

**Request for Responses
Massachusetts School Building Authority**

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RFR File Name/Title: Request for Responses to Provide Financial Audit Support Services

RFR File Number: MSBA-FinancialAuditSupport-24

RFR Contact Person: Siobhan Tolman, Procurement and Contracts Manager,
siobhan.tolman@massschoolbuildings.org

SECTION I. SUMMARY

The Massachusetts School Building Authority (“MSBA”) requests Responses from qualified public accounting firms (“Firms”) with significant governmental and accounting experience interested in assisting the MSBA with the day to day accounting responsibilities including the review of journal entries, reconciliation of bank statements, assisting in generating and reconciling balances quarterly and preparing workpapers and processes required for the preparation of the Independent Auditor’s Report on the Financial Statements and Required Supplementary Information, for a term up to 12 months. As a component of this work, the respondent will provide the MSBA with a review of its existing resources and provide recommendations as to additional staffing and/or resources the MSBA may need.

The Authority intends to select one firm with significant governmental accounting and auditing experience and a thorough understanding of the MSBA’s enabling legislation, and the grant program created based on the enabling legislation, to provide relevant guidance and assistance to staff with planning, executing and completing the MSBA’s FY24 financial audit process, including through issuance of the MSBA’s final FY24 audited financial statements.

Minority Business Enterprise (MBE), Women Business Enterprise (WBE), Minority and Woman Business Enterprise (M/WBE), Veteran Business Enterprise (VBE), Service-Disabled Veteran-Owned Business Enterprise (SDVOBE), Disability-Owned Business Enterprise, Lesbian, Gay, Bisexual or Transgender Business Enterprise (LGBTBE), Minority Nonprofit Organization (M/NPO), Women Nonprofit Organization (W/NPO) or Minority and Women Owned Non-Profit Organization (M/W/NPO) are encouraged to submit Responses.

At the conclusion of this RFR, the MSBA intends to directly contract with the responsive and responsible firm submitting the most advantageous proposal, taking into consideration qualifications, experience, capacity, references, approach to providing the services requested, and

price.

A. OBJECTIVES

To acquire the services of a public accounting firm with significant governmental and accounting experience. The selected firm will assist with reviewing, providing guidance and direct assistance with the preparation of the annual financial audits of the MSBA's financial operations, inclusive of the scope of services below. These services will be for a term up to 12 months, commencing June 1, 2024 and extending through the completion of the FY 24 financial statements. Contract for accounting consulting services will be the MSBA's standard Master Services Agreement. The Contract will be based upon a maximum obligation and the firm will not be paid for any costs not negotiated in the Contract or any amounts in addition to the maximum obligation of the Contract.

As a component of this work, the respondent will provide MSBA with a review of its existing staff, skills and resources and provide recommendations as to additional staffing, training and/or resources the MSBA may need.

B. SCOPE OF SERVICES

The scope of services to be provided by the selected firm for the term shall include, but are not limited to:

1. Accounting Services.
 - a. Review posted transactions for accurate coding by fund, and funding source.
 - b. Analyze financial data including review of journal entries.
 - c. Review journal entries and provide recommendations as to necessary corrections or changes.
 - d. Assist and advise MSBA in maintenance of its chart of accounts, including addition and deletion of specific ledger accounts for segregation of income, expenses, assets, liability and net position by fund, department, project, and funding source.
 - e. Conduct research on accounting and applicable GAAP interpretation and assist MSBA with implementation.
 - f. Provide audit process support to staff as needed.
2. Audit Assistance
 - a. Audit Readiness Review – review preliminary year end trial balance.
 - b. Assist with the development, gathering and reconciliation of accounts that support the year end trial balance. Identify any corrections that need to be made to the Trial Balance and assist in the preparation of the journal entries required to finalize the trial balance prior to releasing it to the auditors.
 - c. Assist with organizing the requisite schedules and documents to be responsive to the auditor's Prepared by Client (PBC) List.

