

AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT			1. Solicitation Number DCHT-2011-R-0010	Page of Pages 1 3		
2. Amendment/Modification Number A0009	3. Effective Date 5/27/11	4. Requisition/Purchase Request No. Not Applicable		5. Solicitation Caption United Medical Center Independent Review		
6. Issued By: Department of Health Care Finance Office of the Chief Financial Officer - Office of Contracts 899 North Capitol Street, N.E., 6th Floor Washington, D.C. 20002			7. Administered By (If other than line 6) Department of Health Care Finance Office of the Director 899 North Capitol, Street, N.E., 6th Floor Washington, DC 20002			
8. Name and Address of Contractor (No. Street, city, country, state and ZIP Code) Potential Offerors			9A. Amendment of Solicitation No. X DCHT-2011-R-0010	9B. Dated (See Item 11) 4/25/2011		
			10A. Modification of Contract/Order No.			
11. THIS ITEM ONLY APPLIES TO AMENDMENTS OF SOLICITATIONS						
<input checked="" type="checkbox"/> The above numbered solicitation is amended as set forth in Item 14. The hour and date specified for receipt of Offers <input checked="" type="checkbox"/> is extended. <input type="checkbox"/> is not extended. Offers must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or as amended, by one of the following methods: (a) By completing Items 8 and 15, and returning two(2) copies of the amendment: (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or (c) By separate letter or fax which includes a reference to the solicitation and amendment number. FAILURE OF YOUR ACKNOWLEDGEMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED MAY RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by letter or fax, provided each letter or telegram makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified.						
12. Accounting and Appropriation Data (If Required)						
13. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS, IT MODIFIES THE CONTRACT/ORDER NO. AS DESCRIBED IN ITEM 14						
A. This change order is issued pursuant to: (Specify Authority) The changes set forth in Item 14 are made in the contract/order no. in item 10A.						
B. The above numbered contract/order is modified to reflect the administrative changes (such as changes in paying office, appropriation date, etc.) set forth in item 14, pursuant to the authority of 27 DCMR, Chapter 36, Section 3601.2.						
C. This supplemental agreement is entered into pursuant to authority of:						
D. Other (Specify type of modification and authority)						
E. IMPORTANT: Contractor <input type="checkbox"/> is not, <input checked="" type="checkbox"/> is required to sign this document and return <u>1</u> copy to the issuing office.						
14. Description of amendment/modification (Organized by UCF Section headings, including solicitation/contract subject matter where feasible.) Solicitation DCHT-2011-R-0010 is hereby amended as described as described on pages 2 - 3 that follow and Attachment A.						
ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED						
15A. Name and Title of Signer (Type or print)			16A. Name of Contracting Officer James H. Marshall			
15B. Name of Contractor		15C. Date Signed	16B. District of Columbia /s/		16C. Date Signed 5/27/11	
(Signature of person authorized to sign)			(Signature of Contracting Officer)			

Item No.	Solicitation Reference	Amendment	Amended Provision
1	A, page 1, Block 9	<p>Delete: June 2, 2011</p> <p>Insert: June 3, 2011</p>	June 3, 2011
2	C.1.1	<p>Delete: Applicable Documents #3, #4, and #6</p>	Not Applicable
3	C.3.1.1, first paragraph	<p>Delete: In its entirety</p> <p>Insert: C.3.1.1 Independent Review Plan</p> <p>The Contractor shall develop and provide an Independent Review Plan to document the Contractor’s overall approach and strategy to be used to complete the financial statement and performance audit. The Contractor’s Independent Review Plan shall include the Contractor’s procedures to successfully complete the independent review. The Contractor’s Independent Review Plan shall require the approval of the COTR and contain at a minimum at a minimum include the following:</p> <p style="padding-left: 40px;">a. Sufficient detail to demonstrate the Contractor’s understandings</p>	<p>C.3.1.1 Independent Review Plan</p> <p>The Contractor shall develop and provide an Independent Review Plan to document the Contractor’s overall approach and strategy to be used to complete the financial statement and performance audit. The Contractor’s Independent Review Plan shall include the Contractor’s procedures to successfully complete the independent review. The Contractor’s Independent Review Plan shall require the approval of the COTR and contain at a minimum include the following:</p> <p style="padding-left: 40px;">a. Sufficient detail to demonstrate the Contractor’s understandings</p>

		<p>of the UMC and its environment, including its internal controls, to assess the risk of material misstatement of the financial statements whether due to error or fraud;</p> <ul style="list-style-type: none"> b. Identification of and discussion of the rational of the Contractor’s procedures to complete the independent review; c. Independent Review Staffing Plan (C.3.1.1.1); d. Schedule of review activities including the activity and the date of completion (C.3.1.2, C.3.1.3, and C.3.1.4); e. Schedule of weekly conference calls (C.3.1.2.1.1.); f. Schedule for submission of Bi-weekly progress reports (C.3.1.1.2.2); and g. Description of the quality assurance process to be used to ensure the integrity and accuracy of the reports (C.3.4) 	<p>of the UMC and its environment, including its internal controls, to assess the risk of material misstatement of the financial statements whether due to error or fraud;</p> <ul style="list-style-type: none"> b. Identification of and discussion of the rational of the Contractor’s procedures to complete the independent review; c. Independent Review Staffing Plan (C.3.1.1.1); d. Schedule of review activities including the activity and the date of completion (C.3.1.2, C.3.1.3, and C.3.1.4); e. Schedule of weekly conference calls (C.3.1.2.1.1.); f. Schedule for submission of Bi-weekly progress reports (C.3.1.1.2.2); and g. Description of the quality assurance process to be used to ensure the integrity and accuracy of the reports (C.3.4)
4	L.3.1, first sentence	<p>Delete: June 2, 2011</p> <p>Insert: June 3, 2011</p>	Proposals must be submitted no later than 2:00 pm June 3, 2011.

Number	Solicitation Reference	Question	Response
1	General	<p>The RFP uses the terminology of “review”. After considering the definition in C.1.2, it is not clear whether the requested service is an exercise in a professional assessment of certain financial results of the UMC, along with certain policies and procedures of UMC, or a review in accordance with Statements on Standards for Accounting and Review Services (SSARs) issued by the American Institute of Certified Public Accountants (AICPA) whereby we would be required to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements (financial statements being statement of financial position, statement of activities, statement of cash flows and notes to the financial statements)?</p>	<p>Please see Amendment A0009, Items 1 and 2.</p> <p>The solicitation does not require the Contractor to complete a financial audit based upon any standards; however the contractor shall provide a review and assessment of financial statements and other documents as required in order to successfully complete the independent review described in C.3.1.1.</p>
2	General	<p>Similar question as above regarding the use of the term “Attestation Engagement”. In most attestation arrangements, such as agreed upon procedures, there is some criteria by which the procedures performed are based. These criteria could be some type of Federal, State, or local regulations, organizational policies, donor stipulations, etc. Is the desire that an Independent Accountant’s Report be issued whereby the procedures performed would have been completed in accordance with attestation standards established by the AICPA, or would it be a less formal response from the perspective of professional expertise and best practices?</p>	<p>Please see Amendment A0009, Items 1 and 2.</p>