



# Contract User Guide for PRF78 Designated CTR

## PRF78: Audit, Accounting, Compliance, Revenue Enhancement and Recovery Services

**UPDATED:** January 2, 2025

|                                |  |
|--------------------------------|--|
| <b>Contract #:</b>             | PRF78  |
| <b>MMARS MA #:</b>             | PRF78DesignatedCTR01*  |
| <b>Initial Contract Term:</b>  | January 1, 2021 – December 31, 2024  |
| <b>Maximum End Date:</b>       | Two, 2-year extension(s) to December 31, 2030                              |
| <b>Current Contract Term:</b>  | January 1, 2025 – December 31, 2026  |
| <b>Contract Manager:</b>       | Pauline Lieu, <a href="mailto:PRF78Audit@mass.gov">PRF78Audit@mass.gov</a> |
| <b>This Contract Contains:</b> | Supplier Diversity Program, Prompt Pay Discounts                           |
| <b>UNSPSC Codes:</b>           | 84-11-00 Accounting and bookkeeping services                               |
| <b>Updates:</b>                | Renewal effective 01/01/2025; Vendor table indicates executed renewals     |

\*The asterisk is required when referencing the contract in the Massachusetts Management Accounting Reporting System (MMARS).

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## Contract Summary

This is a Statewide Contract for Audit, Accounting, Compliance and Revenue Enhancement and Recovery Services and replaces the Statewide Contract for these same services formerly known as PRF56DesignatedOSC02 which ended 12/31/20.

## Contract Categories

This contract includes 6 categories of service as listed below:

**Category 1: C-1 ACCOUNTING: General:** A full suite of accounting, ancillary and consulting services for government fiscal operations, including but not limited to the development of basic governmental bookkeeping or governmental accounting services, basic forensic accounting services, information technology audits, software, systems or program audits, payroll withholding, tax reporting and other routine tax filing, tax preparation and other tax related services; basic banking and other reconciliation services, change analysis, government reorganization or restructuring analysis and advice; developing internal controls, risk assessments, fraud, waste and abuse prevention, fiscal and financial efficiency related services, financial performance management or development of systems to assist with improved governmental operations.

**Category 2: C-2 ACCOUNTING: Specialty:** Cost Allocation, Valuations and Appraisals. Including but not limited to, participation in the preparation of federal or state indirect cost proposals or cost allocation plans, rate reviews, preparation of actuarial valuations for pensions, other post-employment benefits (OPEB) and workers' compensation, and asset appraisal or valuation services. Includes all levels of government related cost allocation, valuations, appraisal, and actuarial services.

**Category 3: C-3 AUDIT: General:** A full suite of audit and compliance services including but not limited to audits of governmental financial statements at the state or local level, providing assistance in resolving audit findings, providing assistance in implementing Governmental Accounting Standards Board (GASB) Statements for financial reporting, forensic audits, , analysis of financial statement misrepresentation, economic damages calculations, audit or compliance reviews of internal controls, performance management and quality assurance standards, escheat and abandoned property audits, development and validation of corrective action plans associated with audit findings; construction and other contract compliance reviews, and federal, state and local grant audit and compliance reviews. This Contract does not include any services related to the Commonwealth of Massachusetts Audit Contract to review or audit the Commonwealth's State Financial Reports or Single Audit Reports.

**Category 4: C-4 AUDIT: Specialty: Information Technology.** Audit and compliance services which would fall under and require agreement with the IT Terms and Conditions for the Commonwealth of Massachusetts. These services would include, but not be limited to, state or local government audits of management controls of an information technology infrastructure (physical security, business and financial), to ensure those controls are operating effectively to protect systems and data, and are in compliance with IT-specific laws, policies and standards. Audits may be performed in conjunction with a financial statement audit, internal audit, or program audit.

**Category 5: C-5 REVENUE ENHANCEMENT/RECOVERY: General:** A full suite of revenue recovery and revenue audit services to identify and recover revenue or other funds owed to eligible entities, including but not limited to revenue enhancement, revenue maximization, cost recovery, cost containment, cost avoidance, revenue cost recovery, payment reviews, fiscal efficiencies, program or cost reductions or consolidations, and cost savings. Includes all consulting and related revenue identity and recovery services such as data mining, contingent fee cost recovery, eligibility program reviews, identity validation and verification services, fraud reduction services, information technology audits, software, systems or program audits or reviews to identify, enhance or recover revenues, reduce costs or payments, and recover overpayments.

