

JUSTIFICATION REVIEW DOCUMENT

Description of Acquisition: Auditing Services for the Defense Commissary Agency Chief Financial Officer's Statements

Statutory Authority: FAR 8.405-6(a)(1)(i)(C) – Limited Sources

Estimated Contract Amount: \$818,753.44

Performance Period: January 1, 2017 – December 31, 2017

Prepared By:	Michael F. Barnes (804) 734-8000 x 86180	Contract Specialist Date/Initials: _____
Technical:	Linda K. Randall (804) 734-8000 x 86424	Director of Accounting Date/Initials: _____
Requirements:	Edna M. Willis (804) 734-8000 x 48806	Chief, Compliance and Reporting Date/Initials: _____
PCO:	Jill A. Craft (804) 734-8000 x 86294	Contracting Officer Date/Initials: _____

Required Review Signatures: We have reviewed this J&A and find the justification adequate to support other than full and open competition.

Program Manager: Linda K. Randall Phone: 804-734-8000 x 86424
Signature: _____ Date: _____

Legal Counsel: Nikki R. Musick Phone: 804-734-8000 x48032
Signature: _____ Date: _____

Division Chief: Michael G. Shaffer Phone: 804-734-8000 x 48681
Signature: _____ Date: 12/22/2016

Competition Advocate: Ernie A. Favale Phone: 804-734-8000 x 48548
Signature: _____ Date: _____

JUSTIFICATION AND APPROVAL

FOR OTHER THAN FULL AND OPEN COMPETITION

1. **Contracting Office** – Defense Commissary Agency (DeCA), Enterprise Acquisition Division (LEAA), Fort Lee, Virginia 23801-1800.

2. **Type of Contract Action** – A new order will be created through CliftonLarsenAllen, LLP's GSA schedule contract. The proposed order is a logical follow-on of the contract HDEC05-12-F-ZD08. The period of performance will be for one (1) year starting January 1, 2017 to December 31, 2017. Defense Working Capital Funds (DWCF) is provided.

3. **Description of Supplies/Services** – This action will provide uninterrupted Audit Services of the Defense Commissary Agency Financial Statements.

4. **Authority Cited** - FAR 8.405-6(a)(1)(i)(C) – Limited Sources. In the interest of economy and efficiency, the new work is a logical follow-on to an original Federal Supply Schedule order that was competed in accordance with FAR 8.405-1(d)(3)(ii).

5. **Reason for Authority Cited** – This contract action is for follow-on work that was originally awarded using the Federal Supply Schedule ordering procedures. The original order was not previously issued as either a sole-source or a limited-sources procedure.

Over the next 12 months, DeCA will be initiating a 4-year transformation to its business practices that will impact its financial and accounting systems. The transformation includes implementing enterprise transactional automation for our time and attendance, resale inventory, financial management and general fund applications. Additionally, with the approval of the Office of the Under Secretary of Defense (OUSD), DeCA will be fielding several different pilot initiatives based on industry practices to evaluate proof of concepts surrounding business model changes to achieve a reduction in requirements for appropriated funding while maintaining patron savings during fiscal years 2017 and 2018. Given these various initiatives and taking into consideration that fiscal year 2017 will be the last year that all of DeCA's existing business processes will be in place, DeCA requires audit support that can analyze data produced by both its current business systems and the new systems to be put in place. The current contractor is well aware of DeCA's transformation plan and its effects on the currently audited systems. The DeCA Accounting Director and the Chief Financial Officer recommend that DeCA retain CliftonLarsenAllen as DeCA's auditors of record over the next 12 months to maintain our internally driven audit fluidity while new systems are implemented.

6. **Efforts to Obtain Competition** – Due to successful past performance on the current requirement, DeCA is confident that CliftonLarsonAllen has a strong understanding of DeCA's financial structure and systems; therefore, limiting duplication of cost and time to familiarize themselves with the requirement. As a result, the DeCA Accounting Director and the Chief Financial Officer requested the continuation of auditing services with this contractor. As a result

Fair and Reasonable Price Determination and Contracting Officer Certification:

I hereby determine that the price for this contract action will be fair and reasonable. I certify that this J & A is accurate and complete to the best of my knowledge and belief.

Name: Jill A. Craft
Title: Contracting Officer

Signature: _____
Date: 12/22/2016

APPROVAL

Based on the foregoing justification, I hereby approve the procurement of the Auditing Services for the Defense Commissary Agency Chief Financial Officer's Statements, on an other than full and open competition basis pursuant to the authority of FAR 8.405-6(a)(1)(i)(C), provided funds are available, or will be available, and provided that the services and products herein described have otherwise been authorized for acquisition.

APPROVED:

Signature: _____
Ernie A. Favale
Competition Advocate

Date: _____