

**DISTRICT OF COLUMBIA COURTS SYSTEM  
OFFICE OF CONTRACTS AND PROCUREMENT**

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

**for**

**FINANCIAL STATEMENTS AUDITING SERVICES**

**SOLICITATION NUMBER: DCSC-26-FSS-46**

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

**DATE ISSUED: Wednesday, March 18, 2026**

**CLOSING DATE & TIME: **Friday**, March 27, 2026, at 2:00 pm, EST**

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## **TASK ORDER REQUEST FOR FINANCIAL STATEMENT 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 2026.

The Courts will conduct this procurement in accordance with Subpart 8.4 of the Federal Acquisition Regulation (FAR) for the purpose of obtaining auditing and attestation services. Anticipated tasks in support of the Courts include:

1. Financial Statement Audit
2. Single Audit
3. Audit of the Crime Victim Compensation Program (CVCP)
4. Fiduciary Accounts Examination
5. Discretionary Audits, Examinations, Evaluations, and Inspections (Optional)

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 Financial Statement Audit**

(A) Title 11-1723 (a)(3) of the District of Columbia 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
  5. Required supplementary stewardship information, as appropriate. Required supplementary information.
  6. 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, require 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:

### 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;<sup>1</sup> 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.

### 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. 24-02, *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) The Courts' financial statements for each FY 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.
- (H) The Court's has a total of 18 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.
- (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.

- (D) The compensation payments issued to crime victims must be in compliance with costs assessed under the Victims of Violent Crime Compensation Act
- (E) 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.

**1.3 Other Background Information:**

(A) The DC Courts financial condition has been subject to a financial audit over the past ten (16) years by an outside independent public accounting firm. Based on those audits the following metrics were noted:

	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>Audit Opinion</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>
<b>Total Assets</b>	<b>\$528.7</b>	<b>\$539.7</b>	<b>\$528.8</b>	<b>\$518.8</b>	<b>\$499.1</b>	<b>\$480.3</b>
<b>Total Net Cost of Operations</b>	<b>\$299.7</b>	<b>\$305.0</b>	<b>\$329.6</b>	<b>\$300.7</b>	<b>\$350.0</b>	<b>\$382.4</b>
<b>Total Budgetary Resources / Outlays</b>	<b>\$386.6</b>	<b>\$392.1</b>	<b>\$406.1</b>	<b>\$422. 2</b>	<b>\$434.7</b>	<b>\$426.3</b>
<b>Total Net Position</b>	<b>\$478.6</b>	<b>\$485.9</b>	<b>\$420.5</b>	<b>\$483.0</b>	<b>\$447.1</b>	<b>\$410.0</b>

(B) The Crime Victims Fund has been audited over the past 15 fiscal years (FY 2004 - FY 2025) by an outside independent firm. Based on those audits the following metrics were noted:

<b>Key CVCP Metrics</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>Audit Opinion</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>	<b>Unqualified</b>
<b>Number of eligible claims satisfied</b>	2,197	1,359	1,503	1,349	1,665	1,281
<b>Total Amount Awarded</b>	\$5,379,973	\$4,593,341	\$5,104,515	\$4,855,468	\$5,901,818	\$4,767,894
<b>Number of Claims pending at fiscal year end</b>	282	310	275	581	367	305
<b>Unobligated balance as of fiscal year end</b>	\$2,416,947	\$2,208,976	\$1,274,580	\$1,086,184	\$2,094,576	\$2,034,794
<b>Unobligated balance due to the DC Government</b>	\$1,208,473	\$1,104,488	\$637,290	\$543,092	\$1,047,288	\$1,017,397

<b>Key CVCP Metrics</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>Administrative Costs</b>	\$109,841	\$76,300	\$52,250	\$133,400	\$156,100	\$97,300
<b>Reserve for Administrative Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0

#### **1.4 Fiduciary Accounts Examination**

Although it receives the vast majority of its funding through federal appropriations, DC Courts also holds eighteen (18) bank accounts to receive non-appropriated funds and if appropriate, to make related payments out of these accounts.

These Fiduciary Funds account for transactions related to assets held by the D.C. Courts in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. The fiduciary funds were established to account for escrow funds deposited with the D.C. Courts pending final settlement by court actions. The fiduciary funds are assets held for the benefit of third parties and cannot be used for activities or obligations of the D.C. Courts.

The fiduciary bank accounts are listed below.

1. Civil Division
2. Criminal Division
3. Family Court
4. Probate Division
5. Pass-through
6. Escrow Disbursement Account
7. Family Court Child Support
8. Witness Fees
9. Crime Victims Checking
10. Court of Appeals
11. Defender Service and Court Reporting
12. Imprest Fund
13. Award Fund
14. Chief Judge Portrait Fund
15. Art Trust
16. Juror Fees
17. Special Operations
18. Gym

## 1.5 Discretionary Audits, Examinations, Evaluations, and Inspections (Optional)

The Offeror shall be prepared to perform additional audits, examinations, evaluations, inspections, or other attest services as requested by the DC Courts. These engagements may address emerging risks, special areas of concern, programmatic or operational issues, or other financial or compliance matters requiring independent assurance. The scope and objectives of such discretionary tasks will be determined by the Courts on an as-needed basis, and may include financial, performance, compliance, forensic, or agreed-upon procedures consistent with applicable audit and attestation standards.