- d. Assist MSBA staff with the preparation of the year-end financial statements and footnotes along with the supporting schedules prior to financial statements being provided to the auditors.
 - e. Identify any new GASB requirements for FY 24 and develop MSBA position regarding applicability and identify any questions for resolution.
 - f. Facilitate the annual audit and provide guidance and review of any questions from auditors throughout the audit process and preparation and or review of any additional requests for information from the auditor during the annual audit.
3. Finance Unit Resource Assessment and Operational Processes.
- a. Evaluate existing internal controls over financial reporting and recommend steps necessary to implement improvements to meet all requirements in a timely manner.
 - b. Provide resources and training to assist MSBA in developing procedures necessary in the preparation of FY2024 financial statements, including the updating and/or development of relevant job aids.
 - c. Assess existing internal resources and staff, to determine existing skills, and experience and recommend additional staff positions, processes and training.
 - d. Recommend additional staffing needed and provide necessary training for existing staff.
 - e. Provide a report summarizing the findings and the recommendations by October 1, 2024.
4. Additional services related to the scope of services listed above.

C. FEES

The specific scope of services and fee for each work order that is awarded to a qualified Respondent will be negotiated and, at the discretion of the MSBA, will be performed on a lump sum or on an hourly fee basis which may also include a “Not to Exceed” price. Pursuant to Section IV(A)(5), the Respondent must provide a Cost Proposal that includes not-to- exceed Lump Sum Prices for each of the specified tasks and hourly rates which the MSBA may choose to pay the Respondent for the completion of any tasks that are requested by the MSBA. The MSBA may request additional related services for which the MSBA and the selected respondent will work in good faith to negotiate the scope and price of such services. Subject to the MSBA’s decision to revise a Respondent’s Price, which decision is exclusively within the MSBA’s discretion, these Lump Sum Prices and hourly rates will apply to the completion of each of the listed tasks. Proposed Lump Sum Prices will be considered by the MSBA as part of its determination of “Best Value” as outlined in Section III (A.)(6.) and as part of its evaluation of responses in Section V and Section V(C.).

SECTION II. MSBA BACKGROUND

Chapter 208 of the Acts of 2004 established the Massachusetts School Building Authority. The MSBA is an independent public authority not subject to the supervision and control of any other executive office, department, commission, board, bureau, agency or political subdivision of the Commonwealth. The MSBA’s Board consists of the State Treasurer, who serves as chair, the Secretary of Administration and Finance, the Commissioner of Education, and four additional

members appointed by the State Treasurer.

Prior to the establishment of the MSBA, the Department of Education administered and managed the former school building assistance program. Chapter 208 eliminated the former program and created a new program for school building construction, renovation and repair projects (the “Program”), administered by the MSBA. The new Program provides assistance to cities, towns, regional school districts and independent agricultural and technical schools to finance school building projects. The MSBA has adopted regulations necessary to administer the Program and to review and approve applications for reimbursement for school building construction projects.

For more information about the MSBA and its program, please visit our website at www.massschoolbuildings.org and refer to Massachusetts General Laws Chapter 70B, Chapter 208 of the Acts of 2004, and 963 CMR 2.00 *et seq.*.

SECTION III. GENERAL INFORMATION

All terms, conditions, requirements, and procedures included in this RFR must be met for a Response to be qualified as responsive. The MSBA reserves the right to waive or permit cure of non-material errors or omissions. The MSBA further reserves the right to modify, amend or cancel the terms of this RFR at any time. All Responses must be submitted in accordance with the specific terms of this RFR. **Responses to this RFR must be submitted by the deadline in electronic format to the email address specified in Section IV.(B.).**

Respondents should receive an email confirming receipt of submission. If Respondents do not receive a confirmation email, Respondents are encouraged to contact Siobhan Tolman at Siobhan.Tolman@MassSchoolBuildings.org in advance of the submission deadline.

A. SPECIFICATIONS

- 1. Respondent Communication.** All communication regarding this RFR must be **in writing via email** to the contact person designated in **Section III(B)** of the RFR. Any individuals and/or firms that intend to submit a Response are prohibited from contacting any employee of the MSBA other than the contact person regarding this RFR. **Failure to observe this rule will result in disqualification.** Furthermore, no other individual MSBA employee or representative is authorized to provide any information or respond to any question or inquiry concerning this RFR and the MSBA shall not be bound by any such unauthorized provision of information or response. Respondents should notify in writing via email the contact person for this RFR in the event that the RFR appears incomplete or if the Respondent is having trouble obtaining any required attachments electronically through COMMBUYS or from the MSBA’s website.
- 2. Reasonable Accommodation.** Respondents that seek reasonable accommodation because of disabilities or other hardship, which may include the receipt of RFR

information in an alternative format, may communicate such requests in writing to the contact person. Requests for accommodation will be addressed on a case-by-case basis.

