Defense Contract Audit Agency

Catalog of Courses

FY 2012

(By The Defense Contract Audit Institute)

This catalog has nine sections. The "About DCAI" section provides basic information about the Defense Contract Audit Institute (DCAI). The remaining sections provide listings and descriptions of each DCAA course except the Technical Specialist Workshops. Course descriptions for them will be incorporated upon finalization of the workshop schedule. Non-DCAA courses include a list of recommended non-DCAA training.

About DCAI

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DCAAP 1421.3

About DCAI

The mission of the Defense Contract Audit Institute (DCAI) is to provide the knowledge and skills training necessary for auditors to attain the competency level required to perform the highest quality audits possible for its customers and assist the Agency in meetings its overall strategic plan.

DCAI develops and delivers training for DCAA personnel from its location on the University of Memphis South Campus in Memphis, Tennessee. DCAI currently offers the following types of training:

- CMTL Courses – Computer Managed Training Library (CMTL) include interactive self-study courses and integrated multimedia courseware.
- Resident Courses – Formal instructor-led courses conducted at DCAI.
- Blended Courses -- Training combines methods (self-study, classroom and/or on-line parts) into a single credit event. CPE is only awarded upon completion of all parts.
- Seminars – Formal instructor-led one and two day courses conducted at various DCAA locations.
- Distance Learning – Intranet-based courses, instructor-led interactive.

DCAI is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

DCAI is registered with the National Association of State Boards of Accountancy (NASBA) as a Quality Assurance Service (QAS) sponsor of continuing professional education. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding QAS program sponsors may be submitted to NASB through its website: www.learningmarket.org.

DCAI is accredited by the Commission of the Council on Occupational Education. Students who register for and/or complete training courses at DCAI and have a grievance should discuss the issue with the instructor, Chief of the Training Branch, and Manager, DCAI. Grievances not settled by DCAI should be forwarded to Council on Occupational Education; 7840 Roswell Road, Building 300, Suite 325; Atlanta, GA 30350; 800.917.2081 or fax 770.396.3790. (COE ID# 270400) Website: www.council.org.

About DCAI continued

Sponsored learning activities are measured by program length, with one 50-minute period equal to one CPE credit. One-half CPE credit increments (equal to 25 minutes) are permitted after the first credit has been earned in a given learning activity. Please note that not all state boards have adopted this rule. Some participants may not be able to use one-half credit increments.

DCAI continually updates course material to ensure that content remains current, accurate and complete in regard to DCAA policy, CAM, FAR, DFARS, CAS, GAGAS, and any other changes promulgated by an authoritative body.

Due to these programs being presented free of charge to Agency employees, there will be no refunds issued. Inquiries or complaints involving these DCAI sponsored training programs should be directed to the Manager, DCAI at:

Address: 4075 Park Avenue, Memphis TN 38111
Phone: (901) 325-6100
FAX: (901) 325-6350
E-mail: DCAA-DCAI@dcaa.mil

Note To Users Printing This Catalog:
The catalog is organized by type of training. Within each type, the course descriptions are provided in course number order. (10/27/2011)

Non-DCAA Courses

DCAI coordinates with other government and non-government agencies for training not generally available to the DCAA regions and/or that must be centrally managed. This includes training at government facilities that use "shared facility agreements" such as the Office of Personnel Management.

Most non-DCAA education and training courses for supervisors, managers, and executives are coordinated by DCAI. This includes OPM Management Development Centers, OPM Federal Executive Institute, and the Director's Developmental Program in Management. Training courses offered by the Defense Acquisition University (DAU) are also coordinated by DCAI for registration. Local training courses offered by non-DCAA activities, such as the Graduate School (formerly USDA) and the Government Online Learning Center (GoLearn) are not centrally managed by DCAI. When taking courses not conducted or managed by DCAI, individuals should submit an SF 182, Authorization, Agreement, and Certification of Training, through their normal approving authority.

Following is a partial list of non-DCAA courses previously used by DCAA. This list is not all-inclusive of sponsors or courses. Inclusion in this list does not imply Agency or government endorsement of the course, institution, or company providing training. DCAA employees should consult DCAI's Intranet site or contact DCAI or the training sponsor directly for additional information. The courses are listed in general categories, and are available to any employee requiring the training except as noted.

	Training Sponsor	**Available Courses**
Administrative and General Office Skills	Government Online Learning Center www.GoLearn.gov	• Administrative Assistance Skills • Punctuating with Skill • Writing Effective business Documents • Developing Fundamental Critical Thinking Skills • Basics of Learning GoLearn also has numerous courses in using desktop computers (e.g. Windows, MS Word, MS Excel, etc.)
	The Graduate School graduateschool.edu (Formerly affiliated with USDA)	• Administrative Officers Seminar • Creative Problem Solving • Office Management • Managing Multiple Priorities • Basic Communication Skills • Fundamentals of Writing • Proofreading

Non-DCAA Courses (Continued)

	Training Sponsor	Available Courses
Auditing	The Graduate School graduateschool.edu	Auditing and general government service courses such as: • Auditing Computer Networks • Auditing in a Paperless Environment • Contract and Procurement Fraud • Prevention and Detection of Fraud
	Defense Acquisition University www.dau.mil 888.284.4906	ACQ 101, Fundamentals of Systems Acquisition Management BCF 102, Fundamentals of Earned Value Management
Information Technology	Government Online Learning Center www.GoLearn.gov	GoLearn has an extensive list of IT courses, including the entire SkillSoft IT Library, with courses in networking, security, etc. Many courses for IT certifications are available through GoLearn
	The Graduate School graduateschool.edu	Information Technology Online • Network and Operating Systems • Online Security • Internet Courses
	Computer Technology Industry Associations (CompTIA)* www.comptia.org	A+ Certification Security+ Certification Network+ Certification
	International Information Systems Security Certification Consortium ((ISC)2)* www.isc2.org	Certified Information Systems Security Professional (CISSP) System Security Certified Practitioner (SSCP)
	Information System Audit and Control Association (ISACA)* www.isaca.org	Certified Information Security Manager (CISM) Certified Information Systems Auditor (CISA)
	Security Certified Net* www.securitycertified.net	Security Certified Network Professional (SNCP) Security Certified Network Architect (SCNA)
	SANS Institute* www.sans.org	GIAC Security Essentials Certification (GSEC) GIAC Security Leadership Certification (GSLC) GIAC Security Expert (GSE) GIAC Information Security Fundamentals (GISF)
	* For more information contact Mark Frank at 703.767.1720	

