

REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
THE DISTRICT OF COLUMBIA COURTS'

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**DISTRICT OF COLUMBIA SUPERIOR COURT  
OFFICE OF CONTRACTS AND PROCUREMENT**

**REQUEST FOR TASK ORDER PROPOSALS FROM  
GSA FEDERAL SUPPLY SCHEDULE CONTRACTORS**

**for**

**FINANCIAL STATEMENT AUDITING SERVICES**

**SOLICITATION NUMBER: DCSC-20-FSS-39**

**SOLICITATION IS RESTRICTED TO GENERAL FEDERAL  
SCHEDULE 520 - (GSA) FINANCIAL AND BUSINESS SOLUTIONS  
(FABS) CONTRACTORS ONLY**

**DATE ISSUED: Thursday, January 23, 2020**

**CLOSING DATE & TIME: Friday, February, 24, 2020, 2:00 pm,  
EST**

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
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**TASK ORDER REQUEST FOR FINANCIAL AUDITING SERVICES**

The District of Columbia Courts (Court) are seeking proposals **Federal Government General Services Administration (GSA) Federal Supply Schedule firms under the Financial and Business Solutions (FABS) Schedule 520**. The District of Columbia Courts, Budget and Finance Division (B&F Division), has an immediate need for the services of a Contractor to perform an independent financial statement audit of the DC Courts, in accordance with Generally Accepted Government Auditing Standards and other appropriate auditing standards, as administered by the DC Courts for Fiscal Year 2020.

The Courts contemplates a single award to one (1) Contractor for a one (1) year base period and four (4), one (1) year option periods, not to exceed five (5) years.

**1. BACKGROUND:**

1.1 Title 11-1723 (a)(3) of the District of Columbia Code:

(A) The DC Code states "The Fiscal Officer shall be responsible for the approval of vouchers and shall arrange for an annual independent audit of the accounts of the courts." The District of Columbia (DC) Courts have prepared 'Comprehensive Annual Financial Reports (CAFRs) in previous fiscal years in accordance with city/state guidelines pronounced by the Governmental Accounting Standards Board. However, the DC Courts, through approval by the Joint Committee on Judicial Administration, which is a policy-making body for the DC Courts, comprised of the DC Court of Appeals, DC Superior Court and the DC Court systems have decided to report its financial activities under guidelines for Federal agencies delineated in the Office of Management and Budget Circulars, such as A-136, Financial Reporting Requirements. This will culminate in the issuance of an Annual Financial Statements Report.

(B) The Performance Annual Report (PAR) shall consist of:

Management's discussion and analysis (part of required supplemental information).

Basic financial statements and related notes which shall include:

1. Balance Sheet
2. Statement of Net Cost
3. Statement of Changes in Net Position
4. Statement of Budgetary Resources

Required supplementary stewardship information, as appropriate.

Required supplementary information.

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Single Audit section, if appropriate.

- (C) The District of Columbia Courts (DC Courts) were formed under the laws of the District of Columbia Code and operate under the Joint Committee on Judicial Administration, which is the policy-making body for the DC Courts. The DC Courts are comprised of the Court of Appeals, the Superior Court, and the Court System. The mission of the DC Courts is to protect rights and liberties, uphold and interpret the law, and resolve disputes peacefully, fairly, and effectively in the nation's capital. Effective October 1, 1997, the "National Capital Revitalization and Self-Government Improvement Act of 1997" (Revitalization Act) effected major changes in the funding process for the DC Courts. Under the Revitalization Act, the Federal Government assumed responsibility for funding the DC Courts directly. However, the DC Courts are the judicial branch of the District of Columbia government. Consequently, the DC Courts for financial statements purposes have been complying with pronouncements of the Governmental Accounting Standards Board (GASB), which promulgates accounting standards for state and local governments through the period ending 2008. The DC Courts do not have any component units as defined by GASB Statement No. 14, the Financial Reporting Entity, because the DC Courts are fully funded by direct federal appropriations, and the DC Council and Mayor have no authority over the appointment of members of the Joint Committee.
- (D) The Single Audit Act Amendment of 1996 (The Act), Public Law (P.L. 104-156), dated June 14, 1996, and OMB Circular A-133, as revised, requires that any state or local government that receives more than \$750,000 in federal financial assistance must have an annual independent audit "performed in accordance with applicable Federal laws, rules and regulations. Failure to comply with provisions of The Act could result in severe penalties, including requests for repayment to the Federal Government and loss of funding.
- (E) In the fiscal year beginning in 2009, the DC Courts elected to follow and comply with Federal Accounting Standards as promulgated by the Federal Accounting Standards Advisory Board (FASAB) for those transactions deemed material for DC Court financial reporting. FASAB provides a framework for assessing the existing financial reporting systems of agencies that operate as or in a similar manner as the federal government and its respective executive agencies. In addition, FASAB considers how accounting standards might facilitate and enhance the accountability as well as the decision making in a cost-effective manner. The four objectives of federal financial reporting include the following:

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*Budgetary Integrity*

Federal financial reporting should assist in fulfilling the government's duty to be publicly accountable for monies raised through taxes and other means and for their expenditure in accordance with the appropriations laws that establish the government's budget for a particular fiscal year and related laws and regulations. Federal financial reporting should provide information that helps the reader to determine:

- how budgetary resources have been obtained and used and whether their acquisition and use were in accordance with the legal authorization,
- the status of budgetary resources, and
- how information on the use of budgetary resources relates to information on the costs of programs operations and whether information on the status of budgetary resources is consistent with other accounting information on assets and liabilities.

*Operating Performance*

Federal financial reporting should assist report users in evaluating the service efforts, costs, and accomplishments of the reporting entity;1 the manner in which these efforts and accomplishments have been financed; and the management of the entity's assets and liabilities. Federal financial reporting should provide information that helps the reader to determine:

- the costs of providing specific programs and activities and the composition of, and changes in, these costs, and
- the efforts and accomplishments associated with federal programs and the changes over time and in relation to costs; and the efficiency and effectiveness of the government's management of its assets and liabilities.

*Stewardship*

Federal financial reporting should assist report users in assessing the impact on the country of the government's operations and investments for the period and how, as a result, the government's and the nation's financial conditions have changed and may change in the future. Federal financial reporting should provide information that helps the reader to determine whether:

- the government's financial position improved or deteriorated over the period,
- future budgetary resources will likely be sufficient to sustain public services and to meet obligations as they come due, and
- government operations have contributed to the nation's current and future well-being.

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*Systems and Controls*

Federal financial reporting should assist report users in understanding whether financial management systems and internal accounting and administrative controls are adequate to ensure that:

- transactions are executed in accordance with budgetary and financial laws and other requirements, consistent with the purpose authorized, and are recorded in accordance with federal accounting standards,
- assets are properly safeguarded to deter fraud, waste, and abuse, and
- performance measurement information is adequately supported.

(F) OMB Bulletin No. 19-03, Audit Requirements for Federal Financial Statements establishes minimum requirements for audits of Federal financial statements. The Bulletin is issued under the authority of the Budget and Accounting Act of 1921 (42 Stat. 20), as amended, and the Budget and Accounting Procedures Act of 1950 (64 Stat. 832), as amended. It implements the audit provisions of the Chief Financial Officers (CFO) Act of 1990 (Pub. L. No. 101-576), as amended, The Government Management Reform Act (GMRA) of 1994 (Pub. L. No. 103-356), and the Federal Financial Management Improvement Act of 1996 (Pub. L. No. 104-208, title VIII). The provisions of this Bulletin apply to audits of financial statements of executive departments, agencies, and Government corporations (Appendices A, C, and D) and certain components of these agencies (Appendix B). Audit reports shall be submitted to the reporting entity head in sufficient time to enable the agency head to meet the deadline for submitting the audited financial statements, which is defined in OMB Circular A-136.