3. **Public Records.** All Responses and related documentation and information submitted in Response to this RFR are subject to the Massachusetts Public Records Law, M.G.L. c. 66, §10; c. 4, §7(26)(h), regarding public access to such documents. Any statements in submitted Responses that are inconsistent with the provisions of these statutes will be void and disregarded. Respondent agrees that the MSBA shall not be liable under any circumstances for the subsequent disclosure of any information submitted to it by Respondent pursuant to this RFR and/or in connection with any contract entered into between Respondent and the MSBA as a result of the RFR process.

Respondents are advised that all responses are deemed sealed, and therefore their contents will be treated as confidential and will not be disclosed to competing Respondents until the evaluation process has been completed and the contract has been awarded.

4. **Submission of Proposed Materials and Virtual Presentation.** All materials, representations, and submissions made within the Response and at virtual presentation are subject to becoming part of the contract binding the selected Respondent to uphold the materials, representations, and submissions made by the selected Respondent within the Response and at the virtual presentations, if any.
5. **Conflict of Interest.** Prior to award of any contract and/or qualification, the Respondent shall certify in writing that no relationship exists between the Respondent and the procuring or contracting agency that interferes with fair competition or is a conflict of interest, and no relationship exists between the Respondent and another person or organization that constitutes a conflict of interest. No official or employee of the MSBA who exercises any function or responsibility in the review or approval of the undertaking or carrying out of this project shall, prior to the completion of the project, voluntarily acquire any personal interest, either directly or indirectly, in this contract or proposed contract.

The Respondent shall provide assurance that it presently has no interest and shall not acquire any interest, either directly or indirectly, which will conflict in any manner or degree with the performance of its services hereunder. The Respondent shall also provide assurances that no person having any such known interest shall be employed during the performance of this contract.

Individuals performing services to the MSBA may be considered “special state employees” subject to the provisions of the Massachusetts Conflict of Interest Law (M.G.L. 268A). The MSBA’s Master Services Agreement requires contractors to certify, among other things, compliance with the Conflict of Interest Law. It is the Respondent’s exclusive obligation to determine and certify that the Respondent

and its employees, sub-consultants, subcontractors, and the employees of any of them are and shall remain in compliance with M.G.L. Chapter 268A throughout the term of any contract agreement under which the Respondent is retained to provide the services required in this RFR. Moreover, the MSBA may request from a Respondent a written certification of compliance with any provisions of M.G.L. c. 268A during the term of any such contract agreement. The MSBA may require the Respondent to implement certain internal protections to comply with any provisions of M.G.L. c. 268A.

6. **Best Value Selection and Negotiation.** The MSBA will select the Response that demonstrates the “Best Value” overall, including proposed alternatives that will achieve the procurement goals of the MSBA. The MSBA and the selected Respondent may negotiate a change in any element of contract performance or cost identified in the original RFR or the selected Respondent’s Response.
7. **Costs.** The MSBA will not reimburse any individual or firm for any costs associated with the preparation or submittal of any Response to this RFR or for any travel and/or per diem incurred in any presentation of such Responses. Costs that are not specifically identified in the Respondent’s submissions, and accepted by the MSBA as part of a contract, will not be compensated.
8. **MSBA Website and COMMBUYS.** This RFR has been distributed electronically using the COMMBUYS system and can be accessed at www.COMMBUYS.com. RFR Attachments that are referenced are available either as separate files along with the RFR, or in the COMMBUYS Attachments Section. The RFR and Attachments are also available at the MSBA’s website:
www.massschoolbuildings.org

Respondents are solely responsible for obtaining and completing required attachments that are identified in this RFR; for regularly checking both COMMBUYS and the MSBA website for any addenda or modifications that are subsequently made to this RFR or attachments; for obtaining, reviewing and appropriately responding to any such addenda or modifications to the RFR of attachments; and for acknowledging the receipt of any addenda in the cover letter. The MSBA accepts no liability and will provide no accommodation to Respondents who fail to check for, obtain, review and appropriately respond to addenda or modifications to the RFR and attachments, and then submit inadequate or incorrect Responses. Respondents are advised to check the MSBA’s website and COMMBUYS to ensure that they have the most recent RFR files. Respondents may not alter (manually or electronically) the RFR language or any RFR component files. Modifications to the body of this RFR, specifications, terms and conditions, which change the intent of this RFR are prohibited and may disqualify a Response.

9. **Validity of Response.** Responses must remain in effect for at least 180 days from the submission deadline and thereafter until either the Respondent withdraws the Response in writing, a contract is executed with Respondent, or the procurement is

canceled, whichever occurs first.