Non-DCAA Courses (Continued)

	Training Sponsor	Available Courses
Executive Education Programs	Defense Senior Leader Development Program	This program is a competitive, limited opportunity program designed to develop senior leaders for DoD. Applications are submitted in the summer for entry to the program early in the following calendar year. The two-year program includes attendance at one of the DoD senior professional military education schools.
	Center for Creative Leadership www.ccl.org/leadership/programs/LAPOverview.aspx	Leadership at the Peak
	OPM Management Development Centers www.leadership.opm.gov 304.870.8008	Executive Development Seminar: Leading Change
	OPM Federal Executive Institute www.leadership.opm.gov 804.980.6200	Executive Communication Skills: Leading the Process of Change Leadership for a Democratic Society (Limited attendance by Agency nomination only)
	Darden School of Business University of Virginia www.darden.virginia.edu	Executive Education Leadership for Extraordinary Performance
	Kellogg School of Management Northwestern University www.kellogg.northwestern.edu/execed	Energizing People for Performance Reinventing Leadership: A Breakthrough Approach
	Brookings Institute http://www.brookings.edu/execed.aspx	Emerging Issues in Public Management Executive Leadership in a Changing Environment Problem Solving and Critical Thinking

Non-DCAA Courses (Continued)

	Training Sponsor	Available Courses
Management Training	OPM Management Development Centers www.leadership.opm.gov 304.870.8008	Seminar for New Managers Management Development Seminar
Other DoD Training	FM myLearn Website FM myLearn	Various courses from other DoD organizations.

CMTL Courses

The Computer Managed Training Library (CMTL) is DCAA's advanced distributed learning system. CMTL courses are technology-based, self-paced learning modules. DCAI distributes CMTL courses via DCAA's intranet. For additional information, consult DCAI's Intranet site or contact DCAI directly.

CMTL Course Index

(Click course to jump to a description)

1113	Orientation to DCAA
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1505	CAS for the New Hire
1570	CAS - Administration and Coverage
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1575	CAS 406 - Cost Accounting Period
1576	CAS 408 and 415
1577	CAS 407 - Standard Costs for Direct Matl. & Labor
1578	CAS 416 - Accounting for Insurance Costs
1579	CAS 411 - Acct. for Acquisition Cost of Material
1580	CASB Disclosure Statements
1581	CAS 412 and 413
1601	FAR 31, Allowable and Unallowable Costs
1602	Allowable Costs with Restrictions (Non-employee)
1603	Allowable Costs with Restrictions (Employee)
1650	Leases
2111	Operations Audit

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CMTL Course Index

(Click course to jump to a description)

2213	Terminations: Criteria, Intro. & Gen. Audit Steps
2214	Terminations: Term. Proposals & Term. Inventory
2215	Terminations: Audit of Terminations Proposals
2311	Defective Pricing
2421	Equitable Adjustments and the Audit Approach
2422	Equitable Adj. Costs and the Eichleay Formula
2430	DCAA Form 1 Preparation and Processing
3121	Earned Value Management System (EVMS)
3140	Contract Closeout Procedures
6111	Effective Grammar and Audit Report Formatting
8445	PWT Basics
8611	EEO for Supervisors
8655	Human Resources for Supervisors
9005	Travel Comp Time
9021	DCAA Privacy Program
9310	Auditor Testimony in BCA Proceedings
INDTRG	(9022) Independence Training

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No. 1113, Orientation to DCAA

CPE: 5 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the first in a series of self-study orientation courses. The other courses in the orientation series are: Course 1114, Orientation to Federal Procurement Regulations; Course 1115, Orientation to Contract Auditing Procedures; and Course 1116, Orientation to DCAA Audits. The orientation series is designed to introduce new auditors to DCAA, government contract auditing, and federal procurement laws and regulations. This course provides an overview of DCAA and DCAA's role in the federal procurement process. Upon completion, the student will be able to: (1) Describe DCAA's purpose, organization, and information resources; (2) Describe and locate topics in DCAA's Contract Audit Manual; (3) Describe DCAA's role in the Federal procurement community.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: New Hires

GAGAS Hours : 5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	5

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No. 1117, Orientation to DCAA Contract Audits

CPE: 4 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content:	**Students should complete this course to partially satisfy the prerequisites for Course 1150, Technical Indoctrination. This course is the second of two self-study orientation courses. These orientation courses are designed to introduce new auditors to DCAA, DCMA Procurement, and basic DCAA auditing concepts. This course provides an overview of DCAA auditing concepts. Upon completion, the student will be able to: (1) Identify common types of audits performed by DCAA; (2) Identify the basic elements of DCAA audit planning; (3) Describe DCAA's audit sampling requirements; (4) Identify DCAA audit reporting requirements.**
Prerequisite Courses:	**1113.00.00 Orientation to DCAA**
Other Prerequisites:	**None**
Eligibility:	**New Hires**

GAGAS Hours : 4 **(Directly related to the 24 hour Government Auditing requirement)**

Field of Study and Subject Matter Area will be determined during course pilot.

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No. 1121, Briefing Contracts

CPE: 3 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: You will learn to apply the basic skills required to brief routine government contracts. During this course, the student will be able to:(1) Identify and interpret the various parts of standard form 26 which is used to award contracts; (2) Understand the timing of contract briefings; (3) Identify and understand the parts of a contract;(4) Be aware of the significance of special provisions included in the contract.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 3 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	3

DCAI
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No. 1122, Accounting System Survey

CPE: 4 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: You will learn to describe the basic skills required to perform an accounting system review. This course consists of a student guide with integrated video clips. The video clips simulate an auditor performing an accounting system review from the initial contact with the contractor through the exit conference. The course also discusses the purpose of the review, highlights key items to review during the audit, and provides guidance on completing the SF 1408, Preaward Survey of Prospective Contractor Accounting System.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 4 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	4

