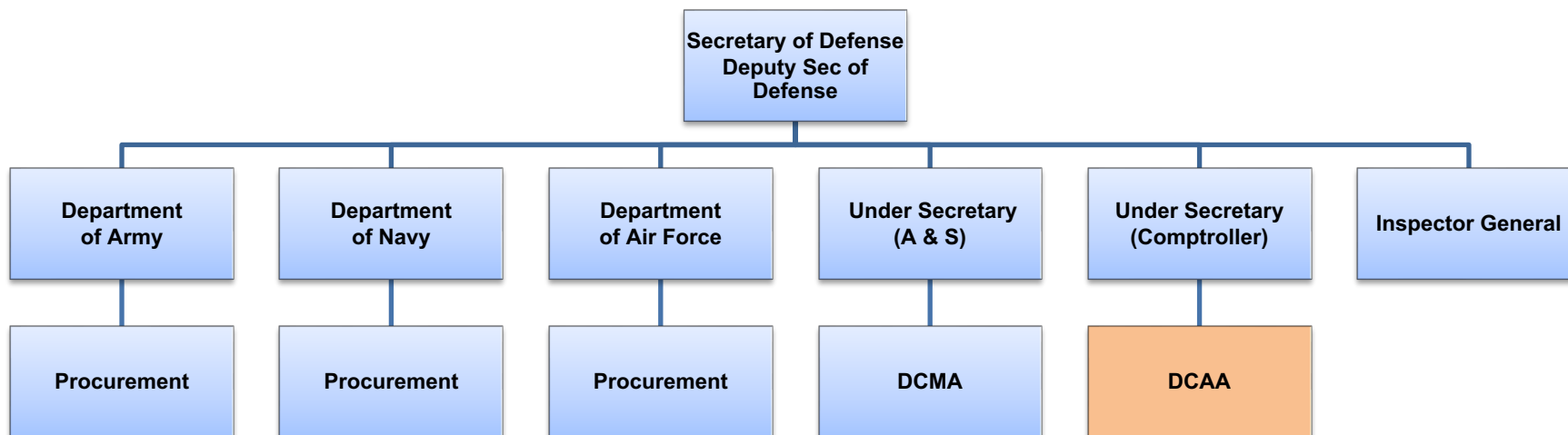




Introduction and DCAA Overview

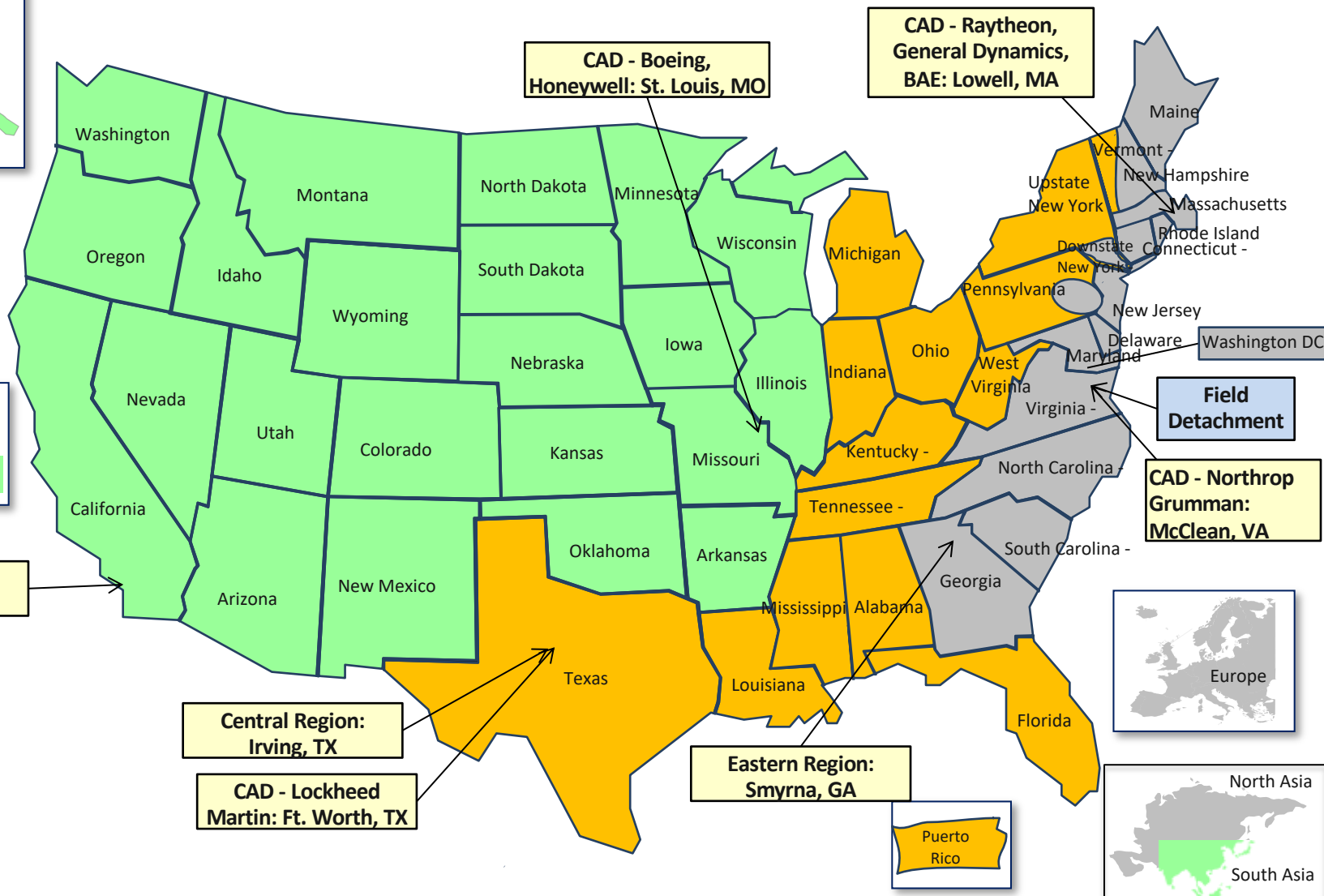
The views expressed in this presentation are DCAA's views and not necessarily the views of other DoD organizations

