

# Seminars

[Resident courses](#)[Tech Specialist Workshops](#)

DCAA seminars are one and two day instructor-led classes that focus on a single topic. DCAI conducts seminars at various on-site locations throughout the United States. DCAI schedules seminars and sites based on the number and location of registered DCAA personnel. For additional information, consult TRAIN on DCAI's Intranet site.

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## No.S1100, GAGAS/FAR Part 31

**CPE: 15**      Type: Group-Live      Course Level: Basic      Duty Hours: 16

**Objectives Program Content:** You will learn how to ensure compliance with Generally Accepted Government Auditing Standards (GAGAS), and to recognize the allowability, allocability and reasonableness of costs per FAR Part 31. This seminar is designed to provide you with an understanding of the basic regulations and guidance that dictate much of the way we perform audits. Upon completion of this course, you will be able to: (1) Recognize that compliance with Generally Accepted Government Auditing Standards (GAGAS) is an inherent part of a DCAA auditor’s responsibilities; (2) Explain how the Contract Audit Manual (CAM) guidance incorporates GAGAS; (3) Determine if the contractors’ costs are allowable, allocable, and reasonable; (4) Identify requirements for accounting for expressly unallowable costs, the requirements for certifying incurred cost claims, and the application of DFARS and FAR penalty clauses.

**Prerequisite Courses:** None

**Other Prerequisites:** None

**Eligibility:** All Auditors

<b>Hours by Field of Study:</b>	
Accounting and Auditing	15
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



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## No.S1120, Contract Audit Cycle

**CPE: 7**      Type: Group-Live      Course Level: Basic      Duty Hours: 8

**Objectives Program Content:** You will learn the administrative and audit requirements that must be performed throughout a contract's life cycle. Upon completion of this course, you will be able to: (1) Identify the life cycle for various contract types; (2) List the basics of how a contract is awarded; (3) Describe the various contract types; (4) Describe how a contract is billed; (5) List the audit functions that are performed throughout the life of various contract types; (6) Describe how a contract is closed out.

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**Prerequisite Courses:** None

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**Other Prerequisites:** None

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**Eligibility:** All Auditors

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<b>Hours by Field of Study:</b>	
Accounting and Auditing	7
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## No.S1127, Forward Pricing Rates

**CPE: 7**      **Type: Group-Live**      **Course Level: Basic**      **Duty Hours: 8**

**Objectives Program Content:** You will learn to plan, perform and report on audits of forward pricing rates. Upon completion of this course you will be able to: (1) Identify the benefits of FPRAs; (2) Properly plan and perform risk assessment for forward pricing rate audits; (3) Audit indirect pools and bases; (4) Recognize the audit criteria for cost of money submissions; (5) Appropriately report audit results; (6) Identify the objectives of DCAA's Rapid Rates Initiative.

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**Prerequisite Courses:**      **None**

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**Other Prerequisites:**      **None**

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**Eligibility:**      **All Auditors**

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<b>Hours by Field of Study:</b>	
Accounting and Auditing	7
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



## No.S1133, Mandatory Annual Audit Requirements (MAARs)

**CPE: 15**      **Type: Group-Live**      **Course Level: Basic**      **Duty Hours: 16**

**Objectives Program Content:** You will learn the purpose of each MAAR, and the proper audit techniques to perform and successfully complete each MAAR. Upon completion of this course, you will be able to: (1) Classify each MAAR into appropriate groupings;(2) Describe the process for documenting completion of MAARs; (3) Differentiate between MAARs at major and non-major contractors; (4) Determine appropriate MAARs in concurrent and multi-year audits; (5) List the audit steps necessary to satisfy each MAAR.

**Prerequisite Courses:**      **None**

**Other Prerequisites:**      **None**

**Eligibility:**      **All Auditors**

<b>Hours by Field of Study:</b>	
<b>Accounting and Auditing</b>	<b>15</b>
<b>Spec. Knowledge &amp; Applications</b>	<b>0</b>
<b>Management</b>	<b>0</b>
<b>Personal Development</b>	<b>0</b>
<b>Tax</b>	<b>0</b>
<b>Ethics</b>	<b>0</b>
<b>Consulting Services</b>	<b>0</b>



### No.S1502, CAS Cost Impact Proposals

**CPE: 7**      Type: Group-Live      Course Level: Intermediate      Duty Hours: 8

**Objectives Program Content:** You will learn how to evaluate CAS cost impact proposals. This seminar provides an in-depth look at the requirements pertaining to the audit of cost impact proposals. Upon completion of this course, you will be able to: (1) Understand the CAS criteria for accounting changes and cost impact proposals; (2) Recognize a cost accounting practice and what constitutes a change in cost accounting practice; (3) Decide which method of computing a cost impact proposal is appropriate in a given circumstance; (4) Understand the influence various contract types have on the calculation of cost impact proposals; (5) Convince a Contracting Officer of the validity of your calculations of cost impact; (6) Determine possible courses of action to take if a contractor fails to provide required cost impact proposals; (7) Assess the materiality of a contractor’s estimated general dollar magnitude impact.