10. Prohibition against Distribution of Information. Any Respondent awarded a contract under this RFR is prohibited from selling or distributing any information collected or derived from the contract and/or procurement process, including lists of participating or eligible MSBA employee names, telephone numbers, or addresses, including email addresses.

11. Right to Modify. The MSBA reserves the right to modify, amend, or cancel the terms of this RFR at any time prior to the closing date. The MSBA reserves the right to negotiate with the selected Respondent(s) as to any element of cost or performance, including, without limitation, elements identified in the RFR and/or the selected Response in order to achieve the best value for the MSBA.

B. PROCUREMENT CALENDAR

The following is the tentative time schedule for the MSBA's selection of a firm interested in assisting the MSBA with the day-to-day accounting responsibilities. All dates are subject to modification by the MSBA with notice.

Issuance of RFR: **Wednesday, April 17, 2024**

Question Deadline (must be received by): **Tuesday, April 23, 2024, 5:00 P.M. EST**

Responses to Questions Posted: **Friday April 26, 2024**

RFR Response Deadline: **Wednesday, May 1, 2024, 2:00 P.M. EST**

Virtual Presentations (if conducted): **The Week of May 13, 2024**

Award of the Contract: **Anticipated May/June 2024**

Questions concerning this RFR may be submitted to the RFR Contact Person in writing via email only at the contact information below. No telephone calls concerning this RFR are permitted. Questions must be received no later than 5:00 P.M. on April 23, 2024. Responses to questions will be posted on or before April 26, 2024.

Siobhan Tolman, Procurement and Contracts Manager
ATTN: "MSBA-FinancialAuditSupport-24"
E-Mail Address: siobhan.tolman@massschoolbuildings.org

SECTION IV. RESPONSE REQUIREMENTS

A. Contents of the Response

All Responses to this RFR must include the following information:

- 1) Mandatory Cover Letter: Each Response must be accompanied by a cover letter of not more than two pages. The letter, which shall be considered an integral part of the submission, shall be signed by an individual who is authorized to bind the firm

contractually, giving his or her title. The letter must acknowledge Addenda to the RFR, if any. Respondents must certify in the cover letter the following:

- a. Certify that all information contained in the Response is accurate and complete.
- b. Certify that it meets the minimum qualifications of Section V of this RFR.
- c. Certify that the Respondent will execute the MSBA's Master Services Agreement (Attachment C) and/or specify any exceptions as required in Section IV.(A).(12.) of the RFR.

Inaccurate or incomplete information may adversely affect the evaluation of the submission.

- 2) Firm History: A description of each firm associated with the Respondent's team and their respective roles and history.
- 3) Professional Qualifications and Experience: A description of the professional qualifications and experience of the key personnel who would be assigned to the MSBA for this project, including subcontractors and joint venturers, if applicable. All responses must include resumes and contact information for each of the key personnel who will be providing services to the MSBA. All Respondents must identify the individual(s) who will have primary responsibility for contact and communications with the MSBA. The MSBA reserves the right to reject a firm's use of any particular individual, within the MSBA's sole discretion. Any changes to personnel require approval by the MSBA, and the MSBA reserves the right to terminate a contract if changes are not approved.
- 4) Approach to Providing Services: A description of the firm's approach to providing the Scope of Work described in Section I, Item B, specifically addressing any timelines described in this RFR. Also, all responses must include a table that describes the role of each member of your professional team that will be assigned to work on this project.
- 5) Cost Proposal: A detailed explanation of the firm's Cost Proposal for the provision of the services requested by this RFR. The Respondent's Cost Proposal must provide not-to-exceed Lump Sum Prices for each of the specified tasks and hourly rates which the MSBA may choose to pay the Respondent for the completion of any tasks that are requested by the MSBA. The MSBA may request additional related services for which the MSBA and the selected respondent will work in good faith to negotiate the scope and price of such services. Subject to the MSBA's decision to revise a Respondent's Price, which decision is exclusively within the MSBA's discretion, these Lump Sum Prices will apply to the completion of each of the listed tasks. All responses also must include a detailed spreadsheet that itemizes the type of fees or expenses expected to be incurred and the basis for the fee or expense (i.e., hourly rate, flat fee, per transaction fee, percentage based fee, etc.). The proposed Lump Sum Prices for professional fees/labor and for any

related expenses will be considered by the MSBA as part of its determination of “Best Value” as outlined in **Section III (A.) (6.)** and as part of its evaluation of responses in Section V(C.) and Section V(B).