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Includes Contractors with advanced software solutions and applications designed to perform data mining, predictive-modeling, analytics, other advanced computer-based analytical techniques and other audit reviews, algorithmic modules, capability to review complex repeated mathematical equations, neural networks, or other technology capable of identifying aberrant behavior by providers, clients or other fraud waste and abuse of government funds or programmatic services. Data mining technology with the capacity to use rules-based or table-driven structure, non-linear techniques and pattern analysis, cluster analysis, link analysis, or other non-rule-based techniques. Does not include similar programs already in progress under other contracts.

**“RAC” Services.** Pursuant to Massachusetts General Laws (MGL) c. 6A, §16 and MGL c. 29, §. 29E and 815 CMR 8.00, the Executive Office of Health and Human Services (EHS) is the principal executive office for developing, coordinating, and administering health and human services within the Commonwealth and, among other things, is authorized to act as the single state agency responsible for administering the Commonwealth’s Medicaid Program and its Children’s Health Insurance Program (collectively, MassHealth) in accord with Titles XIX and XXI of the Social Security Act, MGL c. 118E, and other applicable laws and waivers.

**Category 6: C-6 REVENUE RECOVERY: Specialty:** Utility, telecommunication or other audits, accounts payable and accounts receivable audits and recoveries either for a fee contingent upon recoveries collected or fee for service basis.

### Benefits and Cost Savings

Statewide contracts are an easy way to obtain benefits for your organization by leveraging the Commonwealth’s buying power, solicitation process, contracting expertise, vendor management and oversight, and the availability of environmentally preferable products.

### Find Bid/Contract Documents

- To find all contract-specific documents, including the Contract User Guide, RFR, specifications, and other attachments, visit [COMMBUYS.com](http://COMMBUYS.com) and search for PRF78 to find related Master Blanket Purchase Order (MBPO’s) information. All common contract documents are located in the “Master Contract Record” Master Blanket Purchase Order (MBPO) for PRF78 and can be accessed directly by visiting [Master Blanket Purchase Order PO-21-1080-OSD03-SRC01-20833](#).
- To find vendor-specific documents, including price sheets, see links to individual vendor MBPOs on the [Vendor Information](#) page.

### Who Can Use This Contract

#### Applicable Procurement Law

Executive Branch Goods and Services: MGL c. 7, § 22; c. 30, § 51, § 52; 801 CMR 21.00;

#### Eligible Entities

Please see the standard list of Eligible Entities on our [Eligible Entities Which May Use Statewide Contracts](#) webpage.

Each eligible entity is responsible for executing its own SOW and paying its own invoices for goods and/or services acquired from this Contract.

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## Subcontractors

The awarded vendor's use of subcontractors is subject to the provisions of the Commonwealth's Terms and Conditions and Standard Contract Form, as well as other applicable terms of this Statewide Contract.

Prior approval of the department is required for any subcontracted service of the Contract. Contractors are responsible for the satisfactory performance and adequate oversight of their subcontractors.

### **When selecting vendor(s) without soliciting quotes or a statement of work, Executive Departments should follow below guidance:**

When selecting contractors and placing orders, Executive departments shall utilize diverse and small businesses to the extent possible based on contract terms, SDO and departmental policies, laws, and regulations. Additionally, departments shall make a preference for contractors with higher SDP commitments and/or performance whenever such information is available (or is requested from contractors by the department) and the preference is feasible.

OSD provides up-to-date information on the availability of diverse and small businesses on statewide contracts through the [Statewide Contract Index](#) available on the COMMBUYS home page. See the "Programs (SDO and SBPP)" tab for current certification and small business status of contractors on this contract.

### **When selecting vendor(s) from multiple quotes and statement of work, Executive Departments should follow below guidance:**

Requirements of the Small Business Purchasing Program for Small Procurements (expected annual value of \$250,000 or less) or the Supplier Diversity Program for Large Procurements (expected annual value exceeding \$250,000) apply to Executive Departments soliciting quotes or issuing statements of work.

**Small Business Award Preference:** In accordance with the Supplier Diversity Office's SBPP Policy, Departments must award contracts for Small Procurements to SBPP-participating small business bidders if both of the following conditions are met:

- The response is received from an eligible small business; AND
- The response meets the Department's best value criteria as defined in the RFR or RFQ.

**SDP Commitment:** Businesses awarded large Commonwealth contracts for goods and services (also called prime contractors or prime vendors) are required to make measurable financial commitments to do business with one or more diverse businesses (often called SDP Partners). This business-to-business relationship requirement applies to all Large Procurements for goods and services, which were historically defined as those expected to exceed \$150,000 in total spending. Effective July 1, 2021, Large Procurements will be defined as those expected to exceed \$250,000 in annual spending.



