

**DETERMINATION AND FINDINGS  
FOR A SOLE SOURCE PROCUREMENT**

**CONTRACT NO:** TBD

**CAPTION:** Educational Enrollment Audit

**PROPOSED CONTRACTOR:** F.S. Taylor & Associates, PC

**PROGRAM AGENCY:** Office of the State Superintendent of Education (OSSE)

**FINDINGS**

**1. AUTHORIZATION:**

D.C. Official Code § 2-354.04, 27 DCMR 1304, 1700 and 1701

**2. MINIMUM NEED:**

The Government of the District of Columbia, Office of the State Superintendent of Education (District), has an immediate need for an independent auditor to conduct a census-type enrollment audit of fifty-four (54) District of Columbia local education agencies, which serve approximately two-hundred and twenty-five (225) public schools, one-hundred and forty-seven non-public schools (147) and ten (10) surrounding county school systems, and related services. The need will meet OSSE's requirements as mandated by the District of Columbia School Reform Act of 1995, the Enrollment Census Act of 1998 and the Uniform Per Student Funding Formula Act of 1998.

The requirements of the District of Columbia mandate audit is to:

- Assess the accuracy of enrollment counts, generated by OSSE, for the District of Columbia Public Schools (DCPS) and District of Columbia public charter schools (PCS);
- Validate the number of students whose tuition, or education, in other schools or programs (*i.e.*, special education non-public schools, surrounding county public schools, and District of Columbia youth incarceration programs), is paid for with funds available to the District of Columbia;
- Validate the residency status of each student whose education is funded by the District of Columbia; and
- Validate the number of students funded by the District of Columbia who have dropped out of a District of Columbia school or nonpublic school since the previous school year.
- Ensure adequate funding based on the number of students enrolled per school to include Limited English Proficient students.

The period of performance will be from the date of award through one (1) year. The Office of the State Superintendent of Education (OSSE) need is urgent and immediate.

**3. ESTIMATED REASONABLE PRICE:**

The government's estimated price of \$850,000.00 for the base year is deemed fair and reasonable. F.S. Taylor & Associates, P.C. offered price is \$504,925.56. We did not do a market survey because F.S. Taylor is the only contractor able to perform work, and both parties agreed upon the rate given.

**4. FACTS WHICH JUSTIFY SOLE SOURCE PROCUREMENT:**

The contractor meets the requirements stated on the section for minimum needs. The contractor has the capabilities to meet the requirements and conduct a thorough audit for OSSE. OSSE needs a vendor that is familiar with the data relating to the DCPS System, capable of delivering the scope of work, performing the deliverables, complying to the terms and conditions, knowledgeable of the operating environment of the relevant District agencies and the educational institutions involved for the upcoming year, ability to demonstrate work can be performed by providing external validation of successful past performance, experience with multi-site audits, and a team that is comprised of experts with backgrounds demonstrating they can perform the work required. Each of these attributes is essential to meeting the District's need. F.S. Taylor & Associates, P.C. is the only qualified contact available to begin work immediately and is fully capable of meeting the completion deadline by the end of school year 2014 – 2015.

The enrollment audit involves a number of technical tasks that F.S. Taylor is familiar with conducting. F.S. Taylor is familiar with all of the enrollment business practices, procedures and processes that have been established by OSSE to complete this work. Not only is F.S. Taylor familiar with the overall technical requirements of this work, the firm also has conducted the specific essential tasks for the enrollment audit. For example, F.S. Taylor has been the only firm to conduct the audit for the District's Limited English Proficient students (LEP). This work requires a specific body of knowledge and capabilities that F.S. Taylor has while no other firm possess.

The actual student 'head count' is scheduled to start in early October 2014. During this period, F.S. Taylor must count every student in each DC public and DC public charter school. The schedule for this laborious work has been established based on past practices and processes established by OSSE and F.S. Taylor during the 2012-2013 and 2013-2014 school years. This provides a high level of continuity for LEA's. There will be a significant amount of time lost if OSSE has to train a new firm to familiarize them with the process. Furthermore, a great deal of disruption may result to the schedules of hundreds of schools in the District. No other contractor will satisfy the agency requirements for this work in its entirety. It is in the best interest of the schools and the District's 85,000 students to have a strategic continuity of work.

Failure to comply with the mandatory annual enrollment audit will prevent the Office of the State Superintendent of Education (OSSE) from funding Local Education Agencies appropriately. According to the D.C. code 38-2602(b)(2) and (9B) and § 38-159 OSSE is to verify annual fall enrollment counts for all public and public charter schools

pursuant. The lack of funding will have a negative impact on the educational experiences and opportunities that students of the District of Columbia have access to. Schools depend on the audits that are done throughout the school year to receive funding for their operations. Failure to grant F.S. Taylor and Associates with the sole source would create a great deal of confusion and ambiguity amongst city stakeholders due to the lack of reliable enrollment data that is only confirmed through a formal enrollment verification process. The lack of this formal verification process will stifle the operational budget of each LEA provided with certified local funds. Schools will not be able to budget and make appropriate projections based on actual enrollment numbers. Schools rely on this annual verification process and it drives all budgetary decisions. This will also lead to an inaccurate disbursement of funds across the district which would be very disruptive and would create confusion amongst LEAs. As a state education agency, we must ensure continuity in our procedure for verifying student data during this process. Not selecting FS Taylor would have a negative impact on this deliverable. Lastly, we rely heavily on FS Taylor to provide a one of a kind service that supports the audit for our Limited English Proficiency population. This population needs adequate fiscal support for student success.

**5. CERTIFICATION BY AGENCY HEAD:**

I hereby certify that the above findings are true, correct and complete.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jesus Aguirre  
Superintendent

**6. CERTIFICATION BY CONTRACTING OFFICER:**

I have reviewed the above findings and certify that they are sufficient to justify the use of the sole source method of procurement under the cited authority. I certify that the notice of intent to award a sole source contract was published in accordance with 27 DCMR 1304 and that [no response was received] [the response received was rejected because \_\_\_\_\_]. I recommend that the Chief Procurement Officer approve the use of the sole source procurement method for this proposed contract.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Marie Nistrath  
Contracting Officer

**7. DETERMINATION:**

Based on the above findings and in accordance with the cited authority, I hereby determine that it is not feasible or practical to invoke the competitive solicitation process under either Section 402 or 403 of the District of Columbia Procurement Practices Reform Act of 2010 (D.C. Law 18-371; D.C. Official Code §§ 2-354.02 or 2-354.03).

Accordingly, I determine that the District is justified in using the sole source method of procurement.

\_\_\_\_\_  
Date

\_\_\_\_\_  
James D. Staton, Jr.  
Chief Procurement Officer