm will provide a certificate of coverage for an amount specified by the State upon being engaged."*
 6. *Appendix D – Qualifications and Experience: MA State Senate, which they've audited for the last 5 years; MA State House of Representatives, which they've audited for the last 5 years; VT DOT included an accounting project for a project related to the Federal Transit System and National Transit Database.*

- II. *Proposed Services – Their proposal is only 3 pages. It appears that they highlighted the portions of the RFP regarding how many to audit, how it will be performed, documentation to be requested, etc. but nothing beyond that. Two sections at the end of the document discuss the continuity of services with "the Town" (an assumed oversight) if they have a change of staff; and their commitment to communication with us.*

Generally, not much to evaluate since it is a repeat of what we said in the RFP.

**STATE OF MAINE
INDIVIDUAL EVALUATION NOTES**

RFP #: 202408147
RFP TITLE: Compliance Auditing Services
BIDDER NAME: CliftonLarsonAllen LLP
DATE: September 24, 2024
EVALUATOR NAME: Jonathan Wayne
EVALUATOR DEPARTMENT: Ethics Commission

Individual Evaluator Comments:

Organization Qualifications and Experience

Overview of Organization

P – helpful descriptions of firm history and state and local public sector experience
Neutral – provided three projects; two of which are audits of financial statements

Subcontractors

P – none will be used

Organizational Chart

N – managers are identified but it appears that subordinate accountants who will do day-to-day work are not identified

Litigation and Certificate of Insurance

N – statement concerning pending litigation does not answer requirement
Certificate of insurance available on request

Proposed Services

P – bidder plans to dedicate staff time to discuss MEC requirements and procedures at beginning of project
P – demonstrates basic understanding of requirements for selecting candidates for audit and selecting transactions
P – use of secure file transfer website
P – seems committed to high degree of communication with Commission staff

**STATE OF MAINE
INDIVIDUAL EVALUATION NOTES**

RFP #: 202408147

RFP TITLE: Compliance Auditing Services

BIDDER NAME: Runyon Kersten Ouellette

DATE: 9/19/2024

EVALUATOR NAME: Martha Currier

EVALUATOR DEPARTMENT: Ethics Commission

Individual Evaluator Comments:

I. Organization Qualifications and Experience

- 1. Overview of Organization – 12 govt audit members, all working on this project are licensed in ME (provided licenses in prelim doc), thorough explanation of their organization and how they require regular continuing education for their staff, and has regular AICPA's quality control review systems, the most recent in 2022 where they received the highest "pass" rating and included the report.*
- 2. Subcontractors – RKO does not use subcontractors.*
- 3. Organizational Chart – provided and includes 4 people for this project. Their roles and backgrounds were provided in the document.*
- 4. Litigation – They are not a party to any litigation.*
- 5. Certificate of Insurance – provided dated 2/13/24, policy effective 10/11/2023-10/11/2024.*
- 6. Appendix D – Qualification Projects: MEC MCEA audits every 2 years 2016-2022; Efficiency Maine (does not indicate date) for compliance audit and testing of programs funded by various sources; Maine Turnpike Authority indicates quality compliance audits for their travel and reimbursement policies regarding fraud and abuse – but doesn't mention the date they did, or have been doing this since.*

II. Proposed Services – 3 page document

- 1. Services to be Provided – consistent with what we put in the RFP in terms of numbers of those audited, info to be requested, and how they will test the data. They will verify that MCEA funds have been used for appropriate purposes, unused funds have been returned, things purchased with public dollars were spent appropriate and sold at FMV, and that candidates have complied with seed money rules.*
- 2. Their workplan outlines a Nov/Dec, Dec-Apr, and May-July tasks and who will do them.*
- 3. It is clear that they know what they're doing since they've done this for MEC before.*

**STATE OF MAINE
INDIVIDUAL EVALUATION NOTES**

RFP #: 202408147
RFP TITLE: Compliance Auditing Services
BIDDER NAME: Runyon Kersteen Ouellette
DATE: September 24, 2024
EVALUATOR NAME: Jonathan Wayne
EVALUATOR DEPARTMENT: Ethics Commission