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Executive departments should take into consideration contracted vendors SDP commitments when evaluating responses. Specifically, the following fields of the new SDP Plan Form correspond to the goals stated above:

| Type of information collected from bidders                           | Possible use of the information by the SST  |
|--|---|
| SDP focus statement  | Assess the bidder’s level of integration of supplier diversity into company operations.   |
| SDP policy link or attachment (if any)                               |   |
| Additional creative initiatives (if any)                             |   |
| SDP commitment – subcontracting                                      | Evaluate the bidder’s SDP commitment.   |
| SDP commitment – ancillary   |   |
| SDP commitment – total   |   |
| List of proposed partners  | Assess the likelihood of the bidder meeting their SDP commitment.   |
| Company prior year spending with the list of partners (if available) |   |
| Company average gross annual revenue                                 | If deemed necessary by the Agency or Statewide Contract Strategic Sourcing Team (SST) and included in the evaluation criteria, consider the bidder’s company size during the evaluation of the ancillary SDP commitments and total prior year spending. |

**Key Evaluation Requirements**

The following key requirements apply to the evaluation of submitted SDP Plans:

- At least 25% of the available evaluation score must be dedicated to the evaluation of the bidder’s SDP Commitment.
- The majority of the SDP evaluation score should be dedicated to the bidder’s SDP commitment.
- bidders offering more value in their SDP Plan submissions must receive higher scores.

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Other Requirements:

| Expected annual value of the RFQ     | RFQ process requirements  |
|--------------------------------------|---|
| Less than or equal to \$250,000/year | <ul style="list-style-type: none"> <li>• <b>Notify at least two small businesses</b> capable of providing the product or service of the opportunity, if available.</li> <li>• Include SBPP contract language and place it prominently within the RFQ. <a href="#">See SDO Template Language.</a></li> <li>• Evaluate bids received from, and award a contract to, an SBPP-participating small business that meets the department’s best value criteria.</li> <li>• Award to a large business only if there is no SBPP participating business meeting departments’ best value criteria.</li> <li>• Conduct a clarification/BAFO/negotiation before disqualifying an SBPP-participating business based on price or desirable criteria.</li> <li>• See the <a href="#">Best Value Evaluation of Responses to Small Procurements: A Guide for Strategic Sourcing Teams</a> for additional guidance.</li> </ul>  |
| More than \$250,000/year             | <ul style="list-style-type: none"> <li>• <b>Notify at least two diverse and/or small businesses</b> capable of providing the product or service of the opportunity, if available.</li> <li>• Make a preference for contractors with higher SDP commitments and/or performance whenever such information is available (or is requested from contractors by the department) and the preference is feasible.</li> <li>• See the <a href="#">Best Value Evaluation of SDP Plan Forms: A Guide for Strategic Sourcing Teams</a> for additional guidance.</li> </ul> <p><b>Note:</b> Departments may ask the prime Contractor for an additional SDP commitment specifically related to the Department’s purchase or engagement. SDP spending for such a purchase or engagement must be reported by the Contractor using the SDP Reporting Form directly to the Department and may not be included in any other SDP reporting filed by the Contractor.</p> |

OSD provides up-to-date information on the availability of diverse and small businesses on statewide contracts through the [Statewide Contract Index](#) available on the COMMBUYS home page. See the “Programs (SDO and SBPP)” tab for current certification and small business status of contractors on this contract.

## Pricing, Quote and Purchase Options

### Purchase Options

The purchase options identified below are the only acceptable options that may be used on this contract:

- This is a fee for service contract for applicable categories of service (C-1, C-2, C-3, C-4)
- This is also a contingency fee contract for applicable categories of service (C-5, C-6)

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## Pricing Options

- **Ceiling/Not-to-Exceed:** Contract discounts and other pricing published under the contract represents “ceiling” or “not-to-exceed” pricing and may be further negotiated.

## Product/Service Pricing and Finding Vendor Price Files

Product pricing may be found by clicking on individual vendor MBPOs on the [vendor information](#) page.

When contacting a vendor for this Statewide Contract, always reference **PRF78** to receive contract pricing.

## Setting Up a COMMBUYS Account

COMMBUYS is the Commonwealth’s electronic Market Center supporting online commerce between government purchasers and businesses. If you do not have one already, contact the COMMBUYS Help Desk to set up a COMMBUYS buyer account for your organization: (888)-627-8283 or [OSDhelpdesk@mass.gov](mailto:OSDhelpdesk@mass.gov).

