



**DEFENSE CONTRACT AUDIT AGENCY**  
**DEPARTMENT OF DEFENSE**  
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IN REPLY REFER TO

PPD 730.5.5.1

October 2, 2008  
08-PPD-031(R)

**MEMORANDUM FOR REGIONAL DIRECTORS, DCAA**  
**DIRECTOR, FIELD DETACHMENT, DCAA**  
**HEADS OF PRINCIPAL STAFF ELEMENTS**

**SUBJECT:** Audit Management Guidance on DCAA Training Related to OMB Circular A-133 Audits

FAOs should ensure that auditors and supervisors performing OMB Circular A-133 compliance audits have the required A-133 training to meet continuing education requirements in accordance with professional standards. Generally Accepted Government Auditing Standards, Section 3.40 requires that staff assigned to perform the audit engagement must collectively possess adequate professional competence for the tasks required. Auditors should maintain their professional competence through continuing professional education.

The audit team (e.g., auditor, technical specialist, supervisor, FAO manager) responsible for performing A-133 audits, must exercise care to ensure that collectively they maintain sufficient professional competence to perform the audits. The extent to which more than one FAO staff auditor or supervisor requires this training depends on such audit factors as the number, significance, complexity, and sensitivity of the A-133 audits performed by that FAO.

DCAA auditors and supervisors can obtain training on OMB Circular A-133 audits from a variety of sources, including workshops and courses sponsored by professional organizations such as the AICPA, state boards and societies of CPAs and commercial organizations. To assist personnel in achieving training objectives, we have attached a listing of suggested training courses related to OMB Circular A-133 and audits of non-profit organizations (see enclosure). Core courses are also identified on the DCAA intranet at [https://dcai.dcaaintra.mil/TS/ts\\_coursesbyarea.htm](https://dcai.dcaaintra.mil/TS/ts_coursesbyarea.htm).

Please direct any questions or concerns you may have regarding this memorandum to Policy and Plans Division, at (703) 767-2270 or e-mail at [DCAA-PPD@dcaa.mil](mailto:DCAA-PPD@dcaa.mil).

/Signed/

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Assistant Director  
Policy and Plans

Enclosure:

Listing of Suggested Training Courses

DISTRIBUTION: C

**Listing of Suggested Training Courses Related to Circular A-133 Audits and Audits  
of Non-Profit Organizations**

<b>Course</b>	<b>Sponsor</b>	<b>Hours</b>
Cost Allocation in Nonprofits: Who Gets It? (730417)	AICPA	12
Auditing Nonprofits: Tips and Traps (731525)	AICPA	14
Accounting and Reporting Practices of Not-for-Profit Organizations (743276)	AICPA	20
Applying A-133 to Nonprofit and Governmental Organizations (730209)	AICPA	20
Nonprofit Auditing and Accounting Update (732094)	AICPA	15
Not-for-Profit Accounting and Reporting: From Start to Finish (732982)	AICPA	12
Solving Complex Single Audit Issues for Government and Nonprofit Organizations (734412)	AICPA	12
Audit of Federal Grants and Cooperative Agreements (2052)	Management Concepts	16
Cost Principles: 2 CFR Part 220 (A-21), 225 (A-87), 230 (A-122), and FAR 32.2 (2080)	Management Concepts	16

Source for AICPA training:

<http://www.cpa2biz.com/>

Source for Management Concepts training (FY 2009 Grants Catalog):

<http://www.managementconcepts.com/grants/grantsmain.asp>

ENCLOSURE