(G) *OMB Circular A-123* requires each executive agency to provide a statement of assurance regarding the effectiveness of internal control in the management assurance statements included in the agency's Annual Performance and Accountability Report (PAR). The management assurance statements are included in the *Federal Managers Financial Integrity Act of 1982 (FMFIA)* report section of the PAR, along with a report on internal control over reporting. The FMFIA report section should include the annual assurance statements, summary of material weaknesses and non-conformances, and summary of corrective action plans.

In order to meet these reporting requirements, *OMB Circular A-123* requires agencies and individual federal managers to take systematic and proactive measures to:

- Develop and implement appropriate, cost-effective internal control for results-oriented management,

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- Assess the adequacy of internal control in federal programs and operations by continuously monitoring and improving the effectiveness of internal control,
- Separately assess and document internal control over financial reporting consistent with the process defined in Appendix A,
- Identify needed improvements, and
- Take corresponding corrective action.

Lastly, *OMB Circular A-123 Appendix A: Internal Control over Financial Reporting* requires an assurance statement on the effectiveness of internal control over financial reporting. This assurance statement is a separate assurance statement from that required under FMFIA on the overall internal control of the agency. Additionally, *Appendix A* requires agencies to specifically document the process and methodology for applying the standards set forth therein when assessing internal control over financial reporting.

(H) *Digital Accountability and Transparency Act of 2014 (DATA Act)* as described in the *Inspectors General Guide to Compliance Under the DATA Act* (OIG-CA-17-012). Pursuant to OMB Circular No. A-123, Management's Responsibility for Enterprise Risk Management and Internal Control (OMB Circular No. A-123), agencies are required to manage risk in relation to achievement of reporting objectives. This updated version of Appendix A, Management of Reporting and Data Integrity Risk, conforms to OMB Circular No. A-123. Agencies that have determined they are subject to the DATA Act reporting must develop and maintain a Data Quality Plan that considers the incremental risks to data quality in Federal spending data and any controls that would manage such risks in accordance with OMB Circular No. A-123. The purpose of the Data Quality Plan is to identify a control structure tailored to address identified risks. Quarterly certifications of data submitted by agency Senior Accountable Officials (SAO) should be based on the consideration of the data quality plan and the internal controls documented in their plan as well as other existing controls that may be in place, in the annual assurance statement process. Consideration of the Data Quality Plan must be included in agencies' existing annual assurance statement over internal controls over financial reporting (ICOFR).

Beginning in fiscal year 2021 and moving forward the Data Quality Plan must be audited in order to ensure and determine that sufficient controls are in place to achieve effective ICOR for the input and validation of agency data submitted to [USASpending.gov](https://USASpending.gov). The Data Quality Plan should cover significant milestones and major decisions pertaining to:

- Organizational structure and key processes providing internal controls for spending reporting.

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- Management's validation of financial and procurement data of quarterly submissions.
- Management's responsibility to supply quality data to meet the reporting objectives for the DATA Act in accordance with OMB Circular No. A-123.
- Identification of high-risk reported data, including specific data the agency determines to be high-risk that are explicitly referenced by the DATA Act, confirmation that these data are linked through the inclusion of the award identifier in the agency's financial system, and reported with plain English award descriptions.

(I) The Courts' financial statements for each FY beginning with FY 2020 are prepared in accordance with Generally Accepted Accounting Principles and other statements promulgated by the Federal Accounting Standards Advisory Board and as appropriate, by the Governmental Accounting Standards Board (particularly GASBs 34, 37, and 38), and Financial Accounting Standards Board.

(J) The Court's has a total of 16 fiduciary accounts used in order to properly account and steward the inflows and outflows of administrative and operational purpose funds. These accounts record the: (i) Courts daily collection and receipt of fines and fees, (ii) issuance of payment per court mandated order(s), and (iii) payments for special-purpose events.

1.2 DC Code § 4-515 (2001) Crime Victims Compensations Fund (Formerly § 3-435):

(A) A Fund is established to be administered by the Court and to be known as the Crime Victims Compensation Fund ("Fund") for the purpose of accounting for the financial operations of this chapter. The Fund shall be maintained as a separate fund in the Treasury of the United States. All amounts deposited to the credit of the Fund are appropriated without fiscal year limitation to make payments as authorized under subsection (e) of this section.

(B) Monies in the Fund shall consist of all grant funds awarded by the Department of Justice, and, any appropriations to the Fund under § 4-518, assessments imposed under § 4-516, monies recovered through subrogation or repayment under §§ 4-509, 4-510 and 4-513, costs assessed under the Victims of Violent Crime Compensation Act of 1981 that are collected after April 9, 1997, any other fines, fees, penalties, or assessments that the Court determines necessary to carry out the purposes of the Fund, and monies received from the federal government or other public or private sources for the purpose of the Fund.

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- (C) Fifty (50) percent of unobligated balance existing in the Fund as of the end of each fiscal year (beginning with fiscal year 2000) shall be transferred to DC Government. The Funds shall be used without fiscal year limitation for outreach activities designed to increase the number of crime victims who apply for such direct compensation payments.

For the purposes of this section “unobligated balance” does not include the amount of claims pending at the end of a fiscal year which have been filed but for which awards have not been made, based on an estimated average cost of each award.

- (E) The compensation payments issued to crime victims must be in compliance with costs assessed under the Victims of Violent Crime Compensation Act.
- (F) The Superior Court of the District of Columbia shall arrange for an annual independent audit of the Fund. The audit shall include:
- (1) The number of claims satisfied in each fiscal year and the respective amounts awarded;
  - (2) The number and status of all pending claims;
  - (3) The unexpended balance in the Fund to be transferred to the victims assistance grants agency pursuant to subsection (d) of this section; and
  - (4) The number of personnel positions and the amount of personnel funding and other administrative costs of the Crime Victims Compensation Program.



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1.3 Other Background Information:

- (A) The DC Courts financial condition has been subject to a financial audit over the past ten (10) years by an outside independent public accounting firm. Based on those audits the following metrics were noted:

	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
<b>Audit Opinion</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>
<b>Total Assets</b>	<b>\$472,122,680</b>	<b>\$491,006,898</b>	<b>\$510,973,824</b>	<b>519,244,112</b>	<b>532,666,155</b>
<b>Total Net Cost of Operations</b>	<b>\$301,083,357</b>	<b>\$316,881,564</b>	<b>\$315,423,947</b>	<b>318,949,148</b>	<b>310,447,306</b>
<b>Total Budgetary Resources / Outlays</b>	<b>\$366,925,474</b>	<b>\$388,723,139</b>	<b>\$388,219,827</b>	<b>418,481,688</b>	<b>403,383,754</b>
<b>Total Net Position</b>	<b>\$417,931,055</b>	<b>\$425,999,051</b>	<b>\$459,339,322</b>	<b>463,271,743</b>	<b>464,028,148</b>

- (B) The Crime Victims Fund has been audited over the past 15 fiscal years (FY 2004 - FY 2019) by an outside independent firm. Based on those audits the following metrics were noted:

	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
<b>Audit Opinion</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>
<b>Number of eligible claims satisfied</b>	<b>4,122</b>	<b>4,002</b>	<b>3,871</b>	<b>3,143</b>	<b>2,732</b>
<b>Total Amount Awarded</b>	<b>\$7,546,310</b>	<b>\$7,359,823</b>	<b>\$6,947,639</b>	<b>\$5,912,989</b>	<b>\$5,474,040</b>
<b>Number of Claims pending at fiscal year end</b>	<b>677</b>	<b>603</b>	<b>397</b>	<b>296</b>	<b>381</b>
<b>Unobligated balance as of fiscal year end</b>	<b>\$844,036</b>	<b>\$2,622,868</b>	<b>\$4,017,240</b>	<b>\$8,130,355</b>	<b>\$7,900,608</b>
<b>Unobligated balance due to the DC Government</b>	<b>\$422,018</b>	<b>\$1,311,434</b>	<b>\$2,008,620</b>	<b>\$4,065,177</b>	<b>\$3,950,304</b>
<b>Personnel Costs</b>	<b>\$1,042,430</b>	<b>\$1,221,696</b>	<b>\$1,142,873</b>	<b>\$162,601</b>	<b>\$98,609</b>
<b>Administrative Costs</b>	<b>\$2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserve for Administrative Costs</b>	<b>\$75,194</b>	<b>\$21,101</b>	<b>\$65,572</b>	<b>-</b>	<b>-</b>

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- (1) The Unobligated Balance due to the DC Government represents 50 percent of the unobligated balance to be transferred to the District of Columbia government as authorized by the FY 2002 amendment to the Victims of Violent Crimes Compensation Act.
- (2) The Reserve for Administrative costs represents a reserve of 5 percent of the unobligated balance at the beginning a given fiscal year as authorized by the FY 2002 amendment to the Compensation Act for administrative costs of the program.
- (3) The Crime Victims Fund does not own any other assets other than cash.
- (4) In FY19, there were ten (10) authorized, full-time positions for the Crime Victims Compensation Fund.

**2. SCOPE OF SERVICES:**

- 2.1 The Contractor shall perform audit evaluation services on the Courts' financial statements for the period ending September 30, of the Fiscal Year (FY). The evaluation will result in an independent audit opinion of the DC Courts' financial statements taken as a whole and its financial reporting internal controls that meet the objectives of the *Federal Managers' Financial Integrity Act* (FMFIA). This will require assessments and compilation of supporting schedules :
- A. DC Courts' appropriated and non-appropriated funds that flow through to the Court of Appeals, Superior Court, and Court Systems,
  - B. Capital Project and fixed asset financial transactions performed by the Courts,
  - C. Defender Services Program transactions,
  - D. Grant account activities (both personal services and non-personal services) conducted through the DC Courts financial and procurement computer based systems and any of the Courts' subsidiary financial systems,
  - E. Transactions conducted through the Courts' accounts which includes the collection of and accounting for fines, fees, forfeitures, and child support and escrow transactions,
  - F. The Crime Victims Fund Program, should be audited to evaluate and provide an opinion on the Courts' compliance with all Federal accounting requirements including, but not limited to OMB circular. The Contractor shall perform an independent audit of the Fund in accordance with Generally

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Accepted Government Auditing Standards and other appropriate auditing standards, as administered by the DC Courts for Fiscal Year 2020. The Courts fiscal year begins on October 1 and ends on September 30. At a minimum, the audit shall include a review of:

- (1) The number of claims satisfied in the fiscal year and the respective amounts awarded,
- (2) The number and status of all pending claims,
- (3) The unobligated balance in the Fund and the amount to be transferred to the DC Government pursuant to DC Code § 4-515 (2001) Crime Victims Compensation Fund (Formerly §3-435),
- (4) The number of personnel positions and amount of personnel funding and other administrative costs of the Crime Victims Compensation Program, and
- (5) The audit will conclude with the issuance of reports (see deliverables section) containing the Contractor's conclusions and recommendations on the aforementioned areas.

2.2. The Contractor shall perform an audit evaluation service of the Courts' 16 individual bank accounts that are accounted for as Fiduciary Funds on the DC Courts financial statements. The audit shall be conducted in accordance with applicable state and federal laws, the American Institute of Certified Public Accountants (AICPA) standards and applicable Generally Accepted Government Auditing Standards (GAGAS) as promulgated by the Government Accountability Office (GAO). The audit shall address if there are adequate internal controls in place as well as identify any potential fraudulent transactions for the fiscal year ending September 30, 2020. An independent report that details the audit of the 16 individual fiduciary audits should be provided each year by December 15<sup>th</sup>.

2.3 Responsibilities of the Courts and Contractor under the Financial Statements preparation engagement for fiscal year 2020 and beyond:

- (A) The Compilation Engagement -After selection of the Contractor(s), the compilation engagement shall commence within five (5) work days after the Contractor's receipt of contract award.

Entrance Conference -An Entrance Conference will be scheduled with the Contractor and the Courts prior to the start of the compilation to discuss the engagement, deliverables, identify Courts stakeholders, and Contractor's responsibilities.

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- (B) Progress Meetings and Reports-The Contractor shall conduct bi-weekly progress meeting and provide detailed agenda outlining the progress of planned and/or completed activities/tasks. All progress meetings shall be held at the Budget and Finance Division and must include all identified Courts stakeholders. Any issues and other relevant information that may impact the Courts must be immediately communicated to the Courts Chief Financial Officer (CFO) and the Contracting Officer's Technical Representative (COTR). During the months of July-October, weekly progress meetings must be held in order to address audit request timely and ensure financial statement report is completed per the established due date. The Contractor shall provide monthly reports which detail the status of the engagement along with any issues or concerns.
- (C) Report (Draft) -The Contractor shall send copies of the draft Annual Financial Statements Report to the Courts CFO and designated stakeholders (identified by the CFO) for review and distribution. Upon receipt of the draft report, the Courts shall promptly respond, in writing, to any findings, questioned costs, or other audit concerns. The responses may include providing further documentation, exceptions to the findings or questioned costs, as set forth in detail.
- (D) Exit Conferences -The Contractor shall schedule an Exit Conference with the Courts before the final report is issued to discuss/obtain the Courts' views on the Contractor's findings, recommendations, and conclusions.
- (E) Report (Final) - The Contractor shall send the final Annual Financial Statements Report to the Courts CFO for final review and approval (signature). Upon completion the Contractor shall provide copies as requested by the CFO as well as provide a formal presentation of the final Annual Financial Statements Report to the Courts Joint Committee and Executive Office.
- (F) Correspondence -All correspondence that pertains directly or indirectly to the contract or the compilation engagement shall be sent directly to the Courts for review, action and/or distribution, as appropriate. Unless required by existing laws, rules or regulations, no information shall be disseminated outside of the Courts without the Courts' approval.
- (G) Finding Close-out -Any findings related to the FY 2020 financial statements are not considered closed unless and until all outstanding issues are resolved by the auditor (selected to audit and review the Courts' FY 2020 financial statements) and/or the Federal Government makes a written determination that it has accepted the Courts' responses, additional documentation, or repayment, whichever is applicable.
- (H) Invoicing / Billing – ***Billing is to be submitted at the completion of each deliverable and tasks within a respective deliverable and coded as such with upon presentation for payment for services rendered.*** Billing should commence subsequent to award and acceptance of the contract by both parties.

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2.3 Contract and Audit Period:

2.3 (A) Contract Period- The contract base year will commence April 1, 2020 through March 31, 2021. The following table details the period of performance for each contract option year:

Option Year (1)	April 1, 2021 through March 31, 2022
Option Year (2)	April 1, 2022 through March 31, 2023
Option Year (3)	April 1, 2023 through March 31, 2024
Option Year (4)	April 1, 2024 through March 31, 2025

2.3 (B) Audit Period- The audit performed for the base year shall cover Fiscal Year 2020 (October 1, 2019 through September 30, 2020). The following table details the audit period for each contract option year:

Option Year (1)	Fiscal Year 2021 (September 1, 2020-October 31, 2021)
Option Year (2)	Fiscal Year 2022 (September 1, 2021-October 31, 2022)
Option Year (3)	Fiscal Year 2023 (September 1, 2022-October 31, 2023)
Option Year (4)	Fiscal Year 2024 (September 1, 2023-October 31, 2024)

2.4 The Audit Engagement:

After selection of the audit firm (Contractor), the audit engagement/field work shall commence on a date agreed upon by the Contractor and the Courts.