*Per **801 CMR 21.00**, Executive Branch Departments must use established statewide contracts for the purchase of commodities and services. Specifically, Executive Departments are required to use OSD’s statewide contracts, including designated statewide contracts, if available, for their specific commodity and service needs. Exceptions will only be permitted with prior written approval from the Assistant Secretary for Operational Services, or designee.*

When contacting a vendor on statewide contract, always reference PRF78 to receive contract pricing.

## Quick Search in COMMBUYS

Log into COMMBUYS, and use the Search box on the COMMBUYS header bar to locate items described on the MBPO or within the vendor catalog line items. Select Contract/Blanket or Catalog from the drop-down menu.

## How To Purchase From The Contract

- **Solicit quotes and select and purchase quoted item in COMMBUYS**

This COMMBUYS functionality provides a mechanism to easily obtain quotes, as specified by the Contract. The buyer would create a Release Requisition, and then convert it to a Bid. After approval by the buyer approving officer, the bid is then sent to selected vendors to request quotes. Buyers must include “PRF78 RFQ” when entering information in the Description field. Buyers must also include the PRF78 Statement of Work (SOW)/Quote Form for applicable categories when engaging vendors on **PRF78 (see instructions below)**.

For a description of how to complete this purchase in COMMBUYS, visit the [Job Aids for Buyers](#) webpage, and select:

- The *COMMBUYS Purchase Orders* section, and choose the *How to Create a Solicitation Enabled Bid Using a Release Requisition* job aid or one of the quick reference guides.



## Obtaining Quotes

Executive Departments must use COMMBUYS to solicit quotes and engage in services. Other Eligible Entities may contact any of the Vendors on this Statewide Contract directly to inquire about engaging their services.

Contract users should always reference PRF78 when contacting vendors to ensure they are receiving contract pricing. Quotes, not including construction services, should be awarded based on best value.

When engaging Vendors on the Contract, Eligible Entities must use the PRF78 Statement of Work (SOW)/Quote Form for the applicable category of service. When selecting a contractor, Eligible Entities should review the Contractor Response Document and Pricing Document.

The SOW/Quote Form can be found as an attachment on the PRF78 COMMBUYS MBPO posting and the Contractor Response Document and Pricing Document under the individual vendor MBPOs.

For a full description of how to complete a quote in COMMBUYS visit the [Job Aids for Buyers](#) webpage, and select:

- The *COMMBUYS Purchase Orders* section, and choose *Request Quotes From Vendors on Statewide Contracts* job aid.

## Instructions for Requesting Quotes and Completing SOW

**Notice to CTR.** For Statewide Contract management purposes, for State Departments users, Departments and Vendors (Contractors) are required to notify CTR by email to: [PRF78Audit@mass.gov](mailto:PRF78Audit@mass.gov) when a new engagement is contemplated, in particular for audit services for state agencies (to determine if there is any conflict with the Statewide Audit and Financial Reports engagement under CTR) and for all revenue maximization, recovery or cost avoidance engagements. CTR or OSD may request periodic reports of all engagements at any time from Eligible Entities and Vendors (Contractors).

1. Please note that Contractors are authorized to provide performance solely in their authorized performance categories. There are two (2) Statement of Work (SOW) Forms.

- i. **PRF78 Cats. C-1 C-2 C-3 C-4 Quote-SOW Template**
- ii. **PRF78 Cats. C-5 C-6 SOW-Quote Template**

For purposes of this Statewide Contract, Eligible Entities are required to pre-populate the appropriate PRF78 (SOW)/Quote Form for the appropriate category of service posted on COMMBUYS for this contract with the proposed work to be performed under an engagement.

2. **Competitive Quotes.** Eligible Entities are required to submit the applicable Statement of Work (SOW)/Quote Form to at least Three (3) Awarded Vendors (Contractors) unless the Eligible Entity is currently engaged for the same work under prior engagement with one of the awarded Vendors (Contractors). If there are less than three Contractors in a category of service, then Eligible Entities must submit the Statement of Work (SOW)/Quote Form to all vendors in that category of service unless the Eligible Entity is currently engaged for the same work under prior engagement with one of the awarded Vendors (Contractors). Eligible Entities are encouraged to submit quotes to all Contractors in a category to obtain the broadest range of performance and competition. Note that Contractors are authorized to provide performance solely in their authorized performance categories.

