



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

PAS 730.4.A.4

November 6, 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 Sources of Current Guidance

The purpose of this audit alert is to remind auditors that audit guidance in open Memorandums for Regional Director (MRDs) generally supersedes the guidance reflected in the Contract Audit Manual (CAM). Changes in audit policy issued in an MRD are often incorporated in the CAM at a later date. MRDs will remain open until they are incorporated into the CAM. When an auditor starts a new assignment open MRDs must be reviewed for any guidance that may apply to that assignment. Open MRDs can be identified using the link provided on the DCAA Intranet home page for "MRDs, AGMs, & AMGMs" and the date range function.

Auditors are also reminded that the online CAM, available on the DCAA intranet home page, is the most current version of the audit manual and should be used, considering any open MRDs, over other CAM versions to the extent possible. The same online CAM is also available through the DCAA public website (<http://www.dcaa.mil>).

Two other versions of CAM are available for interim use when access to the DCAA intranet or the DCAA public website is not available, such as at contractor sites. However, before acting on guidance obtained from those versions, auditors must review the online CAM and MRDs to ensure that the guidance is the most current.

- The hardcopy CAM is made available to auditors on a semi-annual basis.
- The CAM available through the two icons on your DCAA computer's desktop is a copy of the most recently distributed hardcopy CAM. This version is not updated between semi-annual printings.

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Field audit office personnel should direct questions regarding this memorandum to their regional offices. Regional Offices should direct their questions to Auditing Standards Division, at (703) 767-3274, or e-mail at DCAA-PAS@dcaa.mil.

/s/ David E. Johnson
/for/ Kenneth J. Saccoccia
Assistant Director
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