- 6) Statement of Limitations: Provide a statement clearly describing any limitations to the submitted Response (such as scope of proposed services, geography, etc.).
- 7) Business References: Respondents must identify three (3) client references for which the bidder has performed similar services as the services described in this RFR.
- 8) Client List: Respondent must provide a list of current and ongoing engagements with other clients anticipated during the duration of this contract.
- 9) Anti-Discrimination Policy: Each Respondent must include a detailed copy of its policy relative to affirmative action/equal opportunity and the prohibition of discriminatory employment practices.

MANDATORY ATTACHMENTS:

NOTE: The following attachments should be completed and signed as noted except for the Master Services Agreement.

- 10) Authorized Respondent’s Signature and Acceptance Form: If the Respondent is a corporation, partnership, or other business entity, complete **Attachment “A”** as indicated.
- 11) Mandatory Certifications: (an example of a comprehensive certification statement is attached as **Attachment “B”**):
 - a. Certification of Compliance with Massachusetts Child Care Laws.
 - b. Certification of Compliance with the Revenue Enforcement and Protection Program.
 - c. Certification Regarding Companies Doing Business in Northern Ireland.
 - d. Certification of Disclosure.
 - e. Certification of No Conflicting Relationship.
 - f. Certificate Statement Regarding Criminal Actions and Pending Litigation
 - g. Certification of Solvency
 - h. Certification of Good Standing and Licensure
 - i. Certification of Minimum Qualifications (if applicable)
 - j. Statement of Compliance with RFR Requirements
 - k. Statement of Confidentiality
- 12) Master Services Agreement, Attachment C: The selected Respondent(s) will be required to execute the standard Master Services Agreement, a copy of which is attached hereto as Attachment “C.” **RESPONDENTS ARE REQUIRED TO SPECIFY ANY EXCEPTIONS TO THE MASTER SERVICES AGREEMENT**

AND TO MAKE ANY SUGGESTED COUNTERPROPOSAL WITH THEIR RESPONSE.

- 13) Supplier Diversity Program Plan Form: The MSBA is committed to developing and strengthening Minority Business Enterprise (MBE), Women Business Enterprise (WBE), Minority and Woman Business Enterprise (M/WBE), Veteran Business Enterprise (VBE), Service-Disabled Veteran-Owned Business Enterprise (SDVOBE), Disability-Owned Business Enterprise, Lesbian, Gay, Bisexual or Transgender Business Enterprise (LGBTBE), Minority Nonprofit Organization (M/NPO), Women Nonprofit Organization (W/NPO) or Minority and Women Owned Non-Profit Organization (M/W/NPO) and expanding equal opportunity in the primary and secondary industries affected by this RFR. *Please note, completion of a Supplier Diversity Program Plan Form (**Attachment D**) by a Respondent is **NOT** mandatory for the purposes of the MSBA's review of a Response. However, if a Respondent is a certified SDO business or has an SDO partner, the Respondent should complete the form to the extent possible. Respondents that clearly demonstrate the intent to further the development of the business enterprises and organizations listed above or the existence of a relationship which does further those goals may receive favorable consideration. If the Form is not completed or provided with a Response, the MSBA will assume that it was omitted intentionally.*
- 14) Invest in Massachusetts Data Form: The MSBA encourages investment in our local economy and is committed to advancing the creation and preservation of jobs in the Commonwealth. Consequently, all Respondents must submit an Invest in Massachusetts Data Form ("IMD Form"). (Attachment "E")

B. Instructions for Submission

Responses to this RFR must be submitted electronically by the submission deadline or the response will not be considered. **Hard copy submissions will not be accepted.** Responses and Attachments must be submitted by email to Procurement@MassSchoolBuildings.org **no later than Wednesday, May 1, 2024, 2:00 P.M. EST**

Responses and Attachments received after this deadline date and time will not be evaluated. Responses and Attachments should be emailed to: Procurement@MassSchoolBuildings.org. Responses should not exceed 75MB in size.

When responding to this RFR, firms should take note of the following provisions.