DCAI
Defense Contract Audit Institute

No. 1126, Adequacy of Proposals

CPE: 10 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to determine whether a contractor's proposal is adequate based on the requirements of FAR 15.4. Upon completion of this course, you will be able to: (1) Perform an initial assessment of proposal adequacy prior to beginning audit field work; (2) Determine the adequacy of the contractor's supporting data for individual cost elements based on FAR 15.4 criteria; (3) Describe the contractor's and auditor's responsibilities regarding an adequate proposal; (4) List the steps required when inadequacies are identified; (5) Describe requirements.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 10 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	10

DCAI
Defense Contract Audit Institute

No. 1142, Progress Payments

CPE: 7.5 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: The student will be able to: (1) Disscuss the advantages, risk and sensitivities of contract financing; (2) Identify the types of contract financing; (3) Distinquish between the types of progress payments; (4) Access the Central Contractor Registration (CCR) database; (5) Describe the various functions of the progress payment team; (6) Identify types of risk assessment; (7) Discuss supervision of progress payments; (8) Identify the Risk Assessment - Audit Planning Considerations; (9) Evaluate the propriety of the information in the progress payment request; (10) Prepare an audit report in accordance with the CAM Chapter 10-2 and 10-1200 requirements for progress payment evaluations.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility:

GAGAS Hours : 7.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	7.5

DCAI
Defense Contract Audit Institute

No. 1162, Contractor Financial Condition Risk Assessments

CPE: 4 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: This course is designed to complement the Agency's detailed financial condition risk assessment audit programs (17600) and provide additional knowledge and tools to assist the auditor when performing these assignments.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 4 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	4

DCAI
Defense Contract Audit Institute

No. 1221, Basic Flowcharting

CPE: 4 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: You will learn to define the basic principles of flowcharting techniques as they relate to systems and program flowcharts: (1) Flowchart symbols and techniques; (2) Systems and program flowcharting; (3) The purposes and processes of flowcharting systems; (4) Prepare flowcharts for various contractor systems.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 4 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	4

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Defense Contract Audit Institute

No. 1225, Accounting Information Systems

CPE: 8 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: As modern accounting systems move toward a more integrated, system based concept, risks inherent in this integration must be understood in order to be adequately addressed during the audit. Upon completion of this course, the student will understand the concepts and structure of accounting information systems (AIS) and will be able to identify key areas of audit risk. This is a CMTL based course that covers the following topics: AIS Fundamentals, IS Technologies and Risks, AIS and Contractor's Systems, AIS Functions and an Overview of Relational Databases.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	8

DCAI
Defense Contract Audit Institute

No. 1228, Introduction to Database Query Tools

CPE: 8 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: Contractor's accounting information systems rely upon database technologies to record, store and report contract costs. The ability to retrieve and query contract costs is a basic auditor skill. This course is a self-paced workbook approach to gaining and understanding of relational database theory and learning potential audit applications of MS Access. While learning how to write MS Access queries, the auditor will learn to read and interpret the SQL (Structured Query Language) syntax used to query contractor's databases. Upon completion of this workbook, the auditor will be able to apply practical audit techniques to contractor data by using a standard database query tool. The course includes practice datasets for each lesson. This is a pre-requisite to attending the Data Analysis Tools and Techniques Seminar, Course 5655.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	8

DCAI
Defense Contract Audit Institute

No. 1239, Risk and Materiality Assessment

CPE: 7 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: You will learn to maximize audit coverage by streamlining supervisory guidance, audit programs, and audit choices during the audit and annual planning. Upon completion of this course, you will be able to: (1) Define audit risk and its elements, explain how audit risk can be reduced, and explain why DCAA performs risk assessments; (2) Identify the professional standards that pertain to risk assessments, and how each standard applies to risk assessment; (3) Associate contract type and Government participation to audit risk; (4)Describe Workpaper B and ICAPS and explain the purpose/importance of each; and (5) Describe the symptoms and related cures for reporting on risk.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 7 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	7

DCAI
Defense Contract Audit Institute

No. 1249, Agreed-Upon Procedures

CPE: 1.5 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will be able to determine the appropriate requirements for performing and reporting on Agreed-Upon Procedures (AUP) in compliance with Generally Accepted Government Audit Standards (GAGAS), and Agency policy. At the end of the lesson you will be able to: 1. Demonstrate how to appropriately request Agreed-Upon Procedures. 2. Demonstrate how to convert requested procedures that were vague to GAGAS compliant Agreed-Upon Procedures (AUP). 3. Identify requested Agreed-Upon Procedures that are more appropriately performed as audits or other services, based on discussions with the requestor.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility:

GAGAS Hours : 1.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	1.5

DCAI
Defense Contract Audit Institute

No. 1261, Scanning Guidance

CPE: 2 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: Upon successful completion of this course, the student will be able to: -Identify what constitutes sufficient and appropriate audit evidence. -Identify CAM guidance on evidence documentation. -Identify CAM guidance on scanning. -Identify CAM guidance on controls over scanned documents.

Course 1261 is inactive pending planned revision. Until the course is available, the requirement for completion prior to Technical Indoctrination is waived.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 2 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	2

DCAI
Defense Contract Audit Institute

No. 1265, APPS Performance Support Module

CPE: 3 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: DCAI requires that all new auditors take this course and complete the final exam prior to attending Course 1130, Technical Indoctrination. This course introduces new auditors to the APPS interface and APPS' working paper and reporting processes. The course also reviews significant Microsoft Office tools used in APPS to create, manage, and navigate APPS' electronic working paper packages. At the end of this course, the student will be able to: (1) Describe APPS relationship to DMIS; (2) Identify the purposes of the main APPS functions; (3) Create, navigate, edit, complete, and secure electronic audit packages; (4) Use the Microsoft (MS) Office and DCAA tools essential for efficient APPS utilization; (5) Share files and manage audit effort using the APPS User Interface. The APPS program requires auditor proficiency in DCAA's standard Microsoft Office Word and Excel and Microsoft Windows programs. Chapter 15, Appendix C, of DCAA's Personnel Management Manual lists the basic computer skills required of DCAA auditors. Students not currently proficient in these programs, should contact their supervisor to obtain necessary training in Windows, Word, and/or Excel prior to completing this course.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: New Hires