## 2. SCOPE OF SERVICES:

### 2.1 Description of Audit and Attestation Services

The Contractor shall perform the following:

- 2.1.1 **Financial Statement Audit** - An audit of the Courts' financial statements for the period ending September 30, of the Fiscal Year (FY). The audit 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).
- 2.1.2 **Crime Victims Fund Audit** - An audit of the Crime Victims Fund Program 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 Accepted Government Auditing Standards and other appropriate auditing standards, as administered by the DC Courts. The Courts fiscal year begins on October 1 and ends on September 30. At a minimum, the audit shall include a review of:
  - A. The number of claims satisfied in the fiscal year and the respective amounts awarded,
  - B. The number and status of all pending claims,
  - C. 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),
  - D. The number of personnel positions and amount of personnel funding and other administrative costs of the CVCP, and
  - E. The audit will conclude with the issuance of reports (see deliverables section) containing the Contractor's conclusions and recommendations on the aforementioned areas.

2.1.3 **Fiduciary Accounts Examination** - An examination of the Courts' 18 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, 2026. An independent report that details the audit of the 18 individual fiduciary accounts should be provided each year no later than by November 10<sup>th</sup>.

2.1.4 **Single Audit** - The contractor will conduct a Single Audit of the District of Columbia Courts in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. §§ 7501–7507), 2 CFR Part 200, Subpart F (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), and generally accepted government auditing standards (GAGAS) as issued by the U.S. Government Accountability Office. The audit shall include an examination of the DC Courts' financial statements and the schedule of expenditures of federal awards, an assessment of internal control over compliance, and testing of compliance with applicable federal statutes, regulations, and the terms and conditions of federal awards. The contractor will prepare the reports required under Subpart F, ensuring submission to the Federal Audit Clearinghouse and compliance with all reporting deadlines and criteria established by the Office of Management and Budget (OMB).

## 2.2 Responsibilities

Responsibilities of the Courts and Contractor under the Financial Statements preparation engagement for fiscal year 2026 and beyond:

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

2.2.2 **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 with Budget and Finance Division personnel 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 Representative (COTR). During the months of July-October, weekly progress meetings must be held in order to address audit requests 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.

- 2.2.3 **Report (Draft)** -The Contractor shall send copies of the draft Audit/Examination Reports to the COTR, 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 or other audit concerns.
- 2.2.4 **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.
- 2.2.5 **Report (Final)** - The Contractor shall send the final Audit/Examination Reports to the Courts CFO for final review and approval (signature). Upon completion of the audits the Contractor shall provide copies as requested by the CFO, COTR as well as provide a formal presentation of the audit results to the Courts Joint Committee and Executive Office.
- 2.2.6 **Correspondence** -All correspondence that pertains directly or indirectly to the contract engagements 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.
- 2.2.7 **Finding Close-out** -Any findings related to the FY 2026 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 2026 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.
- 2.2.8 **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.

**2.3 Contract and Audit Period**

- 2.3.1 **Contract Period-** The contract base year will commence April 1, 2026, through March 31, 2027. The following table details the period of performance for each contract option year:

Option Year (1)	April 1, 2027, through March 31, 2028
Option Year (2)	April 1, 2028, through March 31, 2029
Option Year (3)	April 1, 2029, through March 31, 2030
Option Year (4)	April 1, 2030, through March 31, 2031

2.3.2 **Audit Period-** The audit performed for the base year shall cover Fiscal Year 2026 (October 1, 2025, through September 30, 2026). The following table details the audit period for each contract option year:

Option Year 1	Fiscal Year 2027 (October 1, 2026-September 30, 2027)
Option Year 2	Fiscal Year 2028 (October 1, 2027-September 30, 2028)
Option Year 3	Fiscal Year 2029 (October 1, 2028-September 30, 2029)
Option Year 4	Fiscal Year 2030 (October 1, 2029-September 30, 2030)

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.

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 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.

**2.12 Contract Tasks**

The tasks and deliverables for each contract year are shown below.

2.12.1 Base Year (FY 2026) Tasks:

CLIN	Item Description (Base Year)		Firm Fixed Price (FFP)
0001	<p><b>Task 1: Financial Statement Audit</b></p> <p>Perform an audit, in accordance with GAGAS and OMB Bulletin 24-02 to render an opinion on the Courts’ FY 2026 financial statements.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor’s Report on the DC Courts’ Financial Statements and Notes that comply with OMB Bulletin No. 24-02, <i>Audit Requirements for Federal Financial Statements</i></li> <li>• Management Letter (if applicable)</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
0002	<p><b>Task 2: Crime Victims Compensation Program Audit</b></p> <p>Test and evaluate sample-based transactions to render an opinion as to whether the CVCP’s <i>Financial Data and Other Information Regarding</i></p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>