- a) Responses should include the information and documents listed in Section IV(A) – "Contents of the Response."
- b) The MSBA reserves the right to request additional information from firms responding to this Request. Additionally, upon reviewing the Responses the MSBA may decide to have certain firms make oral presentations.

c) The MSBA reserves the right to reject any and all Responses to this request, to waive any minor informality in a Response, to request clarification of information from any firm responding and to effect any agreement deemed by the MSBA to be in the MSBA's best interests with one or more of the firms responding. The MSBA reserves the right to amend or cancel this RFR at any time. All Responses and their contents will become the sole property of the MSBA upon receipt by it.

d) The duration of any contract that may result from this RFR will be for a term of up to 12 months. The MSBA, however, may, at its sole option, extend the term for one additional year, as determined by the MSBA in its sole discretion, to complete the scope of work solicited in this RFR under the same terms and conditions (this sentence does not constitute an intent or agreement to extend the term of any contract or to waive any deadlines, schedules or the performance of any contract provisions set forth in this RFR or in any Master Services Agreement and associated Work Orders entered into by a Respondent).

C. Submission Format Requirements

Respondents are cautioned to read carefully and conform to the requirements for this specific RFR. Failure to comply with the provisions of this RFR may serve as grounds for rejection of a Response.

- a) All Responses must be submitted by email to Procurement@MassSchoolBuildings.org. The specific organization and orientation of the Response is at the Respondent's discretion, but it is recommended that the Response be laid out in such a manner that the reader doesn't need to be constantly rotating the proposal.
- b) Submissions must be limited to 15 pages excluding the following:
 - Cover Letter
 - Table of Contents
 - Appendix for resumes
 - Cost Proposal
 - Anti-Discrimination Policy
 - Attachments A-E
- c) Submissions must be in a font of 12 point or larger.
- d) Responses must be delivered electronically to:
Procurement@MassSchoolBuildings.org
- e) Any and all data, materials, and documentation submitted to the MSBA in Response to this RFR shall become the MSBA's property and shall be subject to public disclosure under the Massachusetts Public Records Act. In this regard, Respondents are required to sign the Authorized Respondent's Signature and Acceptance Form, set forth as Attachment "A" hereto.

RESPONDENTS PLEASE NOTE: BY EXECUTING THE AUTHORIZED RESPONDENT’S SIGNATURE AND ACCEPTANCE FORM AND SUBMITTING A RESPONSE TO THIS RFR, RESPONDENT AGREES THAT THE MSBA SHALL NOT BE LIABLE UNDER ANY CIRCUMSTANCES FOR THE DISCLOSURE OF ANY MATERIALS SUBMITTED TO THE MSBA PURSUANT TO THIS RFR OR UPON RESPONDENT’S SELECTION AS A PREQUALIFIED CONTRACTOR.

D. Disqualification

- a) Late Responses. Responses that are received after the deadline date and time shall be disqualified. A hard copy or facsimile Response will **not** qualify as a “submission” for deadline purposes.
- b) Nonresponsive Responses. Responses which are not responsive or which fail to comply with mandatory requirements of the RFR may be deemed nonresponsive and shall be disqualified. Nonresponsive Responses shall include, but not be limited to, those that fail to address or meet any mandatory item. The MSBA reserves the right to disqualify from consideration those Responses that are submitted in an incorrect format if the MSBA determines, in its sole discretion, that the formatting error is prejudicial to the interests of other Respondents and fair competition.
- c) Collusion. Collusion by two or more Respondents agreeing to act in a manner intended to avoid or frustrate fair and open competition is prohibited and shall be grounds for rejection or disqualification of a Response or termination of this contract.
- d) Debarred Bidders or Subcontractors. A Respondent who is currently subject to any Commonwealth or federal debarment order or determination shall not be considered for evaluation by the Procurement Team. If a bidder’s response is dependent upon the services of a named subcontractor and the disqualification of this named subcontractor would materially alter the response, then that response shall be deemed unresponsive if the named subcontractor is found to be debarred. Responses that indicate that subcontractors will be used but do not rely on any specifically named subcontractor shall not be deemed unresponsive if the disqualification of a proposed subcontractor will not materially alter the response.

SECTION V. EVALUATION PROCESS

A. MINIMUM QUALIFICATIONS

In order to be eligible for further review and selection, each Respondent must certify in its cover letter that it meets the following minimum qualifications. Any Respondent that fails to include such certification in its Response, demonstrating that these criteria have been met, may be rejected without further consideration.

Firms must affirm as part of the Cover Letter that they meet the following minimum qualifications:

- They are certified public accountants;
- They meet the independence standards of U.S. General Accounting Office's Government Auditing Standards, as revised;
- They have at least ten years of experience in assisting governmental entities with accounting services and/or auditing financial statements. This work must be relevant to a governmental entity similar to the size and complexity of the MSBA.
- They have or will have a managing principal or partner with an office in the greater Boston area.