GAGAS Hours : 3 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	3

DCAI
Defense Contract Audit Institute

No. 1269, Working Paper Documentation

CPE: 4 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: Course 1269, Working Paper Documentation provides an overview of DCAA audit working paper documentation requirements. Upon completion, the student will be able to: (1) Identify the working paper documentation requirements of GAGAS/CAM; (2) Identify the types of working papers, their organization and structure, and the importance of using APPS in completion of those working papers; (3) Identify the required elements in completing Working Paper B-2; (4) Identify Agency requirements and formats for indexing and referencing audit working papers, audit programs, and reports; (5) Identify responsibilities, procedures, and tools for documenting supervisory review throughout the audit process; (6) Identify guidance for treatment of superseded and extraneous working papers that do not support the final report conclusion(s); and (7) Identify documentation and archiving requirements for additional/supplemental audit effort when the report has already been issued.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 4 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	4

DCAI
Defense Contract Audit Institute

No. 1271, Permanent Files

CPE: 4 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: You will learn to identify the basic skills needed in order to create or upgrade permanent files. The course discusses the purpose and uses for the permanent file, methods for working with contractors to access records, the difference between a permanent file and a current file, and the electronic Permanent File (ECPF)System.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 4 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	4

DCAI
Defense Contract Audit Institute

No. 1283, Fraud Awareness

CPE: 8 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: This course is an overview of the auditor's responsibility for the consideration of fraud in DCAA's audits and to heighten auditor awareness of the possibility of fraudulent activities. Upon completion, the student will be able to: (1) Describe fraud, including the fraud triangle and the fraud laws relevant to government contracting; (2) Identify the Yellow Book and related AICPA fraud auditing standards; (3) Describe DCAA's policies and procedures for the consideration of fraud in contract audits. (4) Identify DCAA's procedures for referring reasonable suspicions of fraud ,or other unlawful acts, (suspected irregularities) for investigation.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Accounting-Governmental	8

DCAI
Defense Contract Audit Institute

No. 1326, Internal Control Systems: Writing the Audit Report

CPE: 2 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: This course provides a review and reference to the CAM guidance for writing internal control reports. The auditor will be able to identify the key elements of an effective internal control audit report.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 2 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	2

DCAI
Defense Contract Audit Institute

No. 1350, Penalties

CPE: 0 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content:	**This course provides the auditor with the legal framework used to assess penalties. Upon completion, the student will be able to: (1) Identify the regulations related to penalties; (2) Define expressly unallowable costs; (3) Understand key court and board case interpretations on expressly unallowable costs; (4) Describe the responsibilities of the Contracting Officer and the Auditor in the assessment of such penalties; (5) Understand how to determine the level and amount of penalties to be recommended; (6) Identify how and when penalties can be waived; and (7) Understand how interest is computed on penalties.**
Prerequisite Courses:	**None**
Other Prerequisites:	**None**
Eligibility:	**All auditors**

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field of Study and Subject Matter Area will be determined during course pilot.

DCAI
Defense Contract Audit Institute

No. 1405, Introduction to Forward Pricing Audits

CPE: 0 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: Students should complete this course to partially satisfy the prerequisites for Course 1231, Intermediate Contract Auditing. This course gives an introduction to Forward Pricing Audits performed by DCAA. Upon completion, the student will be able to: (1) Identify the DFARS threshold requirements for obtaining field pricing support; (2) Describe DCAA's process for acknowledging requests for forward pricing audit services; (3) Describe cost or pricing data; (4) Identify factors that may influence the scope of audit of price proposals; (5) Identify common contractor forward pricing estimating techniques; (6) Describe a properly prepared bill of material; (7) Describe audit procedures to evaluate proposed indirect cost rates; and (8) Describe the types of DCAA forward pricing audit services.

Prerequisite Courses: 1150 Technical Indoctrination

Other Prerequisites: None

Eligibility: New Hires

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field of Study and Subject Matter Area will be determined during course pilot.

DCAI
Defense Contract Audit Institute

No. 1440, GAGAS

CPE: 11 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: The student will learn to identify and apply the requirements of Generally Accepted Government Auditing Standards (GAGAS). This course provides information necessary to perform an audit in accordance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 11 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	11

DCAI
Defense Contract Audit Institute

No. 1505, CAS for the New Hire

CPE: 0 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content:	**Students should complete this course to partially satisfy the prerequisites for Course 1231, Intermediate Contract Auditing. This course gives an introduction to Cost Accounting Standards (CAS). Upon completion, the student will be able to: (1) Define Cost Accounting Standards; (2) Understand the history of the Cost Accounting Standards Board (CASB) and CAS; (3) Identify where CASB rules and CAS can be located; (4) Identify the structure of a Cost Accounting Standard; (5) Discuss the relationship between CAS, GAAP and FAR Part 31.2; (6) Understand basic information regarding the applicability of CAS, full and modified coverage, disclosure statements, and contractor compliance; and (7) Identify the basic requirements of CAS 401 and 402.**
Prerequisite Courses:	**1150 Technical Indoctrination**
Other Prerequisites:	**None**
Eligibility:	**New Hires**

GAGAS Hours : 0 **(Directly related to the 24 hour Government Auditing requirement)**

Field of Study and Subject Matter Area will be determined during course pilot.

DCAI
Defense Contract Audit Institute

No. 1570, CAS - Administration and Coverage

CPE: 7 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to recognize the provisions for administration of CAS and the general requirements for CAS coverage. CAS administration topics include: Basic CAS definitions; comparisons of CAS with FAR and GAAP; format of the standards; and contractor's responsibilities under Public Law 91-379. CAS coverage topics include: primary CAS exemption criteria; dollar thresholds for full and modified coverage; and effective and applicable dates.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 7 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	7

DCAI
Defense Contract Audit Institute

No. 1571, CAS 401, 402, and 405

CPE: 5.5 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to identify the fundamental requirements of (1) CAS 401 - Consistency in Estimating, Accumulating, and Reporting Costs; (2) CAS 402 - Consistency in Allocating Costs Incurred for the Same Purpose; (3) CAS 405 - Accounting for Unallowable Costs. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 5.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	5.5

DCAI
Defense Contract Audit Institute

No. 1572, CAS 403, 410, 418 and 420

CPE: 12 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to identify the fundamental requirements of: (1) CAS 403 - Allocation of Home Office Expenses to Segments; (2) CAS 410 - Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives; (3) CAS 418 - Allocation of Direct and Indirect Costs; and (4) CAS 420 - Accounting for Independent Research and Development and Bid and Proposal Costs. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 12 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	12