2.5 Entrance Conference:

An Entrance Conference will be scheduled with the Contractor and the Courts prior to the start of the field work to discuss the engagement, deliverables, Courts' responsibilities and Contractor's responsibilities. The entrance conference shall be held in the month of May in order to ensure proper understanding of the process and timely completion of required testing and deliverables.

2.6 Meetings:

The Contractor shall attend all meetings called by the Courts at the date(s), time(s) and place(s) designated by the Courts in order to discuss progress reports, issues, and other relevant information or concerns that the Courts may have.

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- 2.7 Tasks / Deliverables:  
All Deliverables shall be in a form and manner acceptable to the Courts. The Contractor shall provide to the COTR the deliverables specified below within the designated time frames determined by the DC Courts.
- 2.8 Audit Reports (Draft and Final) –The Contractor shall submit copies of the draft report to the CFO for review and comments, 30 days from the completion of fieldwork. Upon receipt of the draft report, the Courts shall promptly respond to the findings, questioned costs, or any other audit concerns. The responses may include exceptions to the auditor’s findings or questioned cost items, set forth in detail. All draft and final reports will be sent directly to the Courts CFO for review, approval, and distribution, as appropriate. A copy of the draft and final report should also be sent to the COTR. The Courts management will review the findings and provide their responses to the Contractor within the established timeframe. The audit report should include an audit report on the financial data, any supplementary notes, an audit report on internal controls, and an audit report on compliance with laws and regulations. The financial statement audit report(s) is due in November, and the audit report on the Court’s 16 Fiduciary Funds is due in December.
- 2.9 Correspondence – All correspondence that pertains directly or indirectly to the contract or the engagement shall be sent directly to the COTR for review, action and/or distribution, as appropriate. Unless required by existing laws, rules or regulations, no information shall be disseminated outside of the Courts without the Courts’ approval.
- 2.10 Exit Conferences - The Contractor shall schedule an Exit Conference with the COTR before the final report(s) is/are issued in order to obtain the Courts’ view of the Contractor’s findings, final recommendations, and conclusions. An Exit Conference with DC Court officials to present the final report will also be required.
- 2.11 Presentation- The Contractor shall provide a formal presentation of the final Annual Financial Statements Report and the audit report of the Court’s 16 Fiduciary Funds to the Courts Joint Committee and Executive Office. All presentations should be completed in the month of January.

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Contract Line Item No. (CLIN)	Item Description (Base Year)	Total Prices	
0001	<p><b>Task 1:</b> Contractor will conduct a review and analysis of the DC Courts financial internal control procedures as documented by management and perform a materiality assessment.</p>	<p><b>Deliverables:</b> Contractor shall develop and deliver test plans that will test transactions based on materiality and reasonable assurance the financial transactions and statements are accurately stated.</p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
0002	<p><b>Task 2a:</b> Test and evaluate sample based transactions to render an opinion on the Fiscal Year (FY) 2020 Financial Statements that comply GAAP and with OMB Circular A-136 <i>Financial Reporting Requirements</i>, as revised, which will include the following, where applicable: <i>Balance Sheet</i> <i>Statement of Net Cost</i> <i>Statement of Changes in Net Position</i> <i>Statement of Budgetary Resources</i> <i>Related Note Disclosures</i></p> <p><b>Task 2b:</b> Test and evaluate sample based transactions to render an opinion as to whether the DC Court's Crime Victim's Grant Program's Financial Statements for Fiscal Year (FY) 2020 comply with GAAP and other applicable federal accounting standards.</p> <p><b>Task 2c: (applicable to FY 2021 and 2023 only)</b> Obtain, and document an understanding of DC Courts' procedures related to <i>Digital Accountability and Transparency Act of 2014 (DATA Act)</i> Assess and test the completeness, timeliness, and accuracy of FY2021 / FY 2023, second</p>	<p><b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's Report on the Crime Victim's Grant Program internal controls over financial reporting that comply with relevant accounting standards</p> <p>Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's Report on internal controls over</p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
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Contract Line Item No. (CLIN)	Item Description (Base Year)	Total Prices
	quarter financial and award data submitted for publication on USASpending.gov and; DC Courts' implementation and use of the Government-wide financial data standards established by OMB and Treasury.	financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>
0003	<b>Task 3:</b> A Management Representation Letter and other relevant reports, as necessary and appropriate, will be issued in draft form and then sent to the Courts for review and action, as needed. Subsequently, the Contractor will finalize and distribute the document	<b>Deliverables:</b> Issuance of a Management Representation Letter to DC Courts' Chief Financial Officer and Chief Internal Auditor
		Firm Fixed Price On-Site (at the Courts) \$ _____
0004	<b>Task 4:</b> The Contractor shall perform an audit and review of the Courts' new financial accounting computer based system ( <i>Interior Business Center</i> ) being implemented for use in the Fiscal Year beginning October I, 2020, and the <i>SAGE MIP Fund Accounting</i> software, internal controls, as well as all related business processes, for the system	<b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>  Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>
		Firm Fixed Price On-Site (at the Courts) \$ _____
0005	<b>Task 5:</b> The Contractor shall perform an audit and review of the Court's 16 Fiduciary Funds based on applicable: (i) state and federal laws, (ii) AICPA standards and (iii) GAGAS as promulgated by the GAO.	<b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' fiduciary funds.
		Firm Fixed Price On-Site (at the Courts) \$ _____
0006	<b>Task 6:</b> The Contractor shall attend all meetings called by the Courts at the	<b>Deliverables:</b> Entrance Conference -An Entrance Conference will be scheduled with the
		Firm Fixed Price On-Site (at the Courts)



**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
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Contract Line Item No. (CLIN)	Item Description (Base Year)		Total Prices
	<p>date(s), time(s) and place(s) designated by the Courts and provide monthly status reports in order to discuss progress, issues and other relevant information or concerns that the Courts may have.</p>	<p>Contractor and the Courts prior to the start of the fieldwork to discuss the engagement, deliverables, and the Courts' and Contractor's responsibilities.</p> <p>Periodic State Meetings conducted during the engagement</p> <p>Exit Conferences -The Contractor shall schedule an Exit Conference with the Courts before the final report is issued to discuss/obtain the Courts' views on the Contractor's findings, recommendations, and conclusions.</p> <p>Presentation- The Contractor shall develop and provide a formal presentation of the final Annual Financial Statements Report to the Courts Joint Committee and Executive Office.</p>	\$ _____
0007	<p><b>Task 7</b> Additional Services in preparation of the FY 2020 Financial Statements subject to Task Orders (TOs)</p>	<p><b>Deliverables:</b> <b>To be determined, if applicable and necessary during status meetings conducted throughout the engagement.</b></p>	Firm Fixed Price On-Site (at the Courts) \$ _____
<p><b>TOTAL: Ceiling Price for Contract Base Period -- April 1, 2020 through March 31, 2021</b></p>			\$ _____

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
THE DISTRICT OF COLUMBIA COURTS'**