**Prerequisite Courses:** None

**Other Prerequisites:** None

**Eligibility:** All Auditors

<b>Hours by Field of Study:</b>	
Accounting and Auditing	7
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## No.S2100, Floorchecks

**CPE: 7**                      **Type: Group-Live**                      **Course Level: Basic**                      **Duty Hours: 8**

**Objectives Program Content:**                      You will learn effective and efficient methods of conducting labor floorchecks. This seminar focuses on current guidance pertaining to the accomplishment of labor floorchecks. Upon completion of this course, you will be able to: (1) Understand DCAA's policies and procedures for performing labor floorchecks; (2) Assess labor-related internal controls, including contractor awareness and ethics training programs; (3) Select locations for performing floorchecks; (4) Understand the steps to take if an employee selected for inclusion in a floorcheck is absent; (5) Reconcile floorcheck observations with the accounting distribution of labor charges; (6) Perform the proper analysis to determine if an assist audit should be requested.

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**Prerequisite Courses:**                      None

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**Other Prerequisites:**                      None

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**Eligibility:**                      All Auditors

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<b>Hours by Field of Study:</b>	
Accounting and Auditing	7
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### No.S4100, Statistical Sampling Refresher

**CPE: 15**      Type: Group-Live      Course Level: Intermediate      Duty Hours: 16

**Objectives Program Content:** You will acquire the knowledge and skills necessary to supervise, perform, and/or support statistical sampling in the contract audit environment. This seminar will refresh the knowledge and skills learned in prior statistical sampling courses. It incorporates the Windows-based version of EZ-Quant. Upon completion of this course, you will be able to: (1) Define and explain basic statistical sampling terminology; (2) Evaluate sample results; (3) Differentiate between variable and attribute sampling; (4) Determine when statistical sampling should be used and what method to use; (5) Identify important considerations in sampling plan development; (6) Stratify your sample; (7) Use and understand current EZ-Quant statistical programs; (8) Convert a Microsoft Excel spreadsheet to a format readable by EZ-Quant; (9) Understand and use the Windows-based EZ-Quant program.

**Prerequisite Courses:**      4120 Statistical Sampling

**Other Prerequisites:** None

**Eligibility:**      All Auditors

<b>Hours by Field of Study:</b>	
Accounting and Auditing	15
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



## No.S4101, Regression Analysis Refresher

**CPE: 7**      **Type: Group-Live**      **Course Level: Intermediate**      **Duty Hours: 8**

**Objectives  
Program  
Content:**

You will learn regression analysis techniques and their application to various audit situations. This seminar will refresh the knowledge and skills learned in prior regression analysis courses. It incorporates the Windows-based version of EZ-Quant. Upon completion of this course, you will be able to: (1) Explain the underlying theory and basic concepts of regression analysis; (2) Describe the differences between simple linear regression and multiple linear regression; (3) Apply simple and multiple linear regression analysis techniques to audit situations; (4) Evaluate the results of simple and multiple linear regression applications for acceptability; (5) Identify common and potential problems when applying regression analysis techniques; (6) Use and understand the EZ-Quant regression analysis program; (7) Explain how regression analysis graphs should be incorporated into audit reports.

**Prerequisite  
Courses:**      **4230 Graphic,Computational & Improvement Curve Analysis**

**Other  
Prerequisites:**      **None**

**Eligibility:**      **All Auditors**

<b>Hours by Field of Study:</b>	
Accounting and Auditing	7
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.S4121, Concurrent Auditing Techniques**

**CPE: 7**      Type: Group-Live      Course Level: Intermediate      Duty Hours: **8**

**Objectives Program Content:**      You will learn the steps involved in determining whether concurrent audit techniques are appropriate and how to utilize statistical sampling in your audit of costs. Upon completion of this course, you will be able to: (1) Identify contractor internal control points necessary for concurrent auditing; (2) Assess the adequacy of internal controls necessary for concurrent auditing; (3) Develop a sampling plan in concurrent auditing environment; (4) Determine appropriate sample size by period using EZ-Quant; (5) Evaluate the result of the sample using EZ-Quant.

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**Prerequisite Courses:**      4120 Statistical Sampling

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**Other Prerequisites:**      None

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**Eligibility:**      All Auditors

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<b>Hours by Field of Study:</b>	
Accounting and Auditing	7
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.S5622, Audit & Security of Oracle Client/Server Databases**

**CPE: 15**      **Type: Group-Live**      **Course Level: Advanced**      **Duty Hours: 16**

**Objectives Program Content:**      You will learn to perform Information Technology related audits involving an Oracle database including risks and how these risks affect access and security. The components of an adequate Oracle database security policy along with the terms and concepts you will need to audit and understand an Oracle database are also addressed. Ultimately, you will learn how to assess the risk associated with selected audit areas in order to determine the security of your Oracle environment and database and how to apply various recommended audit approaches.