DCAI
Defense Contract Audit Institute

No. 1573, CAS 404 and 409

CPE: 8 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to identify the fundamental requirements of: (1) CAS 404 - Capitalization of Tangible Assets; and (2) CAS 409 - Depreciation of Tangible Capital Assets. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8

DCAI
Defense Contract Audit Institute

No. 1574, CAS 414 and 417

CPE: 8 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to apply the concepts of CAS 414 and CAS 417, and understand the CASB-CMF. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson. (1) CAS 414 - Cost of Money as an Element of the Cost of Facilities Capital; (2) CAS 417 - Cost of Money as an Element of the Cost of Capital Assets Under Construction.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8

DCAI
Defense Contract Audit Institute

No. 1575, CAS 406 - Cost Accounting Period

CPE: 6 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to identify the fundamental requirements of CAS 406, Cost Accounting Period. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 6 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	6

DCAI
Defense Contract Audit Institute

No. 1576, CAS 408 and 415

CPE: 8 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: You will learn to identify the fundamental requirements of CAS 408, Accounting for Compensated Personal Absence, and CAS 415, Accounting for Deferred Compensation Costs. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8

DCAI
Defense Contract Audit Institute

No. 1577, CAS 407 - Standard Costs for Direct Matl. & Labor

CPE: 3.5 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to identify the fundamental requirements of CAS 407, Use of Standard Costs for Direct Material and Direct Labor. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 3.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	3.5

DCAI
Defense Contract Audit Institute

No. 1578, CAS 416 - Accounting for Insurance Costs

CPE: 5 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to identify the fundamental requirements of CAS 416 - Accounting for Insurance Costs. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	5

DCAI
Defense Contract Audit Institute

No. 1579, CAS 411 - Acct. for Acquisition Cost of Material

CPE: 6 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to identify the fundamental requirements of CAS 411, Accounting for the Acquisition Cost of Material. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 6 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	6

DCAI
Defense Contract Audit Institute

No. 1580, CASB Disclosure Statements

CPE: 10.5 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn the basic knowledge and skills to audit Disclosure Statements and to fulfill the auditor's continuous Disclosure Statement responsibilities. This course provides a basic foundation for working with contractor CASB Disclosure Statements, Form CASB DS-1. Topics include: (1) Purpose of the Disclosure Statement; (2) Requirements for disclosure of cost accounting practices; (3) Audits of Disclosure Statements; (4) Auditor's continuing Disclosure Statement responsibilities.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 10.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	10.5

DCAI
Defense Contract Audit Institute

No. 1581, CAS 412 and 413

CPE: 8 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: You will learn to identify the fundamental requirements of: (1) CAS 412 - Cost Accounting Standard for Composition and Measurement of Pension Cost; and (2) CAS 413 - Adjustment and Allocation of Pension Cost. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are compliant with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility:

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8

DCAI
Defense Contract Audit Institute

No. 1601, FAR 31, Allowable and Unallowable Costs

CPE: 8 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: You will learn to about selected cost principles in FAR 31.2. In this course, you will learn to identify the types of contracts covered by the cost principles; and define allowability, allocability, reasonableness, and total cost. You will also learn which costs are always allowable or unallowable, and how to apply the applicable cost principles in audits of commercial activities. Specific costs covered are bonding, labor relations, maintenance and repair, manufacturing and production engineering, material, plant protection, service and warranty, transportation, other business expenses, bad debts, contributions or donations, entertainment, losses on other contracts, organization, goodwill, and alcoholic beverages.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8

DCAI
Defense Contract Audit Institute

No. 1602, Allowable Costs with Restrictions (Non-employee)

CPE: 8 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to about selected cost principles in FAR 31.2. In this course, you will learn which costs are allowable with restrictions that apply to nonemployee related costs and when those costs are allowable and unallowable. You will also learn how to apply the applicable cost principles in audits of commercial activities. Specific costs covered in the course are public relations, advertising, lobbying, political activity, consultant, professional activity, insurance, legal, cost of money, depreciation, gains and losses related to the sale of buildings and equipment, idle facilities, plant reconversion, special tooling and equipment, business combinations, rental, IR&D, B&P, M&PE, patent, selling, economic planning, and taxes.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8

DCAI
Defense Contract Audit Institute

No. 1603, Allowable Costs with Restrictions (Employee)

CPE: 8 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: You will learn to about selected cost principles in FAR 31.2. In this course, you will learn which costs are allowable with restrictions that apply to labor costs and when those costs are allowable and unallowable. You will also learn how to apply the applicable cost principles in audits of commercial activities. Specific costs covered in the course are compensation for personal services; employee morale, health, welfare, food service, and dormitory costs and credits; recruitment costs; training and educational costs; pensions; travel; and relocation.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8

DCAI
Defense Contract Audit Institute

No. 1650, Leases

CPE: 6.5 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: Course 1650, Leases, provides an overview of lease accounting GAAP and FAR requirements. Upon completion, the student will be able to: (1) Identify the lease capitalization criteria; (2) Apply the criteria in a case study to determine the proper classification of leases; (3) Determine the appropriate journal entries to record lease transactions; (4) Identify potential issues with leases in a Government contract costing environment; (5) Explain the differences between GAAP and FAR provisions for leases; (6) Explain the differences between GAAP and FAR treatment of sale-leaseback transactions, and; (7) Apply FAR criteria for a sale-leaseback transaction gain or loss.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 6.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	6.5

DCAI
Defense Contract Audit Institute

No. 2111, Operations Audit

CPE: 3.5 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: Operations Audit introduces operations auditing for the newly assigned operations auditor. The course attempts to capitalize on existing knowledge of financial auditing and focus on the transition to operations auditing. The major processes for conducting operations audits are similar to those for financial audits.This course is designed as an introduction to operations auditing for the newly assigned operations auditor. The course attempts to build on existing knowledge of financial audits and focus on the transition to operations audits. The major processes for conducting operations audits are similar to those for financial audits.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 3.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	3.5