OPTION YEAR ONE (1) CONTRACT PRICE

Contract Line Item No. (CLIN)	Item Description (Option Year One (1))	Total Prices	
0001	<p><b>Task 1:</b> Contractor will conduct a review and analysis of the DC Courts financial internal control procedures as documented by management and perform a materiality assessment.</p>	<p><b>Deliverables:</b> Contractor shall develop and deliver test plans that will test transactions based on materiality and reasonable assurance the financial transactions and statements are accurately stated.</p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
0002	<p><b>Task 2a:</b> Test and evaluate sample based transactions to render an opinion on the Fiscal Year (FY) 2020 Financial Statements that comply GAAP and with OMB Circular A-136 <i>Financial Reporting Requirements</i>, as revised, which will include the following, where applicable: <i>Balance Sheet</i> <i>Statement of Net Cost</i> <i>Statement of Changes in Net Position</i> <i>Statement of Budgetary Resources</i> <i>Related Note Disclosures</i></p> <p><b>Task 2b:</b> Test and evaluate sample based transactions to render an opinion as to whether the DC Court's Crime Victim's Grant Program's Financial Statements for Fiscal Year (FY) 2020 comply with GAAP and other applicable federal accounting standards.</p> <p><b>Task 2c: (applicable to FY 2021 and 2023 only)</b> Obtain, and document an understanding of DC Courts' procedures related to <i>Digital Accountability and Transparency Act of 2014 (DATA Act)</i> Assess and test the completeness,</p>	<p><b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's Report on the Crime Victim's Grant Program internal controls over financial reporting that comply with relevant accounting standards</p> <p>Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
THE DISTRICT OF COLUMBIA COURTS'**

Contract Line Item No. (CLIN)	Item Description (Option Year One (1))		Total Prices
	timeliness, and accuracy of FY2021 / FY 2023, second quarter financial and award data submitted for publication on USASpending.gov and; DC Courts' implementation and use of the Government-wide financial data standards established by OMB and Treasury.	Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>	
0003	<b>Task 3:</b> A Management Representation Letter and other relevant reports, as necessary and appropriate, will be issued in draft form and then sent to the Courts for review and action, as needed. Subsequently, the Contractor will finalize and distribute the document	<b>Deliverables:</b> Issuance of a Management Representation Letter to DC Courts' Chief Financial Officer and Chief Internal Auditor	Firm Fixed Price On-Site (at the Courts) \$ _____
0004	<b>Task 4:</b> The Contractor shall perform an audit and review of the Courts' new financial accounting computer based system ( <i>Interior Business Center</i> ) being implemented for use in the Fiscal Year beginning October I, 2020, and the <i>SAGE MIP Fund Accounting</i> software, internal controls, as well as all related business processes, for the system	<b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>  Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>	Firm Fixed Price On-Site (at the Courts) \$ _____
0005	<b>Task 5:</b> The Contractor shall perform an audit and review of the Court's 16 Fiduciary Funds based on applicable: (i) state and federal laws, (ii) AICPA standards and (iii) GAGAS as promulgated by the GAO.	<b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' fiduciary funds.	Firm Fixed Price On-Site (at the Courts) \$ _____

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
THE DISTRICT OF COLUMBIA COURTS'**

<b>Contract Line Item No. (CLIN)</b>	<b>Item Description (Option Year One (1))</b>		<b>Total Prices</b>
0006	<p><b>Task 6:</b> The Contractor shall attend all meetings called by the Courts at the date(s), time(s) and place(s) designated by the Courts and provide monthly status reports in order to discuss progress, issues and other relevant information or concerns that the Courts may have.</p>	<p><b>Deliverables:</b> Entrance Conference -An Entrance Conference will be scheduled with the Contractor and the Courts prior to the start of the fieldwork to discuss the engagement, deliverables, and the Courts' and Contractor's responsibilities.</p> <p>Periodic State Meetings conducted during the engagement</p> <p>Exit Conferences -The Contractor shall schedule an Exit Conference with the Courts before the final report is issued to discuss/obtain the Courts' views on the Contractor's findings, recommendations, and conclusions.</p> <p>Presentation- The Contractor shall develop and provide a formal presentation of the final Annual Financial Statements Report to the Courts Joint Committee and Executive Office.</p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
0007	<p><b>Task 7</b> Additional Services in preparation of the FY 2021 Financial Statements subject to Task Orders (TOs)</p>	<p><b>Deliverables:</b> <b>To be determined, if applicable and necessary during status meetings conducted throughout the engagement.</b></p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
<p><b>TOTAL Ceiling Price for Contract Option Year One -- April 1, 2021 through March 31, 2022</b></p>			<p>\$ _____</p>

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
THE DISTRICT OF COLUMBIA COURTS'**

OPTION YEAR TWO (2) CONTRACT PRICE

<b>Contract Line Item No. (CLIN)</b>	<b>Item Description (Option Year Two (2))</b>		<b>Total Prices</b>
0001	<p><b>Task 1:</b> Contractor will conduct a review and analysis of the DC Courts financial internal control procedures as documented by management and perform a materiality assessment</p>	<p><b>Deliverables:</b> Contractor shall develop and deliver test plans that will test transactions based on materiality and reasonable assurance the financial transactions and statements are accurately stated.</p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
0002	<p><b>Task 2a:</b> Test and evaluate sample based transactions to render an opinion on the Fiscal Year (FY) 2020 Financial Statements that comply GAAP and with OMB Circular A-136 <i>Financial Reporting Requirements</i>, as revised, which will include the following, where applicable: <i>Balance Sheet</i> <i>Statement of Net Cost</i> <i>Statement of Changes in Net Position</i> <i>Statement of Budgetary Resources</i> <i>Related Note Disclosures</i></p> <p><b>Task 2b:</b> Test and evaluate sample based transactions to render an opinion as to whether the DC Court's Crime Victim's Grant Program's Financial Statements for Fiscal Year (FY) 2020 comply with GAAP and other applicable federal accounting n standards.</p> <p><b>Task 2c: (applicable to FY 2021 and 2023 only)</b> Obtain, and document an understanding of DC Courts' procedures related to <i>Digital Accountability and Transparency Act of 2014 (DATA Act)</i> Assess and test the completeness,</p>	<p><b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's Report on the Crime Victim's Grant Program internal controls over financial reporting that comply with relevant accounting standards</p> <p>Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
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Contract Line Item No. (CLIN)	Item Description (Option Year Two (2))		Total Prices
	timeliness, and accuracy of FY2021 / FY 2023, second quarter financial and award data submitted for publication on USASpending.gov and; DC Courts' implementation and use of the Government-wide financial data standards established by OMB and Treasury.	Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>	
0003	<b>Task 3:</b> A Management Representation Letter and other relevant reports, as necessary and appropriate, will be issued in draft form and then sent to the Courts for review and action, as needed. Subsequently, the Contractor will finalize and distribute the document	<b>Deliverables:</b> Issuance of a Management Representation Letter to DC Courts' Chief Financial Officer and Chief Internal Auditor	Firm Fixed Price On-Site (at the Courts) \$ _____
0004	<b>Task 4:</b> The Contractor shall perform an audit and review of the Courts' new financial accounting computer based system ( <i>Interior Business Center</i> ) being implemented for use in the Fiscal Year beginning October I, 2020, and the <i>SAGE MIP Fund Accounting</i> software, internal controls, as well as all related business processes, for the system	<b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>  Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>	Firm Fixed Price On-Site (at the Courts) \$ _____
0005	<b>Task 5:</b> The Contractor shall perform an audit and review of the Court's 16 Fiduciary Funds based on applicable: (i) state and federal laws, (ii) AICPA standards and (iii) GAGAS as promulgated by the GAO.	<b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' fiduciary funds.	Firm Fixed Price On-Site (at the Courts) \$ _____

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
THE DISTRICT OF COLUMBIA COURTS'**

