

CareerSource Florida
Accounting and Related Services--Proposed Contracting Action
January 7, 2015—January 13, 2015, 5:00 pm EST

Notice Type:

Special Notice for Website Posting

Synopsis:

The purpose of this announcement is to synopsise the determination to solicit from a single source and published notice of intent to award contract.

DETERMINATION THAT ONLY ONE RESPONSIBLE SOURCE AND NO OTHER SUPPLIES OR SERVICES WILL SATISFY AGENCY REQUIREMENTS (FAR 6.302-1)

Introduction: Pursuant to Federal Acquisition Regulation (FAR) 6.302-1, when purchases required by the agency are available from only one responsible source and no other type of services will satisfy agency requirements, full and open competition need not be provided for. Supplies or services may be considered to be available only from the original source in the case of a follow-on contract for the continued development or production of a major system or highly specialized equipment, including major components thereof, when it is likely that award to any other source would result in substantial duplication of cost the Government that is not expected to be recovered through competition.

Use of the authority in 6.302-1 may be appropriate in situations such as when there is a reasonable basis to conclude that the agency's minimum needs can only be satisfied by unique supplies or services available from only one source or only one supplier with unique capabilities. (FAR 6.302-1(1)(i))

Actions over \$25,000 must be synopsized in accordance with FAR 5.2.

1. **Name and Address of Single Source:** James Moore & Company, 2477 Tim Gamble Pl. Suite 200, Tallahassee, FL 32308-4386 (850) 386-6184

2. **Estimated Cost.** The estimated cost for services is \$76,800 per year for services provided by five (5) of the firm's team members (three of which are CPAs and one with 5 years experience as previous senior auditor for CSF), employing Abila MIP software, 40 to 60 checks issued in two check runs per week, a host of up to 20 different services/functions provided as an extension of the CSF accounting function including monthly reporting, and free virtual hosting valued at a cost of \$11,100 per year. Services are conducted daily and reporting on a monthly basis for 3 CSF office sites throughout Florida.

3. **Description of the Supplies or Services Required:** CareerSource Florida needs to procure accounting, reporting and consulting services with an outsourced accounting firm with in-depth knowledge of CSFs structure, operations, compliance requirements, expertise in utilizing MIP software for current clients, expertise in utilizing Paycor payroll solutions for current accounting clients, capability of integrating MIP accounting software with Sales Force Customer Relations platform, dedicated IT and accounting staff dedicated to CSF needs and experts using MIP software, who conducts training for CSF staff on utilizing MIP software, with audit expertise auditing non-profit workforce clients, where we can utilize the

accounting firms' servers for free to host the accounting software and not our own servers, issuing checks twice a week, and providing all of the services listed in the original competitive procurement of services from January 1, 2014.

REQUIRED SERVICES INCLUDE BUT ARE NOT LIMITED TO:

1. CUT ALL PAYABLES CHECKS

Weekly:

- Review /process weekly check run batch, approximately 20–30 checks weekly, sign electronically
- Review printed checks for correct vendor, address, and amount prior to delivery
- Mail checks under signature threshold directly to vendor on a timely basis, included in cost
- Provide two partner-level signers for CSF bank accounts
- Deliver remaining issued checks requiring CSF second signature to CSFI overnight delivery
- Scan check copies electronically to WFI twice per week for each of two check runs
- Prepare check run listing showing weekly check batch paid information and send to CSF twice weekly
- Serve as custodian of WFI computer checks and place reorder upon approval, as needed
- Ensure all payables are paid and checks are printed on Tuesdays and Thursdays
- Mail all checks on Wednesdays and Fridays to vendor directly or to CSF office if needs 2nd signature
- Paperless payment archive solution which seamlessly links invoices and checks images to MIP

Monthly:

- Post manual checks to ledger, approximately 1 per month
- Post ACH insurance payments to ledger

Quarterly:

- Prepare quarterly interest payment request with all supporting documentation

2. RECONCILE ALL BANK ACCOUNTS

Monthly:

- Post bank deposits to ledger, 1 – 5 per month
- Prepare monthly bank reconciliations for 3 bank accounts

3. MAINTAIN GRANT AND CONTRACT REPORTS AND EXPENDITURES USING GRANTS /ENCUMBRANCE MANAGEMENT MODULE IN GREAT PLAINS

Monthly:

- Prepare monthly reporting of grants expenditure reconciliation to financial ledger
- Prepare monthly available funds reporting for grants funds
- Prepare operations contracts expenditure reports
- Assist with integration of Abila MIP with Sales Force platform for managing grant payments on over 300 annual grants

4. PREPARE/REVIEW/RECORD ALL JOURNAL ENTRIES INCLUDING PAYROLL ENTRIES

Biweekly:

Prepare and post biweekly payroll entries to general ledger as processed by Paycor payroll
Post 401K and other benefit related electronic transfer journal entries
Prepare biweekly payroll allocation spreadsheet

Monthly:

Prepare and post monthly journal entries to ledger, 4 – 8 per month

Annually:

Prepare for Controller review year-end accruals/journal entries, 15 – 30 per year (July – Aug)
Post year-end accruals and journal entries, 15 – 30 per year (July – August)

5. MANAGE CLOSING PROCEDURES

Monthly:

Prepare monthly balance sheet reconciliations -accts pay & prepaid
Prepare monthly balance sheet reconciliations – accts receivable

Annually (Year-End):

Close fiscal and calendar years in Abila MIP (June – August)