DCAI
Defense Contract Audit Institute

No. 2213, Terminations: Criteria, Intro. & Gen. Audit Steps

CPE: 2.5 **Type:** Interactive Self-Study **Course Level:** Advanced

Objectives Program Content: This course discusses FAR Part 49, definitions applicable to Terminations, an overall introduction to terminations and types of terminations as well as audit planning efforts necessary to perform an adequate review of a termination proposal. Upon completion, the student will be able to: (1) Have a working knowledge of criteria, applicability, and the definitions of FAR Part 49; (2) Understand what causes terminations, the types of termination proposals, and the concept of "equitable adjustment"; (3) Understand the Notice of Termination and Schedule of Accounting Information; and (4) Understand the importance of early planning/preparation for audit.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 2.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	2.5

DCAI
Defense Contract Audit Institute

No. 2214, Terminations: Term. Proposals & Term. Inventory

CPE: 6 **Type:** Interactive Self-Study **Course Level:** Advanced

Objectives Program Content: This course provides the types of termination settlement proposals and the methods used to submit termination settlement proposals. It also covers the methods of evaluating termination inventory, regardless of the basis of the termination settlement proposal. At the end of the course, the student will be able to: (1) Discuss and explain the types of termination settlement proposals and the methods used to submit termination settlement proposals; and (2) Explain the methods of evaluating termination inventory.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 6 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	6

DCAI
Defense Contract Audit Institute

No. 2215, Terminations: Audit of Terminations Proposals

CPE: 7 **Type:** Interactive Self-Study **Course Level:** Advanced

Objectives Program Content: This course discusses cost items in a termination proposal and audit procedures related to your audit for termination proposals submitted in three ways: (1) Fixed-price contracts using the inventory basis; (2) Fixed-price contracts using the total cost basis; and (3) Cost-reimbursement contracts.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 7 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	7

DCAI
Defense Contract Audit Institute

No. 2311, Defective Pricing

CPE: 11.5 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: You will learn to develop and reinforce skills for planning and performing defective pricing reviews. This course provides a description and explanation of the law and leads the student through a defective pricing audit using integrated video clips. Upon completion, the student will be able to: (1) Plan a postaward audit according to Agency policy and Government Auditing Standards; (2) Establish the baseline for audit; (3) Establish effective communication with the Contracting officer; (4) Determine if the contractor submitted accurate and complete cost or pricing data; (5) Perform an effective probe transaction test; and (6) Summarize results and comply with necessary reporting requirements.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 11.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	11.5

DCAI
Defense Contract Audit Institute

No. 2421, Equitable Adjustments and the Audit Approach

CPE: 6 **Type:** Interactive Self-Study **Course Level:** Advanced

Objectives Program Content: You will learn what equitable adjustments and claims are, and how to audit them. You will learn the difference between an equitable adjustment proposal and a delay claim; the four approaches to equitable adjustments; the differences between entitlement and quantum; the criteria for determining if a request is a claim; and the auditor's responsibilities in planning, performing, and documenting an audit of equitable adjustments. In addition, you will learn how to identify who is responsible for determining if a request is an equitable adjustment proposal or claim.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 6 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	6

DCAI
Defense Contract Audit Institute

No. 2422, Equitable Adj. Costs and the Eichleay Formula

CPE: 8 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: In this course, you will be able to: 1. Determine the impact contract modifications have on various costs including unabsorbed/extended overhead. 2.Describe the audit concerns and determine the acceptability of claimed/proposed equitable adjustment amounts for labor costs, material costs, bonding costs and profit and fee. 3.Define normal overhead expenses and unabsorbed overhead and the Eichleay formula. 4.Describe the Eichleay formula assumptions and compute adjustments as necessary. 5.Describe the audit approach to the Eichleay formula.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility:

GAGAS Hours : 8 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	8

DCAI
Defense Contract Audit Institute

No. 2430, DCAA Form 1 Preparation and Processing

CPE: 1 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: This course is designed to provide background on the purpose of, and to provide support for auditors preparing, the DCAA Notice of Contract Costs Suspended and/or Disapproved (Form 1). This course should be taken by auditors when they are preparing to issue a Form 1.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility:

GAGAS Hours : 1 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	1

DCAI
Defense Contract Audit Institute

No. 3121, Earned Value Management System (EVMS)

CPE: 4.5 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: This course is intended to provide training on the planning and performance of earned value management surveillance audits and to brief the student on current agency policy. This training is not intended for all auditors.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility:

GAGAS Hours : 4.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	4.5

DCAI
Defense Contract Audit Institute

No. 3140, Contract Closeout Procedures

CPE: 5 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: **Description: This course provides the Agency's policy for contract closeouts, the three methods for closing completed contracts,the applicable method for a given audit situation and understanding/applying the appropriate closeout procedures to DoD Commercial Time-and-Materials (T&M) and Labor Hour (LH) Contracts. You will also learn about (i) the purpose of the cumulative allowable cost worksheet (CACWS), (ii) the single contract audit closing statement (CACS), and (iii) the use of Quick Closeout rates.Explain the the three methods approved by DCAA for closing completed contracts, Select the applicable method for a given audit situation, and**

View the competencies and skills associated with this course.

Prerequisite Courses: **None**

Other Prerequisites: **None**

Eligibility: **All auditors**

GAGAS Hours : 5 **(Directly related to the 24 hour Government Auditing requirement)**

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	5

DCAI
Defense Contract Audit Institute

No. 6111, Effective Grammar and Audit Report Formatting

CPE: 0 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content:

Effective Grammar and Audit Report Formatting provides the auditor and/or administrative personnel with a basic refresher on grammar skills utilizing examples in the audit environment. It also provides information concerning the Agency's preference in the formatting of the audit report and lead work papers.

This course is a prerequisite to the 6115 - Effective Report Writing live course. The course will be available beginning later first quarter FY12.

Prerequisite Courses: **None**

Other Prerequisites: **None**

Eligibility: **All Auditors**

GAGAS Hours : 0 **(Directly related to the 24 hour Government Auditing requirement)**

Field of Study and Subject Matter Area will be determined during course pilot.

DCAI
Defense Contract Audit Institute

No. 8445, PWT Basics

CPE: 4 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: You will learn to identify and apply basic terminology and concepts related to Participative Work Teams (PWT) and Total Quality Management (TQM). The student will be able to: List the major events in the history of Total Quality Management (TQM) and Participative Work Teams (PWTs), Describe the content of the Strategic Plan and identify useful characteristics of the Strategic Plan, Describe TQM and TQM Tools and Procedures, Describe a PWT and PWT Attributes and Expectations, Identify the Dynamics of Teaming, and Identify the Elements of Team Meetings.