Contract Line Item No. (CLIN)	Item Description (Option Year Two (2))	Total Prices	
0006	<p><b>Task 6:</b> The Contractor shall attend all meetings called by the Courts at the date(s), time(s) and place(s) designated by the Courts and provide monthly status reports in order to discuss progress, issues and other relevant information or concerns that the Courts may have.</p>	<p><b>Deliverables:</b> Entrance Conference -An Entrance Conference will be scheduled with the Contractor and the Courts prior to the start of the fieldwork to discuss the engagement, deliverables, and the Courts' and Contractor's responsibilities.</p> <p>Periodic State Meetings conducted during the engagement</p> <p>Exit Conferences -The Contractor shall schedule an Exit Conference with the Courts before the final report is issued to discuss/obtain the Courts' views on the Contractor's findings, recommendations, and conclusions.</p> <p>Presentation- The Contractor shall develop and provide a formal presentation of the final Annual Financial Statements Report to the Courts Joint Committee and Executive Office.</p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
0007	<p><b>Task 7</b> Additional Services in preparation of the FY 2022 Financial Statements subject to Task Orders (TOs)</p>	<p><b>Deliverables:</b> <b>To be determined, if applicable and necessary during status meetings conducted throughout the engagement.</b></p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
<p><b>TOTAL Ceiling Price for Option Year Two -- April 1, 2022 through March 31, 2023</b></p>		<p>\$ _____</p>	

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
THE DISTRICT OF COLUMBIA COURTS'**

OPTION YEAR THREE (3) -- CONTRACT PRICE

Contract Line Item No. (CLIN)	Item Description (Option Year Three (3))	Total Prices	
0001	<p><b>Task 1:</b> Contractor will conduct a review and analysis of the DC Courts financial internal control procedures as documented by management and perform a materiality assessment</p>	<p><b>Deliverables:</b> Contractor shall develop and deliver test plans that will test transactions based on materiality and reasonable assurance the financial transactions and statements are accurately stated.</p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
0002	<p><b>Task 2a:</b> Test and evaluate sample based transactions to render an opinion on the Fiscal Year (FY) 2020 Financial Statements that comply GAAP and with OMB Circular A-136 <i>Financial Reporting Requirements</i>, as revised, which will include the following, where applicable: <i>Balance Sheet</i> <i>Statement of Net Cost</i> <i>Statement of Changes in Net Position</i> <i>Statement of Budgetary Resources</i> <i>Related Note Disclosures</i></p> <p><b>Task 2b:</b> Test and evaluate sample based transactions to render an opinion as to whether the DC Court's Crime Victim's Grant Program's Financial Statements for Fiscal Year (FY) 2020 comply with GAAP and other applicable federal accounting standards.</p> <p><b>Task 2c: (applicable to FY 2021 and 2023 only)</b> Obtain, and document an understanding of DC Courts' procedures related to <i>Digital Accountability and Transparency Act of 2014 (DATA Act)</i> Assess and test the completeness,</p>	<p><b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's Report on the Crime Victim's Grant Program internal controls over financial reporting that comply with relevant accounting standards</p> <p>Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>



**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
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Contract Line Item No. (CLIN)	Item Description (Option Year Three (3))	Total Prices
	timeliness, and accuracy of FY2021 / FY 2023, second quarter financial and award data submitted for publication on USASpending.gov and; DC Courts' implementation and use of the Government-wide financial data standards established by OMB and Treasury.	Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>
0003	<b>Task 3:</b> A Management Representation Letter and other relevant reports, as necessary and appropriate, will be issued in draft form and then sent to the Courts for review and action, as needed. Subsequently, the Contractor will finalize and distribute the document	<b>Deliverables:</b> Issuance of a Management Representation Letter to DC Courts' Chief Financial Officer and Chief Internal Auditor
		Firm Fixed Price On-Site (at the Courts) \$ _____
0004	<b>Task 4:</b> The Contractor shall perform an audit and review of the Courts' new financial accounting computer based system ( <i>Interior Business Center</i> ) being implemented for use in the Fiscal Year beginning October I, 2020, and the <i>SAGE MIP Fund Accounting</i> software, internal controls, as well as all related business processes, for the system	<b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>  Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>
		Firm Fixed Price On-Site (at the Courts) \$ _____
0005	<b>Task 5:</b> The Contractor shall perform an audit and review of the Court's 16 Fiduciary Funds based on applicable: (i) state and federal laws, (ii) AICPA standards and (iii) GAGAS as promulgated by the GAO.	<b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' fiduciary funds.
		Firm Fixed Price On-Site (at the Courts) \$ _____

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
THE DISTRICT OF COLUMBIA COURTS'**

Contract Line Item No. (CLIN)	Item Description (Option Year Three (3))		Total Prices
0006	<p><b>Task 6:</b> The Contractor shall attend all meetings called by the Courts at the date(s), time(s) and place(s) designated by the Courts and provide monthly status reports in order to discuss progress, issues and other relevant information or concerns that the Courts may have.</p>	<p><b>Deliverables:</b> Entrance Conference -An Entrance Conference will be scheduled with the Contractor and the Courts prior to the start of the fieldwork to discuss the engagement, deliverables, and the Courts' and Contractor's responsibilities.</p> <p>Periodic State Meetings conducted during the engagement</p> <p>Exit Conferences -The Contractor shall schedule an Exit Conference with the Courts before the final report is issued to discuss/obtain the Courts' views on the Contractor's findings, recommendations, and conclusions.</p> <p>Presentation- The Contractor shall develop and provide a formal presentation of the final Annual Financial Statements Report to the Courts Joint Committee and Executive Office.</p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
0007	<p><b>Task 7</b> Additional Services in preparation of the FY 2023 Financial Statements subject to Task Orders (TOs)</p>	<p><b>Deliverables:</b> <b>To be determined, if applicable and necessary during status meetings conducted throughout the engagement.</b></p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
<p><b>TOTAL Ceiling Price for Option Year 3 -- April 1, 2023 through March 31, 2024</b></p>			<p>\$ _____</p>

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
THE DISTRICT OF COLUMBIA COURTS'**

**OPTION YEAR FOUR (4) CONTRACT PRICE**

<b>Contract Line Item No. (CLIN)</b>	<b>Item Description (Option Year Four (4))</b>	<b>Total Prices</b>
0001	<p><b>Task 1:</b> Contractor will conduct a review and analysis of the DC Courts financial internal control procedures as documented by management and perform a materiality assessment</p>	<p><b>Deliverables:</b> Contractor shall develop and deliver test plans that will test transactions based on materiality and reasonable assurance the financial transactions and statements are accurately stated.</p>
		Firm Fixed Price On-Site (at the Courts) \$ _____
0002	<p><b>Task 2a:</b> Test and evaluate sample based transactions to render an opinion on the Fiscal Year (FY) 2020 Financial Statements that comply GAAP and with OMB Circular A-136 <i>Financial Reporting Requirements</i>, as revised, which will include the following, where applicable: <i>Balance Sheet</i> <i>Statement of Net Cost</i> <i>Statement of Changes in Net Position</i> <i>Statement of Budgetary Resources</i> <i>Related Note Disclosures</i></p> <p><b>Task 2b:</b> Test and evaluate sample based transactions to render an opinion as to whether the DC Court's Crime Victim's Grant Program's Financial Statements for Fiscal Year (FY) 2020 comply with GAAP and other applicable federal accounting n standards.</p> <p><b>Task 2c: (applicable to FY 2021 and 2023 only)</b> Obtain, and document an understanding of DC Courts' procedures related to <i>Digital Accountability and Transparency Act of 2014 (DATA Act)</i> Assess and test the completeness, timeliness, and accuracy of</p>	<p><b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's Report on the Crime Victim's Grant Program internal controls over financial reporting that comply with relevant accounting standards</p> <p>Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i></p> <p>Issuance of Independent Auditor's</p>
		Firm Fixed Price On-Site (at the Courts) \$ _____

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
THE DISTRICT OF COLUMBIA COURTS'**

