



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

PAS 730.3.B.2.4

July 2, 2009
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**MEMORANDUM FOR REGIONAL DIRECTORS, DCAA
DIRECTOR, FIELD DETACHMENT, DCAA
HEADS OF PRINCIPAL STAFF ELEMENTS, HQ, DCAA**

SUBJECT: Audit Alert on Link to DoDIG Fraud Handbook

As part of the risk assessment for examinations, auditors are required to assess the risk for fraud. This includes reviewing the fraud risk indicators specific to the audit and documenting any risks identified and the auditor's response or actions (e.g., audit procedures) to address the identified risks. One of the principal sources for the applicable fraud risk indicators is the Department of Defense Office of Investigator General's (DoDIG) Handbook on Fraud Indicators for Contract Auditors.

The DoDIG has changed the address to the handbook; therefore, the link to the handbook in our standard audit programs no longer works. We are in the process of correcting the reference in the audit program. In the meantime, the Fraud Handbook can be accessed at <http://www.dodig.mil/PUBS/igdh7600.pdf> by copying and pasting the address directly into Internet Explorer.

Questions regarding this matter may be addressed to Auditing Standards Division, at (703) 767-3274, or by e-mail to DCAA-PAS@dcaa.mil.

/Signed/
Kenneth J. Saccoccia
Assistant Director
Policy and Plans

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