CLIN	Item Description (Base Year)		Firm Fixed Price (FFP)
	<p><i>Claims and Personnel</i> for Fiscal Year (FY) 2026 comply with GAAP and other applicable federal accounting standards.</p>	<ul style="list-style-type: none"> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the CVCP's Report on <i>Financial Data and Other Information Regarding Claims and Personnel</i> that complies with GAGAS financial audit standards.</li> </ul>	
0003	<p><b>Task 3: Fiduciary Funds Examination</b> The Contractor shall perform an examination of the Courts' Fiduciary Funds based on applicable: (i) DC Code, (ii) AICPA standards and (iii) GAGAS.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the DC Courts' fiduciary funds.</li> </ul>	<p><b>Firm Fixed Price:</b> \$</p>
0004	<p><b>Task 4: Single Audit</b>  The Contractor shall conduct a Single Audit of the Courts in accordance with 2 CFR 200, Subpart F and AICPA standards.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Single Audit report.</li> <li>• Certification in the Single Audit clearinghouse.</li> </ul>	<p><b>Firm Fixed Price:</b> \$</p>
0005	<p><b>Task 5: Discretionary Audits, Examinations, Evaluations, and Inspections (Optional CLIN)</b>  The contractor shall conduct additional audit and attestation services as requested by the COTR and/or CO.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• To be determined by COTR.</li> </ul>	<p><b>Firm Fixed Price:</b> \$ TBD</p>
<b>TOTAL: Contract Base Period</b>			\$

2.12.2 Option Year 1 (FY 2027) Tasks:

CLIN	Item Description (Base Year)		Firm Fixed Price (FFP)
1001	<p><b>Task 1: Financial Statement Audit</b></p> <p>Perform an audit, in accordance with GAGAS and OMB Bulletin 24-02 to render an opinion on the Courts' FY 2027 financial statements.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 24-02, <i>Audit Requirements for Federal Financial Statements</i></li> <li>• Management Letter (if applicable)</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1002	<p><b>Task 2: Crime Victims Compensation Program Audit</b></p> <p>Test and evaluate sample based transactions to render an opinion as to whether the DC Court's CVCP's <i>Financial Data and Other Information Regarding Claims and Personnel</i> for FY 2027 comply with GAAP and other applicable federal accounting standards.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the CVCP's Report on <i>Financial Data and Other Information Regarding Claims and Personnel</i> that complies with GAGAS financial audit standards.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1003	<p><b>Task 3: Fiduciary Funds Examination</b></p> <p>The Contractor shall perform an examination of the Courts' Fiduciary Funds based on applicable: (i) DC Code, (ii) AICPA standards and (iii) GAGAS.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the DC Courts' fiduciary funds.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1004	<p><b>Task 4: Single Audit</b></p> <p>The Contractor shall conduct a Single Audit of the Courts in accordance with 2 CFR 200, Subpart F and AICPA standards.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>

CLIN	Item Description (Base Year)		Firm Fixed Price (FFP)
		<ul style="list-style-type: none"> <li>• Single Audit report.</li> <li>• Certification in the Single Audit clearinghouse.</li> </ul>	
1005	<p><b>Task 5: Discretionary Audits, Examinations, Evaluations, and Inspections (Optional CLIN)</b></p> <p>The contractor shall conduct additional audit and attestation services as requested by the COTR and/or CO.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• To be determined by COTR.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$ TBD</p>
<b>TOTAL: Option Period 1 Total:</b>			\$

2.12.3 Option Year 2 (FY 2028) Tasks:

CLIN	Item Description (Base Year)		Firm Fixed Price (FFP)
1001	<p><b>Task 1: Financial Statement Audit</b></p> <p>Perform an audit, in accordance with GAGAS and OMB Bulletin 24-02 to render an opinion on the Courts' FY 2028 financial statements.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 24-02, <i>Audit Requirements for Federal Financial Statements</i></li> <li>• Management Letter (if applicable)</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1002	<p><b>Task 2: Crime Victims Compensation Program Audit</b></p> <p>Test and evaluate sample based transactions to render an opinion as to whether the CVCP's <i>Financial Data and Other Information Regarding Claims and Personnel</i> for FY 2028 comply with GAAP and other applicable federal accounting standards.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the CVCP's Report on <i>Financial Data and Other Information Regarding Claims and Personnel</i> that complies with GAGAS financial audit standards.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1003	<p><b>Task 3: Fiduciary Funds Examination</b></p> <p>The Contractor shall perform an examination of the Courts' Fiduciary Funds based on applicable: (i) DC Code, (ii) AICPA standards and (iii) GAGAS.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the DC Courts' fiduciary funds.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1004	<p><b>Task 4: Single Audit</b></p>	<p><b>Deliverables:</b></p>	<p><b>Firm Fixed Price:</b></p>
	<p>The Contractor shall conduct a Single Audit of the Courts in accordance with 2 CFR 200, Subpart F and AICPA standards.</p>	<ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> </ul>	<p>\$</p>

CLIN	Item Description (Base Year)		Firm Fixed Price (FFP)
		<ul style="list-style-type: none"> <li>• Single Audit report.</li> <li>• Certification in the Single Audit clearinghouse.</li> </ul>	
1005	<p><b>Task 5: Discretionary Audits, Examinations, Evaluations, and Inspections (Optional CLIN)</b></p> <p>The contractor shall conduct additional audit and attestation services as requested by the COTR and/or CO.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• To be determined by COTR.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$ TBD</p>
<b>TOTAL: Option Period 2 Total:</b>			\$