Course 8445 is inactive pending planned revision. Until the course is available, the requirement for completion prior to Technical Indoctrination is waived.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: New Hires

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Personal Development	4

DCAI
Defense Contract Audit Institute

No. 8611, EEO for Supervisors

CPE: 2 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: Upon successful completion of this course, the student will be able to understand Equal Employment Opportunity related issues commonly faced by supervisors, EEO laws and the complaints process. The student will be able to define sexual harassment and understand the supervisor's role in prevention. The student will be able to understand procedures and resources for providing reasonable accommodations.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: Newly promoted GS-13 supervisors and above, admin supervisors, and SDP participants. Existing supervisors are encouraged to enroll in this course. Supervisors may repeat this course periodically throughout their career.

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Personnel/HR	2

DCAI
Defense Contract Audit Institute

No. 8655, Human Resources for Supervisors

CPE: 5 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: Upon successful completion of this course, the student will be able to understand and comply with human resource policies and regulations. The course provides the supervisor with an understanding of the Merit System Principles, prohibited personnel practices, position classification, staffing and recruiting, employee development, performance management, disciplinary actions, leave, grievances, labor relations, employee records, emergencies and quality of work life programs.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: Newly promoted GS-13 supervisors and above, admin supervisors, and SDP participants. Existing supervisors are encouraged to enroll in this course. Supervisors may repeat this course periodically throughout their career.

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Personnel/HR	5

DCAI
Defense Contract Audit Institute

No. 9005, Travel Comp Time

CPE: 0 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: **Upon successful completion of this course, the student will be able to understand and comply with policies and regulations related to time spent in travel status when such time is not otherwise compensable (also know as travel comp). The student will be provided with a job aid to use to calculate the correct amount of creditable travel time.**

Prerequisite Courses: **None**

Other Prerequisites: **None**

Eligibility: **All DCAA Employees**

GAGAS Hours : 0 **(Directly related to the 24 hour Government Auditing requirement)**

Field(s) of Study:		Subject Matter Area(s)	Hours

DCAI
Defense Contract Audit Institute

No. 9021, DCAA Privacy Program

CPE: 0 **Type: Interactive Self-Study** **Course Level: Basic**

Objectives Program Content: Students should complete this course to partially satisfy The Office of Management and Budget (OMB) requirement that agencies instruct personnel on their privacy responsibilities. Successful course completion is also contingent upon the student acknowledging OMB's requirement that employees and contractors acknowledge their understanding of their responsibilities under the Privacy Act. This course provides an overview of the Privacy Act, explains why we need to protect personal information; defines privacy terms, explains Privacy Act requirements for collecting, maintaining, disclosing, transmitting, safeguarding, and disposing of personal information; describes the reporting requirements for incidents of compromised Personally Identifiable Information (PII); provides DCAA privacy program contact information; and Includes an acknowledgement statement and a final examination, which are both required in order to successfully complete this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility:

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:		Subject Matter Area(s)	Hours

DCAI
Defense Contract Audit Institute

No. 9310, Auditor Testimony in BCA Proceedings

CPE: 7.5 **Type:** Interactive Self-Study **Course Level:** Basic

Objectives Program Content: The student will learn to identify the skills needed to provide clear and concise testimony in legal proceedings and to prepare for pre-hearing conferences with the Contract Disputes Coordinator and Government attorneys. This course outlines fundamental requirements and responsibilities for auditors who will provide testimony before the ASBCA or other legal proceedings. The student will be able to perform the following: 1. Define key legal terms; 2. Describe the ASBCA and its proceedings; 3. List the elements of a post hearing brief; 4. Describe the purpose of the brief; 5. Describe the role of the DCAA, FAO, and regional CDC in contract dispute cases. 6. How an auditor should prepare for his or her testimony; 7. State in your own words the purpose, function, intent, and advantages of a rehearing deposition; and 8. List tips on preparing for testimony, the Do's and Don'ts for testifying, and the techniques used in cross examination.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All auditors

GAGAS Hours : 7.5 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	7.5

DCAI
Defense Contract Audit Institute

No. INDTRG (9022), Independence Training

CPE: 0 **Type: Self-Study** **Course Level: Basic**

Objectives Program Content: The training provides (1) a general overview of the Government Auditing Standards (GAS) Independence Standards; (2) clarification on the auditor's responsibility as it relates to external technical specialist, nonaudit services, family employment issues, and financial interests; and (3) a clear understanding of the process that auditors should follow when questions arise about auditor independence or on signing the independence form. Examples are used throughout the training to help reinforce the key points.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility:

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours

Resident Courses

DCAA resident courses are DCAI's traditional one-week, instructor-led classes. Classes are normally conducted at DCAI in Memphis, Tennessee. Occasionally, classes are also conducted at locations within the regions. For additional information, consult TRAIN on DCAI's Intranet site.

Resident Course Index

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DCAI
Defense Contract Audit Institute

No. 1150, Technical Indoctrination

CPE: 72 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 80

Objectives Program Content: This course is designed for new auditors. The Agency expects new auditors to attend this course within two months after reporting for duty. You will learn the basic concepts, techniques, and procedures of DCAA contract auditing. Upon completion of this course, you will be able to: (1) Identify the different auditing environments and apply decisive reasoning to the audit process; (2) Understand Agency performance expectations, probationary period evaluation criteria and DCAA career opportunities; (3) Discuss the nature of conflict and demonstrate effective communication skills when dealing with difficult individuals in the audit environment; (4) Describe the Government procurement process and the types of audit services provided by DCAA; (5) Understand the authoritative audit guidance that is found within FAR, DFAR, and GAGAS; (6) Understand Government cost accounting systems and the importance of preaward accounting system audits; (7) Correctly document and apply relevant risk assessment procedures, prepare an audit program and develop working papers through the use of an incurred cost audit case study.

Prerequisite Courses:

1113 Orientation to DCAA
1117 Orientation to DCAA Contract Audits
1239 Risk and Materiality Assessment
1261 Scanning Guidance
1265 APPS Performance Support Module
1269 Working Paper Documentation
1440 GAGAS
1601 FAR 31, Allowable and Unallowable Costs

Other Prerequisites: (1) Attendees need a basic proficiency in Microsoft Windows and Office applications.

