

QUESTIONS AND ANSWERS AND MODIFICATIONS

DFS 1819-02 RFP AC

Professional Consultant Services to Develop XBRL Taxonomies for Local Government Reporting

Addendum No. 1

Failure to file a protest within the time prescribed in section 120.57(3), Florida Statutes, or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under chapter 120, Florida Statutes.

This Addendum consists of the following sections:

- A. Questions and Answers
- B. Modifications to Attachment 2, Statement of Work

A. Questions and Answers

Below are the questions and answers related to this solicitation:

Question #	RFP Section	RFP Page #	Question	Answer
1	Attachment 2 Section 6.A, Phase 1, Point 4	Page 4-5	The “Proposed Schedule” to be submitted (within 10 business days from the kick-off meeting) will be subject to Department’s approval of the “Work Plan” (including revision in Work Plan) since the implementation decisions made by department within “Work Plan” will be considered while drafting the “Proposed Schedule”. Please confirm whether the start of due days of 10 business days for submission of “Proposed Schedule” will be considered to start from the date of approval received from the department on the “Work plan” OR as stipulated, to start from date of kick-off meeting.	The due date of the proposed Schedule, proposed work plan, and revised work plan are amended as provided in Section B of this Addendum. See Section B, Modifications to Attachment 2, Statement of Work, below for more information.
2	Attachment 2 Section 6.A, Phase 2, Deliverable 2 Point 1(b)	Page 6	Please confirm if UAS Manual codes will be provided by the department to the contractor (for study and analysis) during Phase-1 deliverable (before the “Work Plan” and “Proposed Schedule” is prepared) or during Phase-2, Deliverable-2 only.	Yes, the Department can make the UAS Manual available to the Contractor for review during Phase 1. See also the following website as provided in Section 1.8, Supporting Documentation, pg. 6, of the RFP: https://www.myfloridacfo.com/Division/AA/Manuals/2014UASManual-7-31-15_FINAL.pdf .

3	Attachment 2 Section 6.A, Phase 2, Deliverable 2 Point 4	Page 6	Please confirm if the “Reports” (which refers to reports submitted to various stakeholders and entities by the local government) mentioned in this point will be provided by the department to the contractor (for study and analysis) during Phase-1 deliverable (before the “Work Plan” and “Proposed Schedule” is prepared) or during Phase-2, Deliverable-2 only.	Yes, the Department can make the Reports available to the Contractor for review during Phase 1. See also the following website as provided in Section 1.8, Supporting Documentation, pg. 6, of the RFP: http://www.leg.state.fl.us/cgi-bin/View_Page.pl?File=financialreporting.cfm&Directory=committees/joint/Jcla/&Tab=committees , specifically the “Calendar of Local Government Reporting Requirements (updated July 2018):” http://www.leg.state.fl.us/Data/Committees/Join/JCLA/Financial_Reporting_Requirements.pdf .
4	Attachment 2 Section 6.A, Phase 2, Deliverable 4 Point 1	Page 7	Please confirm if the due date for delivery of task 1 under Deliverable 4 will be considered after Deliverable 3 is complete including Department’s Approval on Deliverable 3.	The Department’s intent is to authorize the Contractor to begin work on Deliverables 2 and 3 simultaneously, subject to appropriation and the availability of funds. The Department will not authorize the Contractor to begin Deliverable 4 until Deliverable 2 is approved and accepted. The Department, at its sole discretion, may choose to authorize the Contractor to begin Deliverable 4 before the completion of Deliverable 3, depending upon the circumstances. As provided in the Statement of Work, all due dates are dependent upon the date of the Department’s written authorization to begin that deliverable.
5	Attachment 2 Section 6.A, Phase 2, Deliverable 5	Page 8	Please confirm if the due date for delivery of tasks under Deliverable 5 will be considered after Deliverable 4 is complete including Department’s Approval on Deliverable 4.	The Department’s written authorization for the Contractor to begin Deliverable 5 will only occur after the Department has approved and accepted Deliverable 4.
6	Attachment 2 Section 6.A, Phase 2	Page 5	Please confirm whether individual written authorization from Department will be provided for each individual deliverable (Deliverable 2 to 5) under Phase-2 OR just one written authorization from department will be provided for ALL deliverables (Deliverable 2 to 5).	The Department will provide written authorization to begin each Deliverable. See Answers 4 and 5 for additional information.