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3. The PRF78 (SOW)/Quote Form is then returned completed (unexecuted) from the Contractors interested in bidding on the engagement to the Eligible Entity.
4. The Eligible Entity reviews the Contractor's Response Document including pricing (RFR Response Template and Pricing Spreadsheets Posted on COMMBUYS) along with the PRF78 SOW/Quote FORM to select the best value Contractor for the engagement. Selection may include interviews and negotiations to finalize the engagement performance terms and pricing. Pricing for any SOW engagement may not be greater than prices posted under the Contract and Contractors are limited to providing only the services within the authorized category(ies) for that Contractor.
5. **Updated/Finalized SOW.** Once a Contractor has been selected, the details of the engagement (services to be performed, timeline or schedule of performance completion dates and pricing) should be finalized by updating the SOW that is executed by authorized signatories of the Vendor and Eligible Entity. Eligible Entities may request a copy of the Contractor Authorized Signatory Listing (CASL) from CTR at [PRF78Audit@mass.gov](mailto:PRF78Audit@mass.gov) that is used to validate authorized signatories for a Contractor. The SOW is not a separate contract but an engagement under the Statewide Contract **PRF78DesignatedCTR01** incorporated by reference herein, and serves as the scope of performance and budget for this engagement. Additional conflicting contract terms and conditions may not be included, referenced or attached to the SOW.
6. **Purchase Options:** Bidders will be paid based upon reaching established scheduled milestones, submission of required reports, data or other documentation in accordance with required scope of service and fees. Eligible Entities reserve the right to withhold payment for any scheduled milestone that is not met until properly completed. Eligible Entities also reserve the right to apply a [retainage](#) on all payments to ensure delivery of services under the terms of the contract.

## Instructions for MMARS Users

**PRF78DesignatedCTR01** MMARS users must reference the MA number in the proper field in MMARS when placing orders with any contractor.

## Contract Exclusions and Related Statewide Contracts

### Transition of services from PRF56 Audit

In the event the Eligible Entity is currently engaged for the same work under prior engagement with one of the awarded Vendors (Contractors) under the former PRF56, the Eligible Entity may decide to continue the engagement with the same Vendor under a new engagement under PRF78 or re-procure using competitive quotes. Eligible Entities are encouraged to submit SOW Quotes to as many approved Contractors in a category as possible to obtain the broadest range of performance and competition.

### The following services are excluded from this Statewide Contract:

- Providing Uniform Guidance (formerly A-133) audit coverage to state departments of the Commonwealth. All state departments are covered under the Statewide Single Audit managed by the Office of the Comptroller (CTR) and thus are instructed not to contract with outside audit firms to perform an independent Single Audit. Contractors have an affirmative duty to confirm that any engagement sought by an eligible entity does not involve excluded services. Questions on the Uniform Guidance Audit coverage should be directed to Peter Scavotto, Assistant Comptroller for Risk, in the Office of the Comptroller.

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- Consulting services directly involving the Commonwealth’s financial systems or other systems built by the bidder. The firm should not perform services for an entity that oversees an industry or entity that has a relationship with the firm. Similarly, the firm cannot solicit business from an industry or entity which has been subject to the oversight of an agency with which the firm has an audit relationship.
- Related services are already covered under other Statewide Contracts and these services will not be duplicated under this Statewide Contract. Contractors should not accept engagements for services not authorized under this procurement. Contractors must seek clarification from the SST Chairperson regarding any engagement referencing this RFR that may appear outside of the scope of services identified in this RFR. For example:
  - consulting services for finance are already provided under another Statewide Contract.
  - consulting services for automated financial systems are already provided under another Statewide Contract.
  - temporary placement audit services (individuals and firms who cannot render formal audit opinions) are provided under another statewide contract.

It is the bidder’s responsibility to determine if they will impair, in any way, the Commonwealth’s Statewide Single Audit under Government Accountability Office (GAO) Standards. Selected Contractors with questions about whether to accept an engagement under this Statewide Contract should confirm with CTR that the performance is appropriate by contacting the SST Chairperson.

Please contact the Office of the Comptroller at [PRF78Audit@mass.gov](mailto:PRF78Audit@mass.gov) if an emergency request must be made.

## Emergency Services

Many statewide contracts are required to provide products or services in cases of statewide emergencies. [ML - 801 CMR 21](#) defines emergency for procurement purposes. Visit the [Emergency Response Supplies, Services and Equipment Contact Information for Statewide Contracts](#) list for emergency services related to this contract.

## Additional Information/FAQs

### Other Discounts

- **Prompt Pay Discounts:** A discount given to the buyer if paid within a certain time period. These discounts may be found in the [Vendor List and Information](#) section below. All discounts offered will be taken in cases where the payment issue date is within the specified number of days listed by vendor and in accordance with the Commonwealth’s Bill Paying Policy. Payment days will be measured from the date goods are received and accepted / performance was completed OR the date an invoice is received by the Commonwealth, whichever is later to the date the payment is issued as an EFT (preferred method) or mailed by the State Treasurer. The date of payment “issue” is the date a payment is considered “paid” not the date a payment is “received” by a Contractor.