B. PHASE ONE REVIEW

Responses will be reviewed based on the completeness of Responses, including mandatory attachments and compliance to submission criteria, legal, and other requirements as described in Section IV of the RFR. Responses that do not comply with these components may be rejected and may not proceed to Phase Two Review. The MSBA reserves the right to waive or permit cure of non-material errors or omissions.

Phase One of the Review will ensure compliance with the submission criteria in Section IV.

The MSBA will evaluate Responses based on criteria that shall include, but not be limited to, the following:

C. PHASE TWO REVIEW

In addition to the specific requirements set forth below, all Respondents must demonstrate that they have significant experience, knowledge, and abilities with respect to providing public accounting services described in the scope of work in Section I, B. The MSBA will evaluate Responses based on criteria that shall include, but not be limited to, the following:

1. Supplier Diversity Program –Advantageous and Not Advantageous

Advantageous (5 points): Respondent clearly demonstrates, through the information provided in Attachment D, its intent to develop a relationship with SDO certified Minority Business Enterprise (MBE), Women Business Enterprise (WBE), Minority and Woman Business Enterprise (M/WBE), Veteran Business Enterprise (VBE), Service-Disabled Veteran-Owned Business Enterprise (SDVOBE), Disability-Owned Business Enterprise, Lesbian, Gay, Bisexual or Transgender Business Enterprise (LGBTBE), Minority Nonprofit Organization (M/NPO), Women Nonprofit Organization (W/NPO) or Minority and Women Owned Non-Profit Organization (M/W/NPO) in performing the services identified in this RFR. Points awarded for this section will be based on the information provided by the Respondent in Attachment D.

Not Advantageous (0 points): Respondent does not demonstrate the existence of or an intent to develop a relationship with one or more businesses certified in the above-mentioned supplier diversity categories to perform the services identified in this RFR.

A rating of “Not Advantageous” on this component shall not prevent the MSBA from selecting a Respondent who otherwise demonstrates the knowledge, experience, and capacity to perform the requested scope of services. Respondents that do not complete Attachment D will not receive points under this section.

2. Invest in Massachusetts – Advantageous and Not Advantageous

Advantageous (5 points): A Respondent submits an IMD Form certifying that 50% or more of the work-hours performed in connection with any contract arising out of its Response will be performed in Massachusetts.

Not Advantageous (0 points): A Respondent submits an IMD Form certifying that less than 50% of the work-hours performed in connection with any contract arising out of its Response will be performed in Massachusetts.

A rating of “Not Advantageous” on this component shall not prevent the MSBA from selecting a Respondent who otherwise demonstrates the knowledge, experience, and capacity to perform the requested scope of services.

3. Approach to Providing Services – Highly Advantageous, Advantageous and Not Advantageous

Highly Advantageous (40 points): Respondent presented a highly detailed and quality approach to providing the Services as required by Section (IV.)(A.)(4.), with a detailed description of the approach and methodology to successfully provide the services sought in this RFR.

Advantageous (20 points): Respondent presented an acceptable approach to providing the Services as required by Section (IV.)(A.)(4.), to successfully provide the services sought in this RFR.

Not Advantageous (10 points): Respondent failed to present an acceptable approach to providing the Services as required by Section (IV.)(A.)(4.), to successfully provide the services sought in this RFR.

4. Qualifications of Firm and Personnel – Highly Advantageous, Advantageous and Not Advantageous

Highly Advantageous (40 points): Respondent clearly demonstrates the Firm, in particular the proposed key personnel, has significant familiarity with government accounting and

reporting and has a record of successful engagements when providing services similar to those requested in this RFR.

Advantageous (20 points): Respondent demonstrates the Firm, in particular the proposed key personnel, is familiar with government accounting and reporting and has a provided services similar to those requested in this RFR.

Not Advantageous (10 points): Respondent does not demonstrate the adequacy, quality and depth of personnel resources that would be required to support the satisfactory and timely performance of the services sought in this RFR.

5. Capacity and Organizational Structure – Advantageous and Not Advantageous

Advantageous (15 points): Respondent demonstrates the adequacy, quality and depth of its personnel resources to support the satisfactory and timely performance of the services sought in this RFR and to provide quick turnaround on urgent tasks.

Not Advantageous (0 points): Respondent does not demonstrate the adequacy, quality and depth of personnel resources that would be required to support the satisfactory and timely performance of the services sought in this RFR and to provide quick turnaround urgent tasks.