7	Attachment 2 Section 6.A, Phase 2, Deliverable 2 Point 6	Page 6	Please confirm if the department is anticipating a “Public Review” of the developed taxonomy/ies wherein general public review comments, including review comments from GASB, XBRL-US, XII, etc will be solicited by the department. Also, please confirm if any changes required to be done to the developed taxonomy/ies based on such “Public Review” comments need to be incorporated by the contractor within 10 business days of such request separately from the due days provided for Department specific revision request.	The Department does not anticipate a public review of the developed taxonomy/ies.
8	Attachment 2, Section 3	Pages 2-3	Statement of Work, Section 3. Background, describes the legislative requirement for the XBRL taxonomy, as well as the goals of the Department regarding assessment of the LOGER system. Has the Department engaged contractors in support of this effort during 2018-19, and are the deliverables specified in this RFP a logical extension of any efforts that prior incumbents may have been involved with? If so, are prior vendors eligible to bid on this RFP?	The Department has engaged contractors to enhance and expand the LOGER system in preparation of XBRL taxonomy integration, and the Deliverables under this Contract are intended to expand upon this work. However, the Department has not begun any XBRL taxonomy integration work. The Department encourages all eligible vendors (including prior vendors) to submit Responses to this RFP.
9	2.10	Page 9	How is diversity of the project team through the utilization of subcontractors being considered in the evaluation of the proposal?	All eligible vendors are encouraged to submit Responses to the RFP. Responses will be evaluated as provided in Section 4.3 of the RFP. See also Attachment F, Evaluator Score Sheet.
10	Attachment 2 Section 6.A, Contractor Responsibilities	Pages 5-8	We would like to confirm that the department is planning a separate procurement for the developer of the system.	The Department has developers on premises that are currently working with the LOGER system. The developers will be on premises and working with the LOGER system for the duration of the project, subject to the Department receiving sufficient funding for this work.
11	Attachment 2 Section 9, Miscellaneous Contract Terms	Page 10	Section B-Item#7-can the limitation of liability be removed from the list of contract terms that are not applicable to the contract?	See Attachment 1, Standard Terms and Conditions, for the applicable provisions related to limitations of liability.

12	Attachment 2 Section 6.A, Deliverable 5	Page 10	Deliverable 5 requires the “contractor to validate the proper implementation of the defined taxonomies (Deliverable 4) in the user system (Production Environment) as evidenced by the sign off of a Department user” and that the “system is working properly.” Can you please expand on this requirement and how it relates to the requirements of the professionals responsible for the systems implementation?	Deliverable 5 requires the Contractor to assist the Department’s developers in implementing the XBRL taxonomy/ies into LOGER and ensure that LGEs can enter financial data into the LOGER system, and that that financial information can be tagged via the developed XBRL taxonomy/ies and exported to the LGEs and the Department.
13	Attachment 2 Section 6.A, Contractor Responsibilities	Page 10	In sub bullet 1.c for Deliverable 2, will you please clarify which Florida Statute, Florida Administrative Code, LGE reporting requirements, and Department policies DFS deems relevant?	<p>The following sources are relevant to the Department:</p> <ul style="list-style-type: none"> • Section 218.32, F.S., Annual financial reports; local government entities. • Section 218.39, F.S., Annual financial audit reports. • Rule Chapter 69I-51, Florida Administrative Code, Bureau of Local Government Finance. • Uniform Accounting System (UAS) Manual for Local Governments: https://www.myfloridacfo.com/Division/AA/Manuals/2014UASManual-7-31-15_FINAL.pdf. • LOGER User Manual: https://www.myfloridacfo.com/Division/AA/Manuals/LOGERManual-UpdatedOctober2014.pdf. • Local Government Reporting Requirements on the Joint Legislative Auditing Committee’s (JLAC) website as provided in Section 1.8, Supporting Documentation, pg. 6, of the RFP: http://www.leg.state.fl.us/cgi-bin/View_Page.pl?File=financialreporting.cfm&Directory=committees/joint/Jcla/&Tab=committees, specifically the “Calendar of Local Government Reporting Requirements (updated July 2018): http://www.leg.state.fl.us/Data/Committ

				ees/Joint/JCLA/Financial Reporting Requirements.pdf.
14	Attachment 2 Section 6.A, Contractor Responsibilit e6	Page 6	In bullet 4 for Deliverable 2, will you please provide an inventory of “all reports currently submitted to various stakeholders and entities by the local governments...?”	Please refer to the following website as provided in Section 1.8, Supporting Documentation, pg. 6, of the RFP: http://www.leg.state.fl.us/cgi-bin/View_Page.pl?File=financialreporting.cfm&Directory=committees/joint/Jcla/&Tab=committees , specifically the “Calendar of Local Government Reporting Requirements (updated July 2018):” http://www.leg.state.fl.us/Data/Committees/Joint/JCLA/Financial Reporting Requirements.pdf .
15	Attachment 2	Page 5	Is the Department planning to set aside certain dates/times for access to resources like people, systems, documentation, and stakeholders, since there are dependencies on the availability of these resources towards deliverables?	As soon as the Contractor is available, resources controlled by the Department and dedicated to the development and implementation of the XBRL taxonomy/ies will be allocated for the Contractor’s use. However, the Contractor should not fully rely upon the Department for every resource needed for the project. The Contractor will need to be resourceful where possible. Also, please note that Deliverable 1, Task 2)(a) specifies that the Contractor shall include “[a] description of the proposed method for obtaining and evaluating stakeholder input” as part of the proposed work plan.
16	Attachment 2	Page 7	Are the Department’s software developers expected to be involved in the development knowledgeable on XBRL?	The Department’s developers have minimal to no experience with XBRL.
17	Attachment 2	Page 7	Could the Department some more information on what it is referring to as UAS format?	The Department, assisted by representatives of various local governments, developed the Uniform Accounting System Chart of Accounts to be used as the standard for recording and reporting financial information to the State of Florida. While annual financial statements from local governments provide broad reporting, the UAS Chart of Accounts calls for more detail that is prerequisite to the Department’s duties. Given that XBRL is designed to provide