2.12.4 Option Year 3 (FY 2029) Tasks:

CLIN	Item Description (Base Year)		Firm Fixed Price (FFP)
1001	<p><b>Task 1: Financial Statement Audit</b></p> <p>Perform an audit, in accordance with GAGAS and OMB Bulletin 24-02 to render an opinion on the Courts' FY 2029 financial statements.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 24-02, <i>Audit Requirements for Federal Financial Statements</i></li> <li>• Management Letter (if applicable)</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1002	<p><b>Task 2: Crime Victims Compensation Program Audit</b></p> <p>Test and evaluate sample based transactions to render an opinion as to whether the CVCP's <i>Financial Data and Other Information Regarding Claims and Personnel</i> for FY 2029 comply with GAAP and other applicable federal accounting standards.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the CVCP's Report on <i>Financial Data and Other Information Regarding Claims and Personnel</i> that complies with GAGAS financial audit standards.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1003	<p><b>Task 3: Fiduciary Funds Examination</b></p> <p>The Contractor shall perform an examination of the Courts' Fiduciary Funds based on applicable: (i) DC Code, (ii) AICPA standards and (iii) GAGAS.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the DC Courts' fiduciary funds.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1004	<p><b>Task 4: Single Audit</b></p> <p>The Contractor shall conduct a Single Audit of the Courts in accordance with 2 CFR 200, Subpart F and AICPA standards.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>

CLIN	Item Description (Base Year)		Firm Fixed Price (FFP)
		<ul style="list-style-type: none"> <li>• Single Audit report.</li> <li>• Certification in the Single Audit clearinghouse.</li> </ul>	
1005	<p><b>Task 5: Discretionary Audits, Examinations, Evaluations, and Inspections (Optional CLIN)</b></p> <p>The contractor shall conduct additional audit and attestation services as requested by the COTR and/or CO.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• To be determined by COTR.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$ TBD</p>
<b>TOTAL: Option Period 3 Total:</b>			\$

2.12.5 Option Year 4 (FY 2030) Tasks:

CLIN	Item Description (Base Year)		Firm Fixed Price (FFP)
1001	<p><b>Task 1: Financial Statement Audit</b></p> <p>Perform an audit, in accordance with GAGAS and OMB Bulletin 24-02 to render an opinion on the Courts' FY 2030 financial statements.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the DC Courts' Financial Statements and Notes that comply with OMB Bulletin No. 24-02, <i>Audit Requirements for Federal Financial Statements</i></li> <li>• Management Letter (if applicable)</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1002	<p><b>Task 2: Crime Victims Compensation Program Audit</b></p> <p>Test and evaluate sample based transactions to render an opinion as to whether the CVCP's <i>Financial Data and Other Information Regarding Claims and Personnel</i> for FY 2030 comply with GAAP and other applicable federal accounting standards.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the CVCP's Report on <i>Financial Data and Other Information Regarding Claims and Personnel</i> that complies with GAGAS financial audit standards.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1003	<p><b>Task 3: Fiduciary Funds Examination</b></p> <p>The Contractor shall perform an examination of the Courts' Fiduciary Funds based on applicable: (i) DC Code, (ii) AICPA standards and (iii) GAGAS.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> <li>• Independent Auditor's Report on the DC Courts' fiduciary funds.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>
1004	<p><b>Task 4: Single Audit</b></p> <p>The Contractor shall conduct a Single Audit of the Courts in accordance with 2 CFR 200, Subpart F and AICPA standards.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• Entrance Conference</li> <li>• Status Meetings and Reports</li> <li>• Notices of Findings and Recommendations (NFRs)</li> <li>• Exit Conference</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$</p>

CLIN	Item Description (Base Year)		Firm Fixed Price (FFP)
		<ul style="list-style-type: none"> <li>• Single Audit report.</li> <li>• Certification in the Single Audit clearinghouse.</li> </ul>	
1005	<p><b>Task 5: Discretionary Audits, Examinations, Evaluations, and Inspections (Optional CLIN)</b></p> <p>The contractor shall conduct additional audit and attestation services as requested by the COTR and/or CO.</p>	<p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>• To be determined by COTR.</li> </ul>	<p><b>Firm Fixed Price:</b></p> <p>\$ TBD</p>
<b>TOTAL: Option Period 4 Total:</b>			\$

**3. CONTRACT PERIOD**

**3.1 Base Term**

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.**

### **3.3 Period of Performance and Commencement of Work**

The period of performance shall be for one year from the award date. 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 Court's facilities no longer exist.

## **6. PERSONNEL**

The Court defines "key personnel" as the individual(s) who will be accountable for overseeing and, as applicable, completing the work that the Federal Government requires under this contract.

Personnel shall have the following minimum qualifications, experience, and certifications, as applicable and stated below:

### **4.1 Key Personnel**

#### 4.1.1 Partner

**Education/Certification:** Bachelor's degree or higher from an accredited college/university in accounting or related field, (i.e., business management, finance, etc.). Must be a Certified Public Accountant in good standing.

