



**DEFENSE CONTRACT AUDIT AGENCY  
DEPARTMENT OF DEFENSE  
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FORT BELVOIR, VA 22060-6219**

IN REPLY REFER TO

PAS 730.3.B.2.4

January 12, 2010  
10-PAS-001(R)

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

SUBJECT: Audit Guidance on Marking Memorandums "FOR OFFICIAL USE ONLY"

Effective immediately, Memorandums for Record (MFRs) and other memorandums not containing classified information that are prepared as a written record of the results of an engagement (e.g., evaluations of final vouchers) must be marked "FOR OFFICIAL USE ONLY." In addition, any other unclassified memorandums or correspondence containing contractor proprietary data must be marked "FOR OFFICIAL USE ONLY."

DCAA performs some engagements that are closed with a memorandum instead of an audit report. Generally, this memorandum provides the same type of information that an audit report provides. Therefore, it will generally contain contractor proprietary data. To ensure that the information is appropriately protected, all memorandums not containing classified information that are prepared as a written record of the results of an engagement must be marked "FOR OFFICIAL USE ONLY."

CAM 10-202 and 10-203.13 will be updated to reflect this change, and we are currently in the process of updating all memorandum shells to include this language in the footer.

FAO personnel should direct questions to their regional points of contact and regional personnel should direct any questions to Auditing Standards Division, at (703) 767-3274, or by e-mail: [DCAA-PAS@dcaa.mil](mailto:DCAA-PAS@dcaa.mil).

/Signed/  
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Assistant Director  
Policy and Plans

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