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### **Performance and Payment Time Frames Which Exceed Contract Duration**

All term leases, rentals, maintenance, or other agreements for services entered into during the duration of this Contract and whose performance and payment time frames extend beyond the duration of this Contract shall remain in effect for performance and payment purposes (limited to the time frame and services established per each written agreement). No written agreement shall extend more than 24 months beyond the current contract term of this Statewide Contract as stated on the [first page](#) of this contract user guide. No new leases, rentals, maintenance or other agreements for services may be executed after the Contract has expired.

### **Contract File Additional Documents**

Copies of the Commonwealth Terms and Conditions, Standard Contract Form, Contractor Authorized Signatory Listing (CASL), Prompt Payment Discount Terms (in SCF) are available from CTR and can be emailed to an Eligible Entity upon request to complete the Contract File (for audit purposes). Please email [PRF78Audit@mass.gov](mailto:PRF78Audit@mass.gov) for these documents, and with any questions related to using the SOW and Statewide Contract.

### **Additional Reporting Requirements for Contract Management**

For Statewide Contract management purposes CTR or OSD may request periodic reports of all engagements under the Statewide Contract at any time from Eligible Entities.



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# Contract User Guide for PRF78 Designated CTR

## Strategic Sourcing Team Members

- Howard Merkowitz (Chair), CTR
- Peter Scavotto, CTR
- Mike Rodino, CTR
- Thomas Smith-Vaughan, CTR
- John Scully, CTR
- Kristine Hill-Jones, CTR
- Tim O'Neill, CTR
- Anthony Yee, CTR
- Amy Nable, CTR
- Sorraia Tavares (Inactive), OSD
- Holly Turner (Inactive), OSD
- Minot Powers, TRE
- Paul Garrity, SAO
- Ed Tom, EHS
- Male Kamya, EOL
- Mayowa Taiwo, DOT
- Marge MacEvitt, OSD
- Kelly Thompson Clark, OSD

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# Contract User Guide for PRF78 Designated CTR

## Vendor List and Information\*

| Vendor                            | Master Blanket Purchase Order #              | Contact Person   | Phone #      | Email  | Categories                                   | Discounts (PPD, Dock Delivery, Other)                        | SDP Commitment Percentage |
|-----------------------------------|--|--|--------------|--|--|--|---------------------------|
| Master Contract Record PO**       | <a href="#">PO-21-1080-OSD03-SRC01-20832</a> | Pauline Lieu<br>Assistant<br>Comptroller & Chief<br>Financial Reporting<br>Officer | Use Email    | <a href="mailto:PRF78Audit@mass.gov">PRF78Audit@mass.gov</a>   | N/A  | N/A  | N/A                       |
| Solicitation Enabled PO           | <a href="#">PO-21-1080-OSD03-SRC01-20833</a> | Pauline Lieu<br>Assistant<br>Comptroller & Chief<br>Financial Reporting<br>Officer | Use Email    | <a href="mailto:PRF78Audit@mass.gov">PRF78Audit@mass.gov</a>   | N/A  | N/A  | N/A                       |
| Baker Tilly Advisory Group, LP    | <a href="#">PO-22-1080-OSD03-SRC01-24311</a> | Matthew Kalil  | 978-569-2911 | <a href="mailto:Matt.kalil@bakertilly.com">Matt.kalil@bakertilly.com</a>   | C-1, C-2                                     | 10 days 2.0%   | 10%                       |
| Baker Tilly US, LLP               | <a href="#">PO-22-1080-OSD03-SRC01-24311</a> | Matthew Kalil  | 978-569 2911 | <a href="mailto:Matt.Kalil@bakertilly.com">Matt.Kalil@bakertilly.com</a>   | C-3  | 10 days 2.0%   | 10%                       |
| Berry, Dunn, McNeil & Parker, LLC | <a href="#">PO-21-1080-OSD03-SRC02-20827</a> | Kevin Scheirer   | 207-541-2262 | <a href="mailto:kscheirer@berrydunn.com">kscheirer@berrydunn.com</a><br><a href="mailto:pgcv@berrydunn.com">pgcv@berrydunn.com</a> | C-1, C-3, C-4                                | 10 days 1%<br>15 days 0.5%                                   | 3%                        |
| Bronner Group LLC                 | <a href="#">PO-21-1080-OSD03-SRC02-20825</a> | Don Davis  | 312-265-6408 | <a href="mailto:ddavis@bronnergroup.com">ddavis@bronnergroup.com</a>   | C-1  | N/A  | 5%                        |
| CliftonLarsonAllen LLP            | <a href="#">PO-21-1080-OSD03-SRC02-20817</a> | Christian J. Rogers  | 781-402-6314 | <a href="mailto:chris.rogers@CLAnnect.com">chris.rogers@CLAnnect.com</a>   | C-1, C-3, C-4, C-5 (NON-RAC), C-5 (RAC), C-6 | 10 days 1.0%   | 10%                       |
| Deloitte & Touche LLP             | <a href="#">PO-21-1080-OSD03-SRC02-20828</a> | Kiran Mantha   | 212-436-6155 | <a href="mailto:kmantha@deloitte.com">kmantha@deloitte.com</a>   | C-1, C-2, C-3, C-4, C-5 (NON-RAC), C-6       | 10 days 2.0%<br>15 days 1.5%<br>20 days 1.0%<br>30 days 1.0% | 11%                       |