Individual Evaluator Comments:

Organization Qualifications and Experience

Overview of Organization

- P – helpful description of government audit department
- P – past work with Ethics Commission helpful; compliance audit with MTA a positive
- P – statement of independence and quality control accreditation

Subcontractors

- P – none will be used

Organizational Chart

- P – all personnel seem to be identified

Litigation and Certificate of Insurance

- neutral – met informational requirements (no red flags)

Proposed Services

- P – demonstrates basic understanding of requirements for selecting candidates for audit and selecting transactions.
- P – good description of tests/verifications to be conducted during the audit
- P – detailed statement of work product to be delivered
- P – work plan



**STATE OF MAINE
Maine Ethics Commission**

Janet T. Mills
Governor

**AGREEMENT AND DISCLOSURE STATEMENT
RFP #: 202408147
RFP TITLE: Compliance Auditing Services**

I, Jonathan Wayne accept the offer to become a member of the Request for Proposals (RFP) Evaluation Team for the State of Maine Ethics Commission. I do hereby accept the terms set forth in this agreement AND hereby disclose any affiliation or relationship I may have in connection with a bidder who has submitted a proposal to this RFP.

Neither I nor any member of my immediate family have a personal or financial interest, direct or indirect, in the bidders whose proposals I will be reviewing. "Interest" may include, but is not limited to: current or former ownership in the bidder's company; current or former Board membership; current or former employment with the bidder; current or former personal contractual relationship with the bidder (example: paid consultant); and/or current or former relationship to a bidder's official which could reasonably be construed to constitute a conflict of interest (personal relationships may be perceived by the public as a potential conflict of interest).

I have not advised, consulted with or assisted any bidder in the preparation of any proposal submitted in response to this RFP nor have I submitted a letter of support or similar endorsement.

I understand and agree that the evaluation process is to be conducted in an impartial manner without bias or prejudice. In this regard, I hereby certify that, to the best of my knowledge, there are no circumstances that would reasonably support a good faith charge of bias. I further understand that in the event a good faith charge of bias is made, it will rest with me to decide whether I should be disqualified from participation in the evaluation process.

I agree to hold confidential all information related to the contents of Requests for Proposals presented during the review process until such time as the Department formally releases the award decision notices for public distribution.

A handwritten signature in black ink that reads "Jonathan Wayne".

Signature

Date

September 19, 2024



**STATE OF MAINE
Maine Ethics Commission**

Janet T. Mills
Governor

**AGREEMENT AND DISCLOSURE STATEMENT
RFP #: 202408147
RFP TITLE: Compliance Auditing Services**

I, Martha Currier accept the offer to become a member of the Request for Proposals (RFP) Evaluation Team for the State of Maine Ethics Commission. I do hereby accept the terms set forth in this agreement AND hereby disclose any affiliation or relationship I may have in connection with a bidder who has submitted a proposal to this RFP.

Neither I nor any member of my immediate family have a personal or financial interest, direct or indirect, in the bidders whose proposals I will be reviewing. "Interest" may include, but is not limited to: current or former ownership in the bidder's company; current or former Board membership; current or former employment with the bidder; current or former personal contractual relationship with the bidder (example: paid consultant); and/or current or former relationship to a bidder's official which could reasonably be construed to constitute a conflict of interest (personal relationships may be perceived by the public as a potential conflict of interest).

I have not advised, consulted with or assisted any bidder in the preparation of any proposal submitted in response to this RFP nor have I submitted a letter of support or similar endorsement.

I understand and agree that the evaluation process is to be conducted in an impartial manner without bias or prejudice. In this regard, I hereby certify that, to the best of my knowledge, there are no circumstances that would reasonably support a good faith charge of bias. I further understand that in the event a good faith charge of bias is made, it will rest with me to decide whether I should be disqualified from participation in the evaluation process.

I agree to hold confidential all information related to the contents of Requests for Proposals presented during the review process until such time as the Department formally releases the award decision notices for public distribution.

A handwritten signature in black ink that reads "Martha Currier".

Signature

9/19/2024

Date