6. Price (0 to 10 Points). The MSBA will award between 0 and 10 to each Respondent points depending upon the value of the price response as determined by the MSBA.

The MSBA will assign such weight as it deems appropriate and in the best interests of the MSBA, in its sole discretion, to each relevant factor that it takes into consideration.

Virtual Presentations

After Phase One and Phase Two reviews, the MSBA shall have the option to invite one or more Respondents to make virtual presentations, which will be conducted either via “Zoom”, “Microsoft Teams” or a similar platform. Virtual presentations provide the MSBA with an opportunity to evaluate a Respondent through the presentation of their Response. The MSBA may limit the number of virtual presentations conducted. Respondents will not be informed of their preliminary ranking at the time of the virtual presentations. After virtual presentations, the MSBA reserves the right to adjust any preliminary ranking in Phase Two review.

The time allotments and format shall be the same for all virtual presentations. Respondents will be given a maximum of 30 minutes to present their responses followed by a 15- minute question and answer period. The MSBA may require the Respondent’s assigned Project Management key personnel to conduct the virtual presentation.

A Respondent is limited to the presentation of material contained in its Response, with the limited exception that a Respondent may supplement its Response to address specific questions

posed by the MSBA and provide clarification of information contained in its Response. A Respondent's failure to agree to an oral presentation may result in disqualification from further consideration.

SECTION VI. COMPONENTS OF THE PROCUREMENT

A. DURATION AND RENEWAL OPTIONS

The MSBA intends to select one qualified Respondent to provide the services solicited in this RFR for a term of up to one year. The MSBA may, at its sole discretion, extend the term for up to one additional year, under the same terms and conditions.

The selected Respondent will be required to execute the standard Master Services Agreement, a copy of which is attached hereto as **Attachment "C."** **RESPONDENTS ARE REQUIRED TO SPECIFY ANY EXCEPTIONS TO THE MASTER SERVICES AGREEMENT AND TO MAKE ANY SUGGESTED COUNTERPROPOSAL WITH THEIR RESPONSE. A FAILURE TO SPECIFY EXCEPTIONS AND/OR COUNTERPROPOSALS WILL BE DEEMED AN ACCEPTANCE OF THE MASTER SERVICES AGREEMENT'S TERMS AND CONDITIONS.**

B. CONTRACT PERFORMANCE AND BUSINESS SPECIFICATIONS

1. Rejection of Proposals

The MSBA reserves the right to reject any and all proposals submitted under this solicitation.

2. Withdrawn/Irrevocability of Responses

A firm may withdraw and resubmit a Response prior to the deadline. No withdrawals or re-submissions will be allowed after the deadline.

3. Subcontracting and Joint Ventures

Respondents must obtain prior approval from the MSBA for subcontracting any portion of the Contract. Respondent's intention to subcontract or partner or joint venture with other firm(s) must be clearly stated in the Response. The MSBA reserves the right to reject any and all subcontracts, partners, or joint venture firms.

4. Price Limitation

The Respondent must agree that no other customer of similar size and similar terms and conditions shall receive a lower price for the same commodity and service during the contract period, unless this same lower price is immediately effective for the MSBA. The Respondent must also agree to provide current or historical pricing offered or negotiated with other

governmental or private entities at any time during the contract period upon the request of the MSBA.

5. Security Breach Law, M.G.L. c. 93H

The Respondents hereby acknowledge and agree to comply with the requirements and responsibilities, including those of providing notice and Response, as set forth in G.L. c. 93H concerning Security Breaches and any regulations implemented to effectuate security of “personal information” as defined in § 1 of G.L. c. 93H.

SECTION VII. ATTACHMENTS

This RFR consists of a 17-page Request for Responses and the following Attachments:

- Attachment A: Authorized Respondent’s Signature and Acceptance Form
- Attachment B: Certification Statement
- Attachment C: Master Services Agreement
- Attachment D: Supplier Diversity Program Plan Form
- Attachment E: Invest in Massachusetts Form

SECTION VIII. ADDITIONAL INFORMATION

It is recommended that Respondents refer to chapter 70B of the Massachusetts General Laws, chapters 201, 208, and 210 of the Massachusetts Acts of 2004, and 963 CMR 2.00 *et seq.* for additional information about the MSBA.

Your interest in working with the Massachusetts School Building Authority is appreciated.

Mary L. Pichetti
Executive Director
Massachusetts School Building Authority