

## **REQUESTING A DCAA AUDIT**

### **A. THE IMPORTANCE OF ADEQUATE SUBMISSIONS FROM OFFERORS/CONTRACTORS**

Before requesting an audit, offerors/contractors' proposals, claims, or other submissions should be adequately supported. It is in the buying commands best interest to obtain adequate proposals and submissions in order to fully protect the Government's interests, to ensure receipt of timely and effective audit services, and to assist in performing the necessary cost or pricing analysis required to attain a fair and reasonable contract price. It is in the contractor's best interest to provide adequate proposals and submissions in order to obtain timely contract awards, ensure funding is not lost or transferred elsewhere, and to help adhere to applicable regulatory requirements. DCAA auditors are required to obtain adequate proposals/submissions prior to starting an audit. FAR 15.403-4 sets forth those circumstances in which contractors are required to submit certified cost or pricing data. FAR 15.408, Table 15-2 provides instructions for submitting cost/price proposals when cost or pricing data are required. The DCAA Forward Pricing Adequacy Checklist (located at <http://www.dcaa.mil>) is a valuable tool in assessing the adequacy of all types of offeror/contractor submissions.

### **B. PREPARING REQUEST FOR AUDIT**

The request for audit should identify the specific procurement needs and address any special concerns/issues. The request should include the following important information:

#### **Requestor Information**

- Name, title, DoDAAC, address, phone number, and e-mail of requestor (PCO, DACO, ACO, Cost/Price Analyst, etc.) and/or the same information for Government employee designated to discuss the request or receive the final audit report. (Audit requests should be sent by Government employee and audit reports will only be sent to Government employee.) Government designated identifier i.e. RFP/Contract Number
- Requested action (new contract, change order, price revision/redetermination, letter contract, unpriced order, etc.).
- Contract type(s)
- A copy of the contractor's submission (proposal, financial statements, etc) or provide contact information for contractor representative name, title, phone number, email, mailing address; who can deliver a copy of the submission/proposal to DCAA.
- Dollar value of the action.
- Period of Performance.
- Funding Authorization or MIPR Number (Required for Non DoD Agency requests). Total estimated reimbursable hours for Non-DoD Agencies should be obtained from the cognizant DCAA Field Audit Office.
- Specific regulatory criteria that may be applicable to requested audit (i.e. FAR, OMB A-122, A-133, TIA, OTA, etc.).

### **Offeror/Contractor Information**

- Name of Contractor.
- Contractor DUNS Code and CAGE Code.
- Name, title, address, phone number, and e-mail for contractor point of contact for audit.
- Date of submission/proposal.

### **Other Important Information**

- If a technical evaluation will be performed, indicate who will perform and whether it will be provided for DCAA's incorporation into the audit report.
- If needed, request the auditor provide you comments on contractor's systems, financial capability, and other – i.e. accounting system, purchasing system, billing system, CAS and/or FAR noncompliances, etc.
- The prime contract request should identify subcontract audits that have been requested or need to be requested. Indicate whether it should be incorporated by DCAA into the next higher level audit report.
- Request acknowledgement.
- Identify your requested due date. If urgent, call the local FLA to help coordinate with the DCAA-FAO that will perform the audit. When talking to an FAO, talk directly to the Supervisory Auditor.
- If request is for equitable adjustment, claim or termination, include background information on the contract that caused or led up to the submission, a chronology or timeline, and specific areas to be audited and/or concerns.

### **Sending the Request**

E-mail, mail, or fax the request to the cognizant DCAA Field Audit Office with a copy to the cognizant DCAA Supervisory Auditor, if known. (It is important to use the FAO E-mail box just in case the Supervisory Audit is out of the office on leave – this way your assignment can be properly prioritized.)

### **C. IDENTIFYING THE RIGHT DCAA OFFICE**

If your office has an onsite DCAA Financial Liaison Advisor (FLA) the FLA can assist with facilitating and coordinating audits/services with cognizant FAOs. The FLA should also be copied on the request for audit and their involvement identified in the request to the designated FAO.

The DCAA Website (<http://www.dcaa.mil>) includes valuable information regarding DCAA Products and Services and an Audit Office Locator. The Audit Office Locator includes CONUS and OCONUS Field Audit Offices information. This Web site queries the DCAA Cognizant FAO database and allows you to find the FAO(s) assigned to a given CAGE, DUNS or zip code. Along with each cognizant FAO, there will also be displayed the FAO's E-mail address which when selected will automatically generate a pre-addressed e-mail message for requesting DCAA services. It is strongly recommended that you contact the FAO listed to obtain confirmation.