**Experience:** Minimum of 15 years of federal, state, and/or local government audit experience including: (A) a minimum of 10 years conducting financial statement audits of federal agencies in accordance with GAGAS, OMB Circular A-136, and OMB Bulletin 24-02 (as amended), (B) a minimum of 5 years of experience conducting audits of state and/or local financial statements, and (C) at least 2 years of experience conducting financial statement audits of a federal, state, or local judicial branch agency.

#### 4.1.2 Audit Manager

**Education/Certification:** Bachelor's degree or higher from an accredited college/university in accounting or related field, (i.e., business management, finance, etc.). Must be a Certified Public Accountant in good standing.

**Experience:** Minimum of 10 years of federal, state, and/or local government audit experience including: (A) a minimum of 5 years of work experience conducting federal financial statement audits in accordance with GAGAS, OMB Circular A-136, and OMB Bulletin 24-02 (as amended), (B) a minimum of 1 year of experience conducting audits of state and/or local financial statements, (C) at least 1 year conducting audits of a federal, state, or local judicial branch agency.

#### 4.1.3 IT Audit Manager

**Education/Certification:** Bachelor's degree or higher from an accredited college/university in accounting, information technology or related field, (i.e., business management, finance, cybersecurity, etc.). Must hold a Certified Information Systems Auditor (CISA) credential or similar.

**Experience:** Minimum of 5 years of federal, state, and/or local government audit experience including a minimum of 3 years of work experience conducting testing in accordance with Federal Information Systems Controls Audit Manual (FISCAM) in support of federal, state, or local financial statement audits.

#### 4.1.4 Audit Senior/Supervisor

**Education/Certification:** Bachelor's degree or higher from an accredited college/university in accounting or related field, (i.e., business management, finance, etc.).

**Experience:** Minimum of 3 years of federal, state, and/or local government audit experience, a minimum of 1 year of work experience conducting federal financial

statement audits in accordance with GAGAS, OMB Circular A-136, and OMB Bulletin 24-02 (as amended).

## 4.2 Non-Key Personnel

### 4.2.1 Staff Auditor

**Education/Certification:** Bachelor's degree or higher from an accredited college/university in accounting or related field, (i.e., business management, finance, etc.).

**Experience:** None.

### 4.2.2 IT Staff Auditor

**Education/Certification:** Bachelor's degree or higher from an accredited college/university in accounting, information technology or related field, (i.e., business management, finance, cybersecurity, etc.).

**Experience:** None.

## 7. PLACE OF PERFORMANCE

All work will be performed either remotely at the Contractor's location or at the following DC Courts offices, as agreed upon with the COTR:

District of Columbia Courts  
510 4<sup>th</sup> St., NW  
Washington, DC 20001

Moultrie Courthouse  
500 Indiana Ave NW,  
Washington, DC 20001

No travel outside of the Washington, DC area is expected. Travel to or within the Washington, DC area will not be reimbursed.

## 8. SECURITY 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 Court's facilities no longer exists.

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

### **9.1 Contracting Officer (CO)**

The District of Columbia Courts 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:

Darlene D. Reynolds, CPPB  
Senior Contract Specialist  
Procurement and Contracts Branch  
Administrative Services Division  
District of Columbia Courts  
510 4<sup>th</sup> St., NW, 3<sup>rd</sup> Floor  
Washington, DC 20001  
*Telephone Number: (202) 879-2872*  
E-mail: [darlene.reynolds@dccsystem.gov](mailto:darlene.reynolds@dccsystem.gov)

### **9.2 Contracting Officer's 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, NW RM 6677  
Washington, DC 20001  
Telephone Number: 202-879-1783

## **10. INVOICING AND PAYMENT REQUIREMENTS**

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 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.

## 11. **INSURANCE**

- A. GENERAL REQUIREMENTS. The Contractor at its sole expense shall procure and maintain, during the entire period of performance under this contract, the types of insurance specified below. The Contractor shall have its insurance broker or insurance company submit a Certificate of Insurance to the Contracting Officer (CO) giving evidence of the required coverage prior to commencing performance under this contract. In no event shall any work be performed until the required Certificates of Insurance signed by an authorized representative of the insurer(s) have been provided to, and accepted by, the CO. All insurance shall be written with financially responsible companies authorized to do business in the District of Columbia or in the jurisdiction where the work is to be performed and have an A.M. Best Company rating of A- / VII or higher. The Contractor shall require all of its subcontractors to carry the same insurance required herein.

All required policies shall contain a waiver of subrogation provision in favor of the Government of the District of Columbia Courts.

The District of Columbia Courts shall be included in all policies required hereunder to be maintained by the Contractor and its subcontractors (except for workers' compensation and professional liability insurance) as an additional insureds for claims against the District of Columbia Courts relating to this contract, with the understanding that any affirmative obligation imposed upon the insured Contractor or its subcontractors (including without limitation the liability to pay premiums) shall be the sole obligation of the Contractor or its subcontractors, and not the additional insured. The additional insured status under the Contractor's and its subcontractors' Commercial General Liability insurance policies shall be affected using the ISO Additional Insured Endorsement form CG 20 10 11 85 (or CG 20 10 07 04 **and** CG 20 37 07 04) or such other endorsement or combination of endorsements providing coverage at least as broad and approved by the CO in writing. All of the Contractor's and its subcontractors'

liability policies (except for workers' compensation and professional liability insurance) shall be endorsed using ISO form CG 20 01 04 13 or its equivalent so as to indicate that such policies provide primary coverage (without any right of contribution by any other insurance, reinsurance or self-insurance, including any deductible or retention, maintained by an Additional Insured) for all claims against the additional insured arising out of the performance of this Statement of Work by the Contractor or its subcontractors, or anyone for whom the Contractor or its subcontractors may be liable. These policies shall include a separation of insureds clause applicable to the additional insured.