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OPERATIONAL SERVICES DIVISION

| Vendor                            | Master Blanket Purchase Order #              | Contact Person                    | Phone #      | Email  | Categories               | Discounts (PPD, Dock Delivery, Other)                          | SDP Commitment Percentage |
|-----------------------------------|--|-----------------------------------|--------------|--|--------------------------|--|---------------------------|
| Eide Bailly LLP                   | <a href="#">PO-21-1080-OSD03-SRC02-20818</a> | Eric Berman                       | 208-424-3524 | <a href="mailto:eberman@eidebailly.com">eberman@eidebailly.com</a>   | C-1, C-3, C-4            | 10 days 1.0%<br>15 days 0.75%<br>20 days 0.5%<br>30 days 0.25% | 1%                        |
| Ernst & Young U.S. LLP            | <a href="#">PO-21-1080-OSD03-SRC02-20820</a> | Debra Cammer Hines                | 617-375-3782 | <a href="mailto:DebraCammer.Hines@ey.com">DebraCammer.Hines@ey.com</a>   | C-1, C-2                 | 10 days 1.0%   | 10%                       |
| Grant Thornton LLP                | <a href="#">PO-21-1080-OSD03-SRC02-20819</a> | Claire Esten                      | 508-926-2481 | <a href="mailto:claire.esten@us.gt.com">claire.esten@us.gt.com</a>   | C-1, C-2, C-3, C-4       | 10 days 1.5%   | 10%                       |
| Health Management Systems, Inc    | <a href="#">PO-21-1080-OSD03-SRC02-20829</a> | Michele Carpenter                 | 410-274-3962 | <a href="mailto:michele.carpenter@hms.com">michele.carpenter@hms.com</a>   | C-5 (NON-RAC), C-5 (RAC) | 10 days 2.0%<br>15 days 2.0%<br>20 days 2.0%<br>30 days 2.0%   | 4%                        |
| KPMG LLP                          | <a href="#">PO-21-1080-OSD03-SRC02-20823</a> | Anthony Trapasso<br>Dave Pondillo | 917-432 9238 | <a href="mailto:atrapasso@kpmg.com">atrapasso@kpmg.com</a><br><a href="mailto:dpondillo@kpmg.com">dpondillo@kpmg.com</a> | C-1, C-2, C-3, C-4       | 10 days 1.0%   | 10%                       |
| Maximus US Services, Inc.         | <a href="#">PO-21-1080-OSD03-SRC02-20815</a> | Nelson H. Clugston                | 804.823.8131 | <a href="mailto:NelsonClugston@maximus.com">NelsonClugston@maximus.com</a>   | C-2                      | N/A  | 10%                       |
| MGT of America, LLC               | <a href="#">PO-21-1080-OSD03-SRC02-20821</a> | Amy Ferraro<br>Whitsett           | 617.475.7344 | <a href="mailto:awhitsett@mgtconsulting.com">awhitsett@mgtconsulting.com</a>   | C-1, C-2                 | 10 days 5.0%<br>15 days 3.0%                                   | 10%                       |
| Public Consulting Group LLC (PCG) | <a href="#">PO-21-1080-OSD03-SRC02-20826</a> | Brian Howells                     | 617-717-1084 | <a href="mailto:bhowells@pcgus.com">bhowells@pcgus.com</a>   | C-2, C-5 (NON-RAC)       | 10 days 1.5%<br>15 days 1.0%<br>20 days 1.0%<br>30 days 0.5%   | 2.5%                      |
| RSM LLP                           | <a href="#">PO-21-1080-OSD03-SRC02-20814</a> | Daniel R. Bonnette                | 617 241 2781 | <a href="mailto:dan.bonnette@rsmus.com">dan.bonnette@rsmus.com</a>   | C-1, C-3, C-4            | 10 days 3.0%<br>15 days 2.0%<br>20 days 1.0%                   | 10%                       |