				<p>financial detail, its use by some local governments (capable of producing XBRL files) could displace detailed data production required by the Department and now performed through other means, while simultaneously fulfilling the requirements of more summarized financial reporting. In order to ensure that both detailed and summary data can be collected, an XBRL taxonomy should be established that is at least compatible with UAS. However, given the modern robust features of XBRL, there may be opportunities to enhance UAS.</p> <p>More information about UAS can be found here: https://www.myfloridacfo.com/Division/AA/Manuals/default.htm.</p>
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B. Modifications to Attachment 2, Statement of Work

The following amendments are made to Attachment 2, Statement of Work, for this RFP (**note:** additions are indicated by underline, and deletions are indicated by ~~strikethrough~~):

The Phase 1 (Deliverable 1) portion of the chart provided in Subsection A, Deliverables, Tasks, Performance Measures, Due Dates and Financial Consequences, of Section 6, Contractor Responsibilities, is amended as shown below:

PHASE 1 (Deliverable 1)		
Deliverable 1: Timeline & Milestones for Development of Taxonomies and Analysis of Data Standardization & Uniformity		
TASKS	PERFORMANCE MEASURES / DUE DATE	FINANCIAL CONSEQUENCES
1) The Contractor shall facilitate a kickoff meeting with the Department. At a minimum, the kickoff meeting shall include: <ul style="list-style-type: none"> (a) Introductions – key staff and team members assigned to support the project. (b) Purpose of the meeting – Department to describe overall project goals and objectives, Contractor to provide vision for working with and supporting the 	1) The Contractor shall facilitate the kickoff meeting within three (3) Business Days of the commencement of the Contract. 2) The Contractor shall submit the proposed work plan to the Department within	The Department will reduce the invoice amount due to the Contractor by \$500 for each Business Day beyond five (5) Business Days from the identified due date that the kickoff meeting, proposed work plan, revised work plan, or proposed Schedule

<p>Department to accomplish these.</p> <p>(c) Minutes – Contractor to provide detailed minutes, complete with attendee list.</p> <p>2) The Contractor shall submit a proposed work plan to the Department. At a minimum, the proposed work plan must include:</p> <p>(a) A description of the proposed method for obtaining and evaluating stakeholder input.</p> <p>(b) A description of the planned approach for development of a taxonomy/ies that, at a minimum, accounts for:</p> <p>(i) Statement of Fund Balance.</p> <p>(ii) Statement of Net Position.</p> <p>(iii) Statements of Revenues, Expenditures, and Changes in Fund Balance.</p> <p>(iv) Statements of Revenues, Expenses, and Changes in Net Position.</p> <p>(v) Capital Assets.</p> <p>(vi) Long-term Liabilities.</p> <p>(c) A recommendation regarding whether one or several taxonomies should be developed and a justification for that recommendation.</p> <p>(d) A recommendation for “open” or “closed” taxonomies and the justification for that recommendation, e.g., citations, references, etc.</p> <p>(e) A description of the proposed method to be utilized in conducting the assessment of the comprehensiveness of local government financial data collected by LOGER, its capabilities regarding data standardization and uniformity, and standardized business reporting methods.</p> <p>(f) Estimated delivery dates for the five deliverables listed in this Statement of Work.</p> <p>3) If the Department requests revisions to the</p>	<p>four (4) five (5)</p> <p>Business Days of the kickoff meeting.</p> <p>3) The Contractor shall submit a revised proposed work plan to the Department as required by Task 3 of this Deliverable within four (4) five (5) Business Days of the Department’s request.</p> <p>4) The Contractor shall submit the proposed Schedule to the Department within twelve (12) ten (10) Business Days of the kickoff meeting.</p>	<p>are late.</p>
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<p>Contractor's proposed work plan, the Contractor shall submit a revised proposed work plan based on the Department's input to the Department for approval.</p> <p>4) The Contractor shall submit a proposed Schedule for Development of Taxonomy/ies to the Department (Schedule). The Schedule must identify all specific tasks and milestones, and the corresponding target completion dates for these, necessary to successfully execute the work plan.</p>		
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