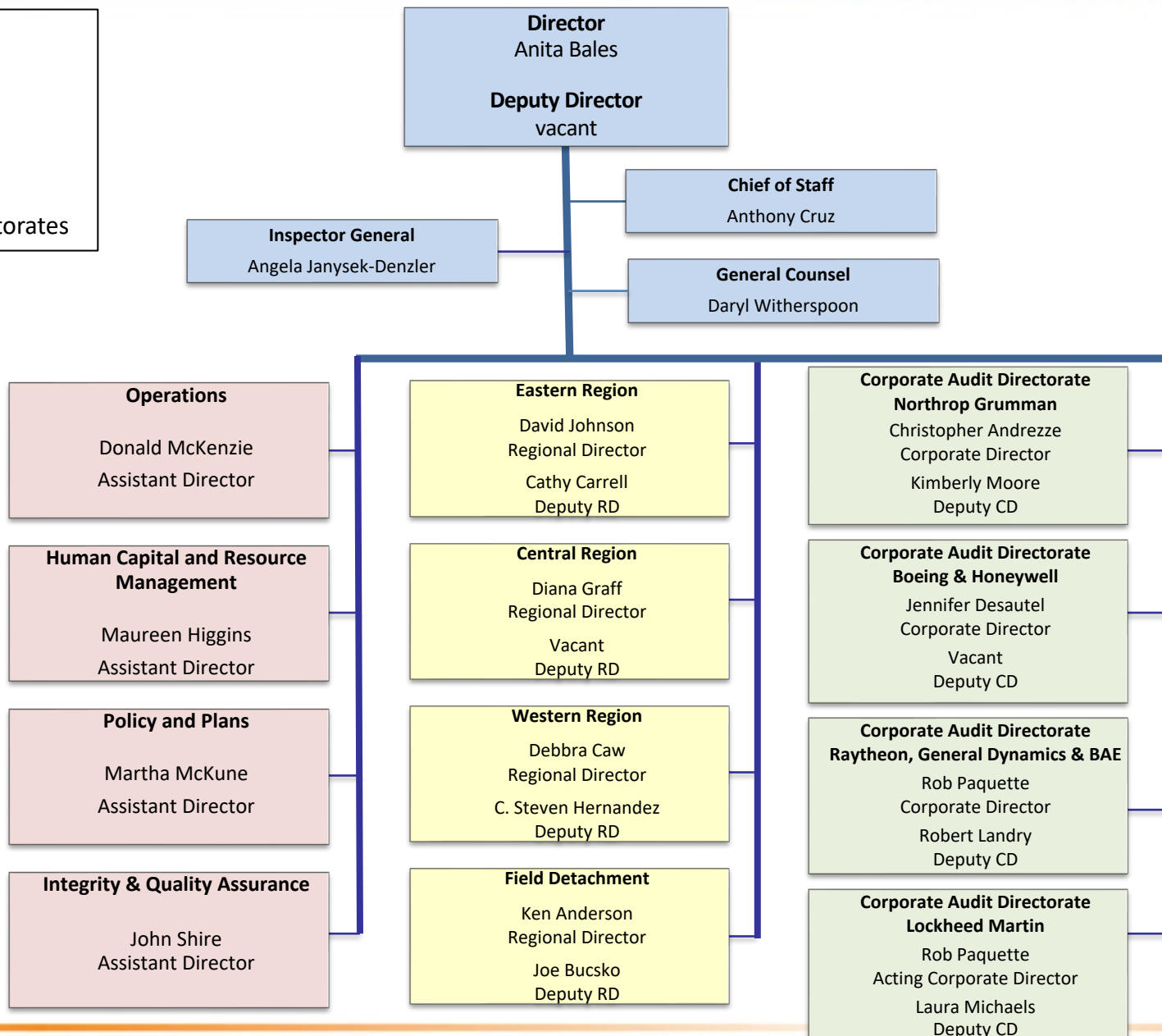
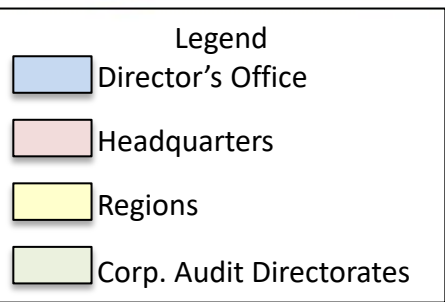
Department of Defense Organization



Our placement under the DoD Comptroller assures our independence from offices that have procurement responsibility within the services.

3 Regions, Field Detachment, 4 Corporate Audit Directorates





Defense Contract Audit Agency

- Approximately 4,600 employees located at over 300 offices throughout the United States and overseas
- Responsibilities and Duties:
 - Perform all needed contract audits for DoD
 - Provide accounting and financial advisory services to DoD (and civilian agencies when requested) acquisition and contract administration components during all contract phases:
 - Preaward
 - Contract execution
 - Settlement (contract closing)

DCAA Services Throughout Phases of an Award

Pre-Award

Accounting System
Proposal Review
- Labor Rates
- Indirect Rates
- Materials
- ODC

Throughout

Annual Incurred Cost Reviews
Real Time Labor and Material
CAS Compliance
Business Systems
Provisional Billing Rates/Vouchers
Progress Payments
Truth in Negotiations
Special Contracting/ Award Officer requests

Completion

Final Voucher
Terminations

Available Presentations

- Accounting System Requirements
- Contract Briefs
- Incurred Cost Submissions
- Monitoring Subcontracts
- Proposal Adequacy
- Provisional Billing Rates
- Public Vouchers
- Real-time Labor Evaluations