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| Vendor   | Master Blanket Purchase Order #              | Contact Person | Phone #      | Email  | Categories                    | Discounts (PPD, Dock Delivery, Other)                        | SDP Commitment Percentage |
|--|--|----------------|--------------|--|-------------------------------|--|---------------------------|
| Sivic Solutions Group, LLC                         | <a href="#">PO-21-1080-OSD03-SRC01-20830</a> | Eric D. Seguin | 973-581-7676 | <a href="mailto:Eric.Seguin@solixinc.com">Eric.Seguin@solixinc.com</a> | C-2, C-5 (NON-RAC), C-5 (RAC) | 10 days 0.5%<br>15 days 0.5%<br>20 days 0.5%<br>30 days 0.5% | 5%                        |
| Withum, Smith & Brown, PC (replaced O'Connor Drew) | <a href="#">PO-23-1080-OSD03-SRC01-29263</a> | David Dilulis  | 617-471-1120 | <a href="mailto:Ddilulis@withum.com">Ddilulis@withum.com</a>           | C-1; C-3; and C-4             | 10 days 1.0%<br>15 days 0.5%                                 | TBA                       |

\*Note that COMMBUYS is the official system of record for vendor contact information.

\*\*The Master Contract Record MBPO is the central repository for all common contract files. Price files may be found in the individual vendor's MBPO.

**RENEWAL IN PROCESS**

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# Contract User Guide for PRF78 Designated CTR

## Appendix A:

### Tables Displaying Vendors Under Each Category of Service.

Eligible Entities are encouraged to submit quotes to all Contractors in a category to obtain the broadest range of performance and competition. Note that Contractors are authorized to provide performance solely in their authorized performance categories.

#### C- 1 Accounting General

|                                      |                               |
|--------------------------------------|-------------------------------|
| 1. Baker Tilly Advisory Group, LP    | 8. Grant Thornton LLP         |
| 2. Berry, Dunn, McNeil & Parker, LLC | 9. KPMG LLP                   |
| 3. Bronner Group LLC                 | 10. MGT of America, LLC       |
| 4. CliftonLarsonAllen LLP            | 11. RSM LLP                   |
| 5. Deloitte & Touche LLP             | 12. Withum, Smith & Brown, PC |
| 6. Eide Bailly LLP                   |                               |
| 7. Ernst & Young U.S. LLP            |                               |

#### C- 2 Accounting Specialty

|                                   |                                 |
|-----------------------------------|---------------------------------|
| 1. Baker Tilly Advisory Group, LP | 7. MGT of America, LLC          |
| 2. Deloitte & Touche LLP          | 8. Public Consulting Group, LLC |
| 3. Ernst & Young U.S. LLP         | 9. Sivic Solutions Group, LLC   |
| 4. Grant Thornton LLP             |                                 |
| 5. KPMG LLP                       |                                 |
| 6. Maximus US Services, Inc.      |                                 |

#### C- 3 Audit General

|                                      |                              |
|--------------------------------------|------------------------------|
| 1. Baker Tilly US, LLP               | 7. KPMG LLP                  |
| 2. Berry, Dunn, McNeil & Parker, LLC | 8. Withum, Smith & Brown, PC |
| 3. CliftonLarsonAllen LLP            | 9. RSM LLP                   |
| 4. Deloitte & Touche LLP             |                              |
| 5. Eide Bailly LLP                   |                              |
| 6. Grant Thornton LLP                |                              |

#### C- 4 Audit Specialty

|                                      |                              |
|--------------------------------------|------------------------------|
| 1. Berry, Dunn, McNeil & Parker, LLC | 5. Grant Thornton LLP        |
| 2. CliftonLarsonAllen LLP            | 6. KPMG LLP                  |
| 3. Deloitte & Touche LLP             | 7. Withum, Smith & Brown, PC |
| 4. Eide Bailly LLP                   | 8. RSM LLP                   |

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**C- 5 REV ENH RAC**

1. CliftonLarsonAllen LLP
2. Health Management Systems, Inc.
3. Sivic Solutions Group, LLC

**C- 5 REV ENH (NON- RAC)**

1. CliftonLarsonAllen LLP
2. Deloitte & Touche LLP
3. Health Management Systems, Inc.
4. Public Consulting Group, LLC
5. Sivic Solutions Group, LLC

**C- 6 REV REC UTILITY**

1. CliftonLarsonAllen LLP
2. Deloitte & Touche LLP