If the Contractor and/or its subcontractors maintain broader coverage and/or higher limits than the minimums shown below, the District requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Grantee and subcontractors.

1. Commercial General Liability Insurance ("CGL") - The Contractor shall provide evidence satisfactory to the CO with respect to the services performed that it carries a CGL policy, written on an occurrence (not claims-made) basis, on Insurance Services Office, Inc. ("ISO") form CG 00 01 04 13 (or another occurrence-based form with coverage at least as broad and approved by the CO in writing), covering liability for all ongoing and completed operations of the Contractor, including ongoing and completed operations under all subcontracts, and covering claims for bodily injury, including without limitation sickness, disease or death of any persons, injury to or destruction of property, including loss of use resulting therefrom, personal and advertising injury, and including coverage for liability arising out of an Insured Contract (including the tort liability of another assumed in a contract) and acts of terrorism (whether caused by a foreign or domestic source). Such coverage shall have limits of liability of not less than \$1,000,000 each occurrence, a \$2,000,000 general aggregate (including a per location or per project aggregate limit endorsement, if applicable) limit, a \$1,000,000 personal and advertising injury limit, and a \$2,000,000 products-completed operations aggregate limit.
2. Automobile Liability Insurance - The Contractor shall provide evidence satisfactory to the CO of commercial (business) automobile liability insurance written on ISO form CA 00 01 10 13 (or another form with coverage at least as broad and approved by the CO in writing) including coverage for all owned, hired, borrowed and non-owned vehicles and equipment used by the Contractor, with minimum per accident limits equal to the greater of (i) the limits set forth in the Contractor's commercial automobile liability policy or (ii) \$1,000,000 per occurrence combined single limit for bodily injury and property damage.
3. Workers' Compensation Insurance - The Contractor shall provide evidence satisfactory to the CO of Workers' Compensation insurance in accordance with the statutory mandates of the District of Columbia or the jurisdiction in which the contract is performed.

Employer's Liability Insurance - The Contractor shall provide evidence satisfactory to the CO of employer's liability insurance as follows: \$500,000 per accident for injury; \$500,000 per employee for disease; and \$500,000 for policy disease limit.

All insurance required by this paragraph 3 shall include a waiver of subrogation endorsement for the benefit of Government of the District of Columbia Courts.

4. Cyber Liability Insurance - The Contractor shall provide evidence satisfactory to the Contracting Officer of Cyber Liability Insurance, with limits not less than \$2,000,000 per occurrence or claim, \$2,000,000 aggregate. Coverage shall be sufficiently broad to respond to the duties and obligations as is undertaken by Contractor in this agreement and shall include, but not limited to, claims involving infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, alteration of electronic information, extortion and network security. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties as well as credit monitoring expenses with limits sufficient to respond to these obligations. This insurance requirement will be considered met if the general liability insurance includes an affirmative cyber endorsement for the required amounts and coverages.
5. Professional Liability Insurance (Errors & Omissions) - The Contractor shall provide Professional Liability Insurance (Errors and Omissions) to cover liability resulting from any error or omission in the performance of professional services under this Contract. The policy shall provide limits of \$1,000,000 per claim or per occurrence for each wrongful act and \$2,000,000 annual aggregate. The Contractor warrants that any applicable retroactive date precedes the date the Contractor first performed any professional services for the District of Columbia Courts and that continuous coverage will be maintained or an extended reporting period will be exercised for a period of at least ten years after the completion of the professional services.
6. Sexual/Physical Abuse & Molestation - The Contractor shall provide evidence satisfactory to the Contracting Officer with respect to the services performed that it carries \$1,000,000 per occurrence limits; \$2,000,000 aggregate of affirmative abuse and molestation liability coverage. This insurance requirement will be considered met if the general liability insurance includes an affirmative sexual abuse and molestation endorsement for the required amounts. So called "silent" coverage under a commercial general liability or professional liability policy will not be acceptable.
7. Commercial Umbrella or Excess Liability - The Contractor shall provide evidence satisfactory to the CO of commercial umbrella or excess liability insurance with minimum limits equal to the greater of (i) the limits set forth in the Contractor's umbrella or excess liability policy or (ii) \$10,000,000 per occurrence and \$10,000,000 in the annual aggregate, following the form and in excess of all liability policies. All liability coverages must be scheduled under the umbrella and/or excess policy. The insurance required under this paragraph shall be written in a form that

annually reinstates all required limits. Coverage shall be primary to any insurance, self-insurance or reinsurance maintained by the District of Columbia Courts and the “other insurance” provision must be amended in accordance with this requirement and principles of vertical exhaustion.