6. MAINTAIN FIXED ASSETS, ACQUISITIONS, DISPOSALS, DEPRECIATION USING FIXED ASSETS MANAGEMENT MODULE IN FIXED ASSET SOFTWARE THAT INTEGRATES WITH ABILA MIP

Semiannually:

Calculate depreciation expense and prepare/record semi-annual depreciation journal entries for fixed assets, Dec and June

Annually:

Update fixed asset details listing in Fixed Assets software module, listing cost, serial numbers, date of service, location in office, approx 300 - 450 items (before June 30)

7. PREPARE FINANCIAL STATEMENTS, REPORTS, RECONCILIATIONS

Monthly:

Prepare monthly financial statements including statements on a departmental basis and detailed trial balance
Prepare budget to actual report
Prepare monthly Private Funds Cash Report
Prepare monthly Florida Energy Workforce Consortium (FEWC) Cash Report
Prepare/Update monthly Voided Checks Report. 1 – 3 voids per month
Prepare monthly Outstanding Purchase Orders Report
Prepare monthly grant payments report

Quarterly:

Prepare quarterly Certified Minority Business Enterprises report

Annually:

Prepare Annual Public Depositor Report (Oct)
Prepare and review 1099's for vendors and 1096 form, 1 – 3 per year (Jan)
Prepare functional expense schedule due to auditors each year for 990 return (Sept)
Prepare annual property tax return for Leon County Property Appraiser by April 1st (March)

8. PERFORM SPECIFIC ACCOUNT ANALYSIS/COMPARE BUDGET TO ACTUAL

Monthly:

Review budget to actuals

9. REVIEW THE ASSUMPTIONS USED IN EXPENSE ACCRUALS & REVENUE RECOGNITION

Monthly:

Review assumptions used in expense accruals
Recognize revenue

10. PERFORM OTHER PROCEDURES

Weekly:

Respond to email requests
Send/receive requests HR
Send faxes, scanned documents, and make copies

Annually:

Coordinate, oversee and assist with interim and year-end external audits
Prepare selected schedules and workpapers for external auditors (May – Sept)
Coordinate, oversee and assist with annual State financial monitoring of contracts/ operations
Prepare selected schedules and workpapers for State monitors (Jan – August)

Ongoing:

In order to keep all previous years information and maintain CareerSource Florida's current workflow, accounting firm will host Abila MIP remotely to be accessed by the accounting firm and CSF accounting staff

Maintain/document proper segregation of duties for all tasks performed by firm staff

11. MAINTAIN PURCHASE ORDERS USING PO GENERATOR AND PURCHASE ORDER PROCESSING/RECEIVING MODULES IN GREAT PLAINS

Daily:

Generate purchase orders in Great Plains
Apply payments against purchase orders and track balances in Abila MIP

12. ACCOUNTING CONSULTING

Ongoing:

Act as consultant on accounting matters and other services as needed

4. Description of Circumstances that Make Other Sources Impractical: James Moore & Company has been performing accounting/consulting services for CSF for 1 year since January 2014 and provided audit and attestation services for CSF for 5 years from July 2009 to June 2013. In order to maintain consistency with the established database and continuity of the unique capabilities and qualified services we have received in this past year, it is essential that the current contractor continue with these services. The contractor also is working with Paycor to implement MIP to Paycor integration for payroll services and working with Sales Force to implement MIP to Sales Force integration for grants payment management services. It is essential that the same contractor continue with these services to maintain continuity.

Because of this contractor's extensive familiarity with and current working knowledge of CareerSource Florida, Abila MIP, Paycor, and current work assisting with the interface between Abila MIP and a Sales Force platform, the contractor will be able to perform the needed services with great efficiency and reliability. CSF is unaware of another organization that would be able to utilize Abila MIP accounting software with the same expertise and adeptness. Primary considerations for this contract award is to maintain a therefore consistent database, application of processes, integrity of CSF reports also resulting in efficiencies in the area of training. Continuation of contractual services with the same contractor will diminish the possibility of errors or inconsistencies in reporting and promote greater efficiencies within ongoing services of this nature. The contractor is uniquely positioned to provide these services in that it currently utilizes Abila MIP accounting software and Paycor payroll solutions for several of its clients and is currently working with Sales Force to integrate CSF grant payments with Abila MIP. In addition, methodology, processes, and systems used by a different contractor may result in differences in output, time requirements and documentation requirements which would require time-consuming policy and procedure revisions and time-consuming training/corrective measures. Therefore, it is important to remain with the same contractor for these services.

An estimate of duplicate costs in dollars of \$33,773 and time of 2 to 8 months would be expected by changing contractors and is not expected to be recovered by competition. Thus, staying with the same contractor essentially amounts to a savings of these would-be duplicated costs in dollars and time. Also, virtual hosting is provided for free by James Moore & Company which was estimated at an annual cost of \$11,100 by other sources under the original, competitive acquisition.

In the interest of economy and efficiency and because it is a logical follow-on of services, to avoid interruption of continued development of major systems underway at CSF and highly specialized equipment (Abila MIP, Paycor payroll, Sales Force platform, free virtual hosting, and more), a single source contract with the incumbent vendor with its unique capabilities is deemed most capable of meeting the CSF needs and requirements by supplying these unique supplies and services and ensuring continuity and consistency with the established systems and processes.

5. Description of Market Research Supporting Determination: According to research conducted, CareerSource Florida is not aware of any other vendor that can provide the same unique services or has the same unique capabilities as James Moore & Company without greatly duplicating costs.

Contracting Office Address:

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Point of Contact(s):

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