Contract Line Item No. (CLIN)	Item Description (Option Year Four (4))		Total Prices
	FY2021 / FY 2023, second quarter financial and award data submitted for publication on USASpending.gov and; DC Courts' implementation and use of the Government-wide financial data standards established by OMB and Treasury.	Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>	
0003	<b>Task 3:</b> A Management Representation Letter and other relevant reports, as necessary and appropriate, will be issued in draft form and then sent to the Courts for review and action, as needed. Subsequently, the Contractor will finalize and distribute the document	<b>Deliverables:</b> Issuance of a Management Representation Letter to DC Courts' Chief Financial Officer and Chief Internal Auditor	Firm Fixed Price On-Site (at the Courts) \$ _____
0004	<b>Task 4:</b> The Contractor shall perform an audit and review of the Courts' new financial accounting computer based system ( <i>Interior Business Center</i> ) being implemented for use in the Fiscal Year beginning October I, 2020, and the <i>SAGE MIP Fund Accounting</i> software, internal controls, as well as all related business processes, for the system	<b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>  Issuance of Independent Auditor's Report on internal controls over financial reporting that comply with OMB Bulletin No. 14-02, <i>Audit Requirements for Federal Financial Statements</i>	Firm Fixed Price On-Site (at the Courts) \$ _____
0005	<b>Task 5:</b> The Contractor shall perform an audit and review of the Court's 16 Fiduciary Funds based on applicable: (i) state and federal laws, (ii) AICPA standards and (iii) GAGAS as promulgated by the GAO.	<b>Deliverables:</b> Issuance of Independent Auditor's Report on the DC Courts' fiduciary funds.	Firm Fixed Price On-Site (at the Courts) \$ _____

**REQUEST FOR PROPOSAL FOR A FINANCIAL AUDIT OF  
THE DISTRICT OF COLUMBIA COURTS'**

Contract Line Item No. (CLIN)	Item Description (Option Year Four (4))		Total Prices
0006	<p><b>Task 6:</b> The Contractor shall attend all meetings called by the Courts at the date(s), time(s) and place(s) designated by the Courts and provide monthly status reports in order to discuss progress, issues and other relevant information or concerns that the Courts may have.</p>	<p><b>Deliverables:</b> Entrance Conference -An Entrance Conference will be scheduled with the Contractor and the Courts prior to the start of the fieldwork to discuss the engagement, deliverables, and the Courts' and Contractor's responsibilities.</p> <p>Periodic State Meetings conducted during the engagement</p> <p>Exit Conferences -The Contractor shall schedule an Exit Conference with the Courts before the final report is issued to discuss/obtain the Courts' views on the Contractor's findings, recommendations, and conclusions.</p> <p>Presentation- The Contractor shall develop and provide a formal presentation of the final Annual Financial Statements Report to the Courts Joint Committee and Executive Office.</p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
0007	<p><b>Task 7</b> Additional Services in preparation of the FY 2024 Financial Statements subject to Task Orders (TOs)</p>	<p><b>Deliverables:</b> <b>To be determined, if applicable and necessary during status meetings conducted throughout the engagement.</b></p>	<p>Firm Fixed Price On-Site (at the Courts) \$ _____</p>
<p><b>TOTAL Ceiling Price for Option Year 4 -- April 1, 2024 through March 31, 2025</b></p>			<p>\$ _____</p>

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**3. CONTRACT PERIOD:**

- 3.1 The base term of the contract shall be for one year from the date of award of the Contract. The date of award shall be the date the Contracting Officer signs the contract document.
- 3.2 Option Period:
- (A) The Courts may extend the term of this contract for a period of four (4) additional one (1) year periods or portions thereof.
- (B) Option to Extend the Term of the Contract: The Courts may extend the term of this contract for four (4) additional one (1) year periods by written notice to the Contractor before the expiration of the contract, provided that the Courts shall give the Contractor a preliminary written notice of its intent to extend at least 30 days before the contract expires. The preliminary notice does not commit the Courts to an extension. The Contractor may waive the 30-day preliminary notice requirement by providing a written waiver to the Contracting Officer prior to expiration of the contract.
- (D) If the Courts exercise this option, the extended contract shall be considered to include this option provision. The exercise of any option under this contract is contingent upon the availability of funds for the respective option period. However, the availability of funds does not obligate the Courts to exercise the option year(s).
- (E) The offeror should include in its price proposal, the price for the base year and all option years identified separately. Failure to submit prices for the base year and all option years may cause the Courts to exclude the offer from further consideration. **The offeror's price proposal for each year shall be based on completing the audit within one hundred and twenty (120) days from the date specified in the Audit Engagement Notification.**
- (F) The total duration of this contract including the exercise of any options under this clause shall not exceed five (5) years. **The contract period for each option year shall be for one (1) year. However, the contractor shall begin and complete all work for each option year within one hundred and twenty (120) days from the date specified in the Audit Engagement Notification.**

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**3.3 PERIOD OF PERFORMANCE AND COMMENCEMENT OF WORK:**

The period of performance shall be for one hundred and twenty (120) days from the date cited in the Notice to Commence Work. The Courts and Contractor shall mutually agree upon the work starting date. The Courts shall provide notification to the Contractor of the date for the audit engagement period for the base year and each option year when the contract is extended for that fiscal year.

**4. TYPE OF CONTRACT**

The Courts intend to award a firm-fixed price contract.

**5. SECURITY CLEARANCE AND IDENTIFICATION/BUILDING PASS**

The Contractor shall coordinate with the COTR to assure that any employee requiring access to any Courts facilities has a contractor identification/building pass before the employee enters on duty under this contract. Personnel designated by the COTR or Authorized Representative shall complete appropriate forms specified for security clearance requirements. The Contractor shall see that all passes are returned to the Courts as employees are dismissed, terminated or when the need for the employee to have access to any of the Courts facilities no longer exists.

**6. CONTRACTING OFFICER (CO) AND CONTRACTING OFFICER'S  
TECHNICAL REPRESENTATIVE (COTR)**

**Contracting Officer:** The District of Columbia Superior Court Contracting Officer who has the appropriate contracting authority is the only Courts official authorized to contractually bind the Courts through signing contract documents. All correspondence to the Contracting Officer shall be forwarded to:

Mr. Louis W. Parker, Administrative Officer  
Administrative Services Division  
District of Columbia Courts  
616 'H' Street, N.W., Room 622  
Washington, DC 20001  
Telephone Number: (202) 879-0476  
Facsimile Number: (202) 879-2835

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**6.1 Contracting Officer's Technical Representative (COTR):** The COTR is responsible for general administration of the contract and advising the Contracting Officer as to the Contractor's performance or non-performance of the contract requirements. In addition, the COTR is responsible for the day-to-day monitoring and supervision of the contract. The COTR shall be:

Mr. Darryl J. Lesesne  
Chief Internal Auditor  
500 Indiana Avenue, N.W.  
Washington, DC 20001  
Telephone Number: 202-879-1783

**7. Invoicing and Payment Requirements**

Effective June 8, 2018, all payment request must be submitted electronically through the U.S. Department of the Treasury's Invoice Processing Platform (IPP) System using the "Bill to Agency" of Interior Business Center-FMD. The IPP website address is <https://www.ipp.gov>.

Payment request means any request for contract financing payment or invoice payment by the Contractor. To constitute a proper invoice, at a minimum, the Contractors' electronic invoice shall include the following information:

- Name and address of the Contractor,
- The purchase order number,
- Invoice date,
- Invoice number,
- Name of the Contracting Officer Technical Representative (COTR),
- COTR email address, and
- Description, quality, unit of measure, and extended price of the services or supplies actually rendered.

Once the electronic invoice has been submitted through IPP, no later than 2 business days from the electronic submission, the Contractor must email and/or mail to the COTR a copy of the invoice along with all the required supporting documentation as stated in the contract.

