

RFQ 35130  
FISCAL YEAR 2004 AUDIT OF THE DEFENSE CIVILIAN PAY SYSTEM

**Revised Response to Question 31**  
**17 May 2004**

Question 31. By definition, a Type II report is one that carries an auditor's certified opinion. Does DoD require that a CPA firm opine? If so, can the opinion be from a subcontracted CPA firm or does it need to be provided by the Prime?

***Revised Response:** IG DoD as the statutory auditor for the DoD financial statements will opine on the SAS 70 Type II review. The contractor performing the SOW will prepare the SAS 70 Type II report and the IG DoD will sign and issue the report. Because the IG DoD will sign the SAS 70 Type II report a non-CPA firm can perform the work under this SOW.*