



DEFENSE CONTRACT AUDIT AGENCY
DEPARTMENT OF DEFENSE
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IN REPLY REFER TO

PPS 710.7

November 20, 2012
12-PPS-031(R)

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

SUBJECT: Audit Alert on Performing Concurrent Reviews

Concurrent assignment reviews are the Agency's preferred review process. The main advantages of concurrent assignment reviews include:

- **Time Savings** – Allowing multiple levels of management to perform their reviews simultaneously, the audit cycle time will be less than the traditional sequential review process.
- **Professional Development** – Typically, auditors have not been involved in the management review process outside of making the changes that resulted from the management reviews. Utilizing a concurrent review allows the auditors to be present to participate in the review process.

Changes made during concurrent reviews need to be documented.

The typical obstacles to the concurrent review process are management availability and logistical issues. To overcome these barriers, we must be creative and flexible. It will not always be possible to get everyone together at the same time; however, this should not automatically rule out a concurrent review. In addition, logistical issues are the other common obstacle. It is not always feasible for everyone in the review process to be in the same location. In these cases, we should consider alternate forms of meetings, such as using MS Communicator, Lync (replacing Live Meeting), or using Meet-Me-Lines.

As a reminder, involvement throughout the course of the audit is critical in ensuring the performance of an efficient and effective audit. This involvement will contribute to a more efficient and timely review process.

FAO personnel should direct questions regarding this memorandum to their regional offices and regional personnel should direct any questions to Policy Publications and Systems Division at (703) 767-3274 or e-mail: DCAA-PPS@dcaa.mil.

/Signed/
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