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**Prerequisite Courses:**      **None**

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**Other Prerequisites:**      **None**

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**Eligibility:**      **All Auditors**

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<b>Hours by Field of Study:</b>	
<b>Accounting and Auditing</b>	<b>15</b>
<b>Spec. Knowledge &amp; Applications</b>	<b>0</b>
<b>Management</b>	<b>0</b>
<b>Personal Development</b>	<b>0</b>
<b>Tax</b>	<b>0</b>
<b>Ethics</b>	<b>0</b>
<b>Consulting Services</b>	<b>0</b>



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## No.S5623, Audit and Security of UNIX Operating Systems

**CPE: 15**      **Type: Group-Live**      **Course Level: Advanced**      **Duty Hours: 16**

**Objectives Program Content:**      You will learn to perform Information Technology related audits involving an UNIX operating system including risks and how these risks affect access and security. The components of an adequate UNIX operating system security policy along with the terms and concepts you will need to audit and understand UNIX are also addressed. Ultimately, you will learn how to assess the risk associated with selected audit areas in order to determine the security of your UNIX environment and how to apply various recommended audit approaches.

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**Prerequisite Courses:**      None

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**Other Prerequisites:**      None

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**Eligibility:**      All Auditors

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<b>Hours by Field of Study:</b>	
Accounting and Auditing	15
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.S5706, COGNOS/Impromptu Reports**

**CPE: 15**

**Type: Group-Live**

**Course Level: Advanced**

**Duty Hours: 16**

**Objectives  
Program  
Content:**

You will learn how to select and generate DMIS reports essential to effectively manage audits. Upon completion of this course, you will be able to: (1) Recognize DMIS reports necessary for managing an audit team; (2) Write queries to generate special reports; (3) Generate standard DMIS reports necessary for supervision of an audit team.

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**Prerequisite  
Courses:**

**None**

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**Other**

**Prerequisites: None**

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**Eligibility:**

**All Auditors**

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<b>Hours by Field of Study:</b>	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	15
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### No.S6000, Conflict Resolution Techniques

**CPE: 7**      **Type: Group-Live**      **Course Level: Basic**      **Duty Hours: 8**

**Objectives Program Content:** You will learn how to deal with conflict in a constructive manner. This seminar was designed to provide you with a better understanding of conflict. Upon completion of this course you will be able to: (1) Be more successful at fact-finding and/or exit conferences (2) Recognize that conflict, when dealt with appropriately, is a positive force (3) Determine your preferred conflict management style (4) Identify the five conflict management styles and the advantages and pitfalls of each (5) Decide which conflict management style is most effective in various situations (6) Practice the effective use of various conflict management styles (7) Identify the preferred conflict management style of people you deal with routinely (8) Improve your relationship with people you deal with routinely.

**Prerequisite Courses:** None

**Other Prerequisites:** None

**Eligibility:** All Auditors

<b>Hours by Field of Study:</b>	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	0
Personal Development	7
Tax	0
Ethics	0
Consulting Services	0



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## No.S6001, Building Trust/Valuing Differences

**CPE: 7**      **Type: Group-Live**      **Course Level: Basic**      **Duty Hours: 8**

**Objectives Program Content:**      You will learn to highlight the positive impact of differences and the value of building trust among team members. Upon completion of this course, you will be able to: (1) Understand and recognize the value of basic human differences; (2) Recognize the synergistic effect possible when people with diverse skills, motivations, and values work together; (3) Utilize a method to assess personal skills, abilities, and motivations; (4) Use five techniques to build trust with others in the workplace; (5) Recognize five “trust traps” to avoid; (6) Create an action plan to strengthen trust with internal partners.

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**Prerequisite Courses:**      None

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**Other Prerequisites:**      None

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**Eligibility:**      All Auditors

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<b>Hours by Field of Study:</b>	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	0
Personal Development	7
Tax	0
Ethics	0
Consulting Services	0



## No.S6100, Writing Techniques

**CPE: 7**      **Type: Group-Live**      **Course Level: Basic**      **Duty Hours: 8**

**Objectives Program Content:** You will learn basic writing techniques needed to enhance written communication skills. Upon completion of this course, you will be able to: (1) Identify and apply fundamental writing techniques; (2) Recognize the characteristics of passive voice; (3) Turn passive voice into active voice; (4) Discover and implement steps to improve your writing skills; (5) Apply DCAA preferred writing techniques to audit reports; (6) Incorporate “tips” to improve the readability of your written communications; (7) Simplify your writing style.

**Prerequisite Courses:** None

**Other Prerequisites:** None

**Eligibility:** All Auditors

<b>Hours by Field of Study:</b>	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	0
Personal Development	7
Tax	0
Ethics	0
Consulting Services	0