**B. PRIMARY AND NONCONTRIBUTORY INSURANCE**

The insurance required herein shall be primary to and will not seek contribution from any other insurance, reinsurance or self-insurance including any deductible or retention, maintained by the District of Columbia Courts.

**C. DURATION.** The Contractor shall carry all required insurance until all contract work is accepted by the District of Columbia Courts, and shall carry listed coverages for ten years for construction projects following final acceptance of the work performed under this contract and two years for non-construction related contracts.

**D. LIABILITY.** These are the required minimum insurance requirements established by the District of Columbia. **HOWEVER, THE REQUIRED MINIMUM INSURANCE REQUIREMENTS PROVIDED ABOVE WILL NOT IN ANY WAY LIMIT THE CONTRACTOR’S LIABILITY UNDER THIS CONTRACT.**

**E. CONTRACTOR’S PROPERTY.** Contractor and subcontractors are solely responsible for any loss or damage to their personal property, including but not limited to tools and equipment, scaffolding and temporary structures, rented machinery, or owned and leased equipment. A waiver of subrogation shall apply in favor of the District of Columbia Courts.

**F. MEASURE OF PAYMENT.** The District of Columbia Courts shall not make any separate measure or payment for the cost of insurance and bonds. The Contractor shall include all of the costs of insurance and bonds in the contract price.

**G. NOTIFICATION.** The Contractor shall ensure that all policies provide that the CO shall be given thirty (30) days prior written notice in the event of coverage and / or limit changes or if the policy is canceled prior to the expiration date shown on the certificate. The Contractor shall provide the CO with ten (10) days prior written notice in the event of non-payment of premium. The Contractor will also provide the CO with an updated Certificate of Insurance should its insurance coverages renew during the contract.

**H. CERTIFICATES OF INSURANCE.** The Contractor shall submit certificates of insurance giving evidence of the required coverage as specified in this section prior to commencing work. Certificates of insurance must reference the corresponding contract number. Evidence of insurance shall be submitted to:

Grace B. Alao  
Senior Contract Specialist  
Administrative Services Division

District of Columbia Courts  
510 4<sup>th</sup> Street, N.W.  
Suite 313  
Washington, DC 20001  
Phone: 202-879-2855  
[grace.alao@dccsystem.gov](mailto:grace.alao@dccsystem.gov)

The Contracting Officer may request and the Contractor shall promptly deliver updated certificates of insurance, endorsements indicating the required coverages, and/or certified copies of the insurance policies. If the insurance initially obtained by the Contractor expires prior to completion of the contract, renewal certificates of insurance and additional insured and other endorsements shall be furnished to the CO prior to the date of expiration of all such initial insurance. For all coverage required to be maintained after completion, an additional certificate of insurance evidencing such coverage shall be submitted to the CO on an annual basis as the coverage is renewed (or replaced).

- I. **DISCLOSURE OF INFORMATION.** The Contractor agrees that the District of Columbia Courts may disclose the name and contact information of its insurers to any third party which presents a claim against the District of Columbia for any damages or claims resulting from or arising out of work performed by the Contractor, its agents, employees, servants or subcontractors in the performance of this contract.
- J. **CARRIER RATINGS.** All Contractor's and its subcontractors' insurance required in connection with this contract shall be written by insurance companies with an A.M. Best Insurance Guide rating of at least A- VII (or the equivalent by any other rating agency) and licensed in the in the District of Columbia.

## **12. INSTRUCTIONS TO VENDORS**

Instructions to Offerors: Addendum to FAR 52.212-1 – Instructions to Offerors – Commercial Products and Commercial Services. (Which is incorporated into this solicitation by reference).

- A. In accordance with FAR 8.405, award will be made by the Contracting Officer to the responsible vendor whose Quotation represents the best overall value to the Court after evaluation in accordance with the RFP. This is being solicited as 100% small business set aside on GSA MAS 541211. Vendors are required to submit both a written Technical Proposal and Price Proposal. Only one award will be made from this RFP. The Court intends to evaluate proposal and award a Task Order without exchanges with vendors. However, the Court reserves the right to conduct exchanges if later determined by the Contracting Officer to be necessary.
- B. The Court anticipates awarding a single Firm Fixed Price GSA task order upon receipt of a proposal from a responsible vendor whose technical and price proposal, in conforming to this RFP, provides a technically acceptable approach at a reasonable price and offers the best value to the Courts.

- C. This procurement is unrestricted under NAICS code 541211 with a size standard of \$26.5 million.
- D. Quotes shall remain valid for 90 days from the closing date specified in the solicitation.
- E. If a vendor is based on a teaming/partnering relationship or a joint venture, the vendor shall provide, with the quote, all required solicitation information for all parties including a copy of the teaming/partnering or joint venture agreement. The agreement shall include information which identifies the responsibilities for each entity under this task order. The agreement shall demonstrate the relationship between firms and identify contractual relationships and authorities to bind each entity of the teaming/partnering or joint venture relationship.
- F. Legal Compliance: The vendor shall comply with all federal, state and local laws, codes and regulations applicable to his performance under this task order and shall be solely responsible for all costs associated with said compliance.

