



DEFENSE CONTRACT AUDIT AGENCY
DEPARTMENT OF DEFENSE
8725 JOHN J. KINGMAN ROAD, SUITE 2135
FORT BELVOIR, VA 22060-6219

IN REPLY REFER TO

PAS 225.4

October 29, 2010
10-PPS-032(R)

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

SUBJECT: Audit Guidance on New DCAA Report Cover Sheet

Effective November 15, 2010, all audit reports will be issued using a revised report cover sheet that includes the audit report release restrictions (example included as Enclosure). The majority of the reports that DCAA issues will use the report format as shown in the enclosure; however, there are some assignments that require unique restrictions due to the subject matter under audit (e.g., agreed-upon procedures reports). Specific examples of applicable report release restrictions for each five digit activity code assignment are available in the updated audit report shells as published on DCAA's intranet. For in process assignments issued after November 12, 2010, auditors should obtain the appropriate standard audit report shell specific to the type of audit that they are performing.

The DoD Inspector General recommended that DCAA include the restrictions related to the use of our audit report on the audit report cover sheet rather than at the end of the report. They also recommended that the restrictions cite the specific statute and any penalties for unlawful disclosure. Therefore, DCAA has created a revised report cover sheet that includes the modified report release restrictions. Additionally, the prior standard Report Distribution and Restrictions page has been revised to remove the release restrictions.

Auditors are reminded that DCAA audit reports typically contain proprietary data, and should not be released to individuals unless they are government officials that require access in the performance of their official duties. Any Freedom of Information Act (FOIA) requests that DCAA receives will be referred to the cognizant contracting agency for determination as to releasability.

Multiple CAM sections will be updated to reflect this change. FAO personnel should direct questions to their regional points of contact and regional personnel should direct any questions to Policy Publications and Systems Division, at (703)-767-3274, or by e-mail: DCAA-PPS@dcaa.mil.

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

Enclosure:
a/s

DISTRIBUTION: C

Defense Contract Audit Agency



United States
Department of Defense



July 19, 20XX

Independent Audit of High Tech Incorporated's
Firm-Fixed-Price Proposal for Torque Inverters for Orville 1

AUDIT REPORT NO. XXXXX-XXXX-21000XXX

RESTRICTIONS:

1. The contents of this report should not be released or disclosed, other than to those persons whose official duties require access in accordance with DoD 5200.1-R, Information Security, January 1997, Appendix 3, paragraph AP3.2.3. This document may contain information exempt from mandatory disclosure under the Freedom of Information Act. Exemption 4, of the Freedom of Information Act, which addresses proprietary information, may apply.

It is not practical to identify during the conduct of the evaluation those elements of the data which are proprietary. Proprietary determinations should be made in the event of an external request for access. Unauthorized disclosure of proprietary information violates 18 U.S.C. 1905 and, if the information is contractor bid or proposal or source selection information, 41 U.S.C. 423. Any person who unlawfully discloses such information is subject to penalties such as fines, imprisonment, and/or removal from office or employment.

2. Under the provisions of Title 32, Code of Federal Regulations, Part 290.7(b), DCAA will refer any Freedom of Information Act requests for reports received to the cognizant contracting agency for determination as to releasability and a direct response to the requestor.
3. The Defense Contract Audit Agency has no objection to the release of this report, at the discretion of the contracting agency, to authorized representatives of HTI.
4. Do not use the information contained in this report for purposes other than action on the subject of this report without first discussing its applicability with the auditor.

DEFENSE CONTRACT AUDIT AGENCY

PREPARED FOR: Procuring Contracting Officer
ATTN: AIR 2.2.1
Naval Air Systems Command Headquarters
Bldg. 2272
47123 Buse Road
Patuxent, MD 20670-1547

THRU: Administrative Contracting Officer
ATTN: DCMA-GXAF (J. Doe)
Defense Contract Management Agency, Phoenix
Phoenix, AZ 85034-1012

PREPARED BY: DCAA Arizona Branch Office
2741 W Southern Avenue Suite 14
Tempe, AZ 85034-3440
Telephone No. (602) 438-1854
FAX No. (602) 431-9745
E-mail Address dcaa-faoxxxx@dcaa.mil

REFERENCES: PCO: RFP No. N00019-XX-P1-XXXXX
ACO: Case No. XXX-3A(02)-XX
Prime Contract No.: F33600-91-C-0045
Relevant Dates: See Page 17

CONTRACTOR: High Tech, Inc.
29 Scout Drive
Glendale, AZ 85300

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