In order to receive payment, the Contractor must use the IPP website to register, access, and use IPP for submitting all invoice requests for payment(s). Contract assistance with enrollment can be obtained by contacting the IPP Production Helpdesk via email at [IPPCustomerSupport@discal.treasury.gov](mailto:IPPCustomerSupport@discal.treasury.gov) or by phone (866) 973-3131.



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**8. QUESTIONS**

Questions concerning this Request for Proposals must be directed in writing to:

Darlene D. Reynolds, CPPB  
Senior Contract Specialist  
Procurement and Contracts Branch  
Administrative Services Division  
District of Columbia Courts  
616 H Street, NW, Suite 612  
Washington, DC 20001  
Telephone Number: (202) 879-2872  
Facsimile Number: (202) 879-2835  
E-mail: [darlene.reynolds@DC.sc.gov](mailto:darlene.reynolds@DC.sc.gov)

**9. EXPLANATION TO PROSPECTIVE BIDDERS**

Any prospective Offeror desiring an explanation or interpretation of this solicitation must request the explanation or interpretation in writing at no later than **Wednesday, February 19, 2020** Requests should be e-mailed to Darlene D. Reynolds, Senior Contract Specialist at [Darlene.Reynolds@dcsc.gov](mailto:Darlene.Reynolds@dcsc.gov).

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**10. PROPOSAL SUBMISSIONS:**

- 10.1** Each firm shall submit technical and price proposals in accordance with the performance of work specified under the Scope of Services section. At a minimum, the Contractor's proposals shall describe how it intends to accomplish the requirements stated in Section 2, Scope of Services and at what price.
- 10.2** Please note: This request is NOT an actual task order. It is a request for proposals from GSA Federal Supply Schedule Contractors.
- 10.3** All firms submitting proposals in reference to this Request shall include a copy of their current GSA Federal Supply Contract(s).
- 10.4** Each firm shall submit **an original and FIVE (5) copies of their technical proposals and FIVE (5) copies of their price proposals under separate cover**. Proposals shall be submitted in a sealed envelope clearly marked in the lower left corner with the following:

**SOLICITATION NUMBER: DCSC-20-FSS-39**

**TITLE: "FINANCIAL AUDITING SERVICES OF THE DISTRICT  
OF COLUMBIA COURTS"**

**CLOSING DATE/TIME: Monday, February 24, 2020, no later than 2:00 p.m. EST**

- 10.5** Offerors submitting their proposals by **hand-delivery/courier services** must hand deliver their proposals to the following address:

District of Columbia Superior Court  
Office of Contracts and Procurement  
Attention: Darlene D. Reynolds, Senior Contract Specialist  
701 7<sup>th</sup> Street, NW, Suite 622  
Washington, DC 20001  
Phone Number: 202-879-2872

- 10.6** Offerors submitting their proposals by **mail** must mail their proposals to the following address:

District of Columbia Superior Court  
Office of Contracts and Procurement  
Attn: Darlene D. Reynolds, Senior Contract Specialist  
616 H Street, NW, Suite 622  
Washington, DC 20001

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**11. TECHNICAL PROPOSAL FORMAT AND CONTENT**

**11.1** Volume I – Technical Proposal shall be comprised of the following Sections:

	<b>Description</b>
A	<b>General Information</b>
B	<b>Work Plan—Technical Approach</b>
C	<b>Qualifications of Engagement Team</b>
D	<b>Supervision over Engagement Team by Firm’s Management</b>
E	<b>Past Performance</b>

**11.2 Section A – General Information**

The Contractor shall provide in Section A of the proposal a brief description of its organization to include:

- (A) Brief description of Company;
- (B) Name, address, telephone number, Tax Identification Number, DUNS Number of the Offeror;
- (C) Whether the Offeror is a corporation, joint venture, partnership (including type of partnership) or individual;
- (D) Confirmation the Offeror is SAM registered.
- (E) Name, address and current phone number of Offeror’s contact person.

**11.3 Section B – Work Plan/Technical Approach**

The offeror’s technical proposal shall, at a minimum:

- (A) Demonstrate the Contractor’s understanding of the requirements;
- (B) Describe the Contractor’s technical and management approach to accomplish the requirements within the required 120 days time frame and previous experience (past performances) in performing similar Federal financial audits;
- (C) Identify the milestones or work breakdown structures;

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- (D) Describe the skill categories of staff to be used (assigned staff should have accounting/auditing degrees; provide resumes of all key personnel);
- (E) Describe which portions of the effort will be subcontracted, if any;
- (F) Describe the number of hours required to accomplish the work effort for each item, milestone, or work breakdown structure separated by supervisory and nonsupervisory hours; and
- (G) Identify deliverables, such as progress reports and draft/final reports.

**11.4 Section C – Qualifications of Engagement Team**

- (A) Resumes of Key Personnel

**11.5 Section D – Supervision over Engagement Team by Firms Management**

- (A) Project Plan
- (B) Resumes of Key Personnel

**11.6 Section E – Past Performance**

Provide three (3) letters of reference for projects equal to or larger in scope than this solicitation size to the Courts to include information about previously performed District or Federal or private entity contracts providing similar and/or like services, inclusive of dates of contract. Each reference shall address:

- (A) Technical Knowledge
- (B) Timely Service/Delivery
- (C) Positive working attitude
- (D) Customer Satisfaction
- (E) Contact Information

\*\* Note: Attachment J.9 may be used; (3) references are still required.

**11.7 Volume II – Price Proposal**

The offeror's price proposal shall include and identify all costs for the base period and all potential option years. At a minimum, your price proposal shall:

- (A) Identify the number of hours, hourly rates, skill categories and extended prices; and
- (B) Identify the total price, including a summary of all items proposed for the base year and four (4) option year renewal periods.

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**12. EVALUATION OF PROPOSALS:**

**12.1** The contract will be awarded to the firm whose offer is most advantageous to the Courts, based upon the evaluation criteria specified below. Thus, while the points in the evaluation criteria indicate their relative importance, the total scores will not necessarily be determinative of award. Rather, the total score will guide the Courts in making an intelligent award decision based upon the evaluation criteria. The Courts reserves the right to reject any or all proposals determined to be untimely, inadequate, or unacceptable or based on previous Contractor performance. The Courts may award a contract upon the basis of initial offers received, without discussions. Therefore, each initial offer should contain the best terms.

**12.2** To be responsive the Offeror must address all the requirements of the solicitation and must include all information specifically required in all sections of the solicitation. The Offeror must state *how* it will meet the requirements; repeating back the words of the RFP or responding with product sales literature is not acceptable.

**12.3 Evaluation and Selection Criteria**

Proposals will be evaluated with points assigned to each section as follows:

	<u>Point Range</u>
<b>12.4 <u>Work Plan</u></b>	
Firm's Approach to Proposed Engagement	0-30
<b>12.5 <u>Engagement Team – Staffing and Supervision</u></b>	
A. Qualifications of Engagement Team	0-30
B. Supervision to be exercised over the engagement team by firm's management	0-15
<b>12.6 <u>Past Performance</u></b>	
Experience with similar types of audits and similar clients	0-25
<b>TOTAL:</b>	<b>100 points</b>

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**13. LIST OF ATTACHMENTS**

The following documents are incorporated and hereby made a part of this solicitation:

- J.1 General Provisions Applicable to DC Courts Contracts
- J.2 Anti-Collusion Statement
- J.3 Ethics in Public Contracting
- J.4 Non-Discrimination
- J.5 Certification of Eligibility
- J.6 Tax Certificate Affidavit
- J.7 Certification Regarding a Drug-Free Workplace
- J.8 District of Columbia Courts Release of Claims
- J.9 Past Performance Evaluation Form