**13. QUESTIONS**

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

Grace B. Alao  
Senior Contract Specialist  
Procurement and Contracts Branch  
Administrative Services Division  
District of Columbia Courts  
510 4<sup>th</sup> Street, NW, Suite 313  
Washington, DC 20001  
Telephone Number: (202) 879-2855  
E-mail: [grace.alao@dccsystem.gov](mailto:grace.alao@dccsystem.gov)

**14. EXPLANATION TO PROSPECTIVE BIDDERS**

Each offeror shall submit technical and price proposals via email in accordance with the performance of work specified under the Scope of Services section. At a minimum, the offeror's proposals shall describe how it intends to accomplish the requirements stated in the Statement of Work and at what price.

Please note: This request is NOT an actual task order. It is a request for proposals from GSA Federal Supply Schedule Contractors.

All firms submitting proposals in reference to this Request shall include a copy of their current GSA Federal Supply Contract(s).

Any prospective Offeror desiring an explanation or interpretation of this solicitation must request the explanation or interpretation in writing at no later than Monday, **March 23, 2026, at 10 AM**

EST. Requests should be e-mailed to Grace B. Alao, Senior Contract Specialist at [grace.alao@dccsystem.gov](mailto:grace.alao@dccsystem.gov)

**15. PROPOSAL SUBMISSIONS:**

- 15.1 Each firm shall submit technical and price proposals via email to [grace.alao@dccsystem.gov](mailto:grace.alao@dccsystem.gov) 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.
- 15.2 **Please note: This request is NOT an actual task order. It is a request for proposals from GSA Federal Supply Schedule Contractors.**
- 15.3 **All firms submitting proposals in reference to this Request shall include a copy of their current GSA Federal Supply Contract(s).**
- 15.4 **Please label proposal as follows:**

**SOLICITATION NUMBER: DCSC-26-FSS-46**

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

**CLOSING DATE/TIME: Friday, March 27, 2026, no later than 2:00 p.m. EST**

## 16, **TECHNICAL PROPOSAL FORMAT AND CONTENT**

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

<b>Section</b>	<b>Description</b>
A	<b>General Information</b>
B	<b>Technical Approach</b>
C	<b>Staffing Plan</b>
D	<b>Past Performance</b>

Each section is described in further detail below.

### 16.2 **Section A – General Information**

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

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

### 16.3 **Section B – Technical & Management Approach**

The offeror’s technical and management approach shall, at a minimum:

- (A) Provide the offeror’s technical approach to conduct the financial statement audit, crime victims’ compensation fund audit, single audit, and bank accounts examination.
- (B) Provide the offeror’s approach for managing the project including quality control and schedule management.
- (C) Describe which portions of the effort will be subcontracted, if any.

### 16.4 **Section C – Staffing Plan**

The offeror’s Staffing Plan should include:

- (A) Resumes of Key Personnel that meet the minimum requirements listed in Section 4.1.

- (B) A description and/or organizational chart demonstrating the audit team structure and supervision including a work breakdown structure for the Base Year (number of hours per labor category for Tasks 1-4).

## 16.5 Section D – Past Performance

The offeror shall identify three (3) of their most relevant contracts and/or subcontracts completed within the past three (3) years. The contracts identified may be either where the offeror performed as a prime contractor or performed under a teaming arrangement as a subcontractor. Relevant contracts/subcontracts should include:

- At least one contract to perform a financial statement audit conducted under federal standards (GAGAS, OMB Bulletin 24-02 as amended, OMB Circular A-136)
- At least one contract to perform a financial statement audit of a judicial branch agency (state, local, and/or federal)
- At least one single audit performed under 2 CFR 200, Subpart F

The offeror shall provide the following information on each of the contracts or subcontracts identified in this section:

- Contract number;
- Description of services provided;
- Name of the entity for whom the services were provided (agency, firm, etc.);
- Point of contact information, to include name, phone number, and email;
- Total dollar value to include all option periods;
- Period of performance; and
- If performed as a subcontractor, percent of work completed as a subcontractor.

## 17. PRICE PROPOSAL FORM AND CONTENT

The offeror's price proposal shall include and identify all costs for the base period and all potential option years for Tasks 1 through 4. At a minimum, the price proposal shall:

- (A) Identify the number of hours, hourly rates, labor 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.

Note: Offerors do **not** need to submit pricing for optional *Task 5: Discretionary Audits, Examinations, Evaluations, and Inspections* in their proposals. Pricing for Task 5 will be agreed upon if/when the CLIN is exercised.

**18. EVALUATION OF PROPOSALS**

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.

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.

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

	<u>Point Range</u>
<b><u>Technical &amp; Management Approach</u></b>	
Firm’s Technical Approach	0-15
Firm’s Management Approach	0-15
<b><u>Staffing Plan</u></b>	
Qualifications of Engagement Team	0-30
Team Structure and Supervision	0-15
<b><u>Past Performance</u></b>	
Experience with similar types of audits and similar clients	0-25
<b>TOTAL:</b>	<b>100 points</b>

**19. 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 Release of Claims

J.8 Past Performance

J.9 Wage Determination

J.10 Certification Regarding a Drug-Free Workplace