DCAA Internet Resources

www.dcaa.mil

- Audit Process Overview – Information for Contractors Manual
- DCAA Preaward Accounting System Checklist
- DoD Contract Proposal Adequacy Checklist
- DoD Forward Pricing Rate Adequacy Checklist
- DCAA Incurred Cost Adequacy Checklist
- Incurred Cost Electronically (ICE) Model
- Links to Acquisition Regulations
- Small Business Seminar Slides

Request An Audit

Audit Process Overview – Information For Contractors

Directory Of Audit Programs

CAM – Contract Audit Manual

Selected Area Of Cost Guidebook: FAR 31.205 Cost Principles

MRDs – Audit Guidance Memos

CAS – Cost Accounting Standards

FAR – Federal Acquisition Regulation

FAR Cost Principles Guide

DFARS – Defense Federal Acquisition Regulation Supplement

GAGAS/Yellow Book – Generally Accepted Government Auditing Standards

FAQs



DCAA assisted the Army and Marine Corps in reducing the unit



ABOUT DCAA ▶

Learn about DCAA's mission, services, and value to the warfighter and taxpayer with the Strategic Plan, Year in Review, and Report to Congress.



GUIDANCE ▶

Access current DCAA, DoD, and federal acquisition regulations and requirements for government contracting and auditing, including CAM, CAS, FAR,



CHECKLISTS & TOOLS ▶

Prepare for a DCAA Preaward Accounting System, Contract Pricing Proposal, Forward Pricing Rate Proposal, and Incurred Cost audits using DCAA

Contract Pricing Proposal Adequacy Checklist

Cost Of Money Rates

EZ-Quant Applications

Forward Pricing Rate Proposal Adequacy Checklist

ICE (Incurred Cost Electronically) Model

Incurred Cost Submission Adequacy Checklist

Preaward Accounting System Adequacy Checklist

Termination Settlement Proposal Checklists



DCAA secured \$8M in future cost savings to transport over 40,000 contractor employees to support operations overseas



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GUIDANCE ▶

Access current DCAA, DoD, and federal acquisition regulations and requirements for government contracting and auditing, including CAM, CAS, FAR, DFARS, GAGAS and other guidance. Find answers to Frequently Asked Question.

[Help for Small Business](#)



CHECKLISTS & TOOLS ▶

Prepare for a DCAA Preaward Accounting System, Contract Pricing Proposal, Forward Pricing Rate Proposal, and Incurred Cost audits using DCAA checklists. Access ICE Model and EZ-Quant applications.

CAREER CENTER - Search for current DCAA openings at www.usajobs.gov

There's no other career in the financial world like a career with DCAA. Before an aircraft carrier puts out to sea for the first time, we've been on board. Before a rifle is put in the hands of a soldier, we've seen it being made. Before any of hundreds of contractors delivers anything to the DoD, we've been involved. We are auditors, but not in the traditional sense. We audit DoD contracts of all sizes – up to billions of dollars – to make sure our military and the taxpayer get what they are paying for. [Read More...](#)



DCAA assisted the Army and Marine Corps in reducing the unit price for nearly 12,000 Humvees



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Help for Small Business



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AUDIT PROCESS OVERVIEW

Useful information to assist contractors understand DCAA audit processes

Information for Contractors

A helpful guide that provides an overview of the types of audits DCAA conducts, links to checklists, and what you can expect in a DCAA audit.

- [Information for Contractors](#)

Help for Small Business Contractors

DCAA Small Business Focal Point (571) 448-2008 [☎](#) or [email](#)

In addition to the [Information for Contractors](#) guide, DCAA offers targeted information to assist with audit issues that relate to small businesses. Access presentations below for help on specific topics important for smaller contractors:

- [Accounting System Requirements](#)
- [Contract Briefs](#)
- [Incurred Cost Submissions](#)
- [Monitoring Subcontracts](#)
- [Proposal Adequacy](#)
- [Provisional Billing Rates](#)
- [Public Vouchers](#)
- [Real-time Labor Evaluations](#)

Contact Information

- DoD Office of Small Business Programs
<https://business.defense.gov/>
- DCAA
dcaa-oal-smallbusinessfocalpoint@dcaa.mil

Questions/Comments