Eligibility: All new auditors

GAGAS Hours : 63 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-GovernmentalPersonal Development	63
Personal Development	Personal Development	9

DCAI
Defense Contract Audit Institute

No. 1231, Intermediate Contract Auditing

CPE: 34 **Type:** Group-Live **Course Level:** Intermediate **Duty Hours:** 40

Objectives Program Content: You will learn to adequately plan and conduct a forward pricing proposal audit In order to determine the reasonableness of proposed costs in a contractor's price proposal. Class discussions, practical exercises, and case studies are used to highlight problem areas and evaluate alternative courses of action. Upon completion of this course, you will be able to: (1) Establish a forward pricing audit in DMIS and generate the working paper package in APPs; (2) Determine the adequacy of a contractor's forward pricing proposal; (3) Perform a risk assessment for a forward pricing proposal audit using zero based budgeting techniques; (4) Perform audit steps to examine proposed costs for such areas as direct material, direct labor, indirect rates, etc; (5) Prepare working papers, on-page notes, and structured notes to support audit findings; (6) Determine the appropriate audit opinion for a forward pricing proposal audit based on audit findings; (7) Understand key components of a forward pricing proposal audit report; (8) Assist the PCO/ACO with negotiations in support of DCAA's audit findings; (9) Evaluate forward pricing rates to support the ACO in their negotiation of a Forward Pricing Rate Agreement; (10) Identify and research potential CAS noncompliances related to CAS 401, 402, and 405 and understand the DCAA reporting process related to CAS findings.

Prerequisite Courses:

1150 Technical Indoctrination
1405 Introduction to Forward Pricing Audits
1505 CAS for the New Hire
1602 Allowable Costs with Restrictions (Non-employee)
1603 Allowable Costs with Restrictions (Employee)

Other Prerequisites: None

Eligibility: All new auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	34

DCAI
Defense Contract Audit Institute

No. 1232, Internal Control Assessment

CPE: 34 **Type:** Group-Live **Course Level:** Intermediate **Duty Hours:** 40

Objectives Program Content:

Headquarters Policy is revising this course. Currently, there is no estimated date for the release of the revised course.

You will learn to examine, evaluate, and report on internal controls; assess control risk; and use internal control assessments to plan and accomplish other related audits. Upon completion of this course, you will be able to: (1) Explain how the major AICPA Statement on Auditing Standards (SASs), Statements on Standards for Attestation Engagements (SSAEs), and Generally Accepted Government Auditing Standards (GAGAS), and the requirements of Sarbanes-Oxley relate to DCAA audits, and know; (2) Recognize the purpose of DCAA's internal control matrices and their relationship to DCAA audit programs and Agency guidance; (3) Obtain and document your understanding of system internal controls; (4) Understand how to select test of controls and determine control risk assessment; (5) Identify the internal control procedures as they relate to an Information Systems environment; (6) Summarize the results of tests of internal controls and determine the impact on the scope of future audits; and (7) Prepare an audit report that provides a concise opinion as to the adequacy of the system of internal controls.

View the competencies and skills associated with this course.

Prerequisite Courses:
1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	34

DCAI
Defense Contract Audit Institute

No. 1412, Forward Pricing - 210 Assignments

CPE: 0 **Type:** Group-Live **Course Level:** Intermediate **Duty Hours:** 0

Objectives Program Content: This is a complex course designed for experienced auditors at the GS-11 or higher grades. This is a week long live course which will take students through a complex mock audit proposal utilizing the most recent 210 Agency audit program. The course clarifies Agency expectations in performing the risk assessment and other detailed audit program steps for a forward pricing proposal audit. This course will be available beginning in second quarter FY 2012.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours

DCAI
Defense Contract Audit Institute

No. 1415, Advanced Contract Auditing for the New Hire

CPE: 34 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 40

Objectives Program Content: This course is designed for new auditors who have been with DCAA approximately eight to nine months. You will build on the knowledge that you have learned from Technical Indoctrination, Intermediate and the required CMTL courses. You will learn auditing techniques on various different types of audits. Class discussions, practical exercises, and case studies are used to highlight problem areas and evaluate alternative courses of action. Upon completion of this course, you will be able to: (1) Identify and research potential CAS noncompliances related to all Cost Accounting Standards; (2) Review CAS Disclosure Statements; (3) Understand the concept of defective pricing and determine if defective pricing exists on a contract; (4) Evaluate Interim and Provisional Cost-Reimbursement Vouchers; (5) Evaluate contractor's final vouchers; (6) Understand performance requirements for annual testing of contractor eligibility for the Direct Bill Program; and (7) Evaluate provisional billing rates.

Prerequisite Courses: 1150 Technical Indoctrination
1231 Intermediate Contract Auditing

Other Prerequisites: None

Eligibility: All new auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	34

DCAI
Defense Contract Audit Institute

No. 1541, Cost Accounting Standards

CPE: 34 **Type:** Group-Live **Course Level:** Advanced **Duty Hours:** 40

Objectives Program Content:

This course is designed to provide the field auditor the ability to apply the Cost Accounting Standards Board (CASB) rules, regulations, and standards most often encountered, including CAS-coverage, direct and indirect cost allocation, cost accounting practice changes, and cost impacts. At the completion of the course, the student will be able to: (1) determine whether a contract is CAS-covered or is exempt; (2) determine if a Disclosure Statement is required; (3) determine whether the contract is subject to full or modified coverage; (4) explain the concepts and objectives of the CASB rules, regulations and standards; (5) evaluate the contractor's cost allocation practices for compliance with CAS 402 (consistency in allocating costs incurred for the same purpose), 403 (allocation of home office expenses to segments), 410 (allocation of business unit G&A), and 418 (allocation of direct and indirect costs); (6) evaluate the contractor's compliance with the CAS clauses in CAS-covered contracts and related FAR Part 31 cost principles relating to non-CAS covered contracts; (7) introduce and discuss applicability of CAS 420 (accounting for IR&D/B&P); (8) explain the consistency requirement and how to identify a cost accounting practice change and a cost accounting practice change in a dynamic business environment; and (9) identify essential cost impact proposal terms, requirements, and verify cost impact calculations as well as make appropriate recommendations to the Cognizant Federal Agency Official (CFAO). In addition, the student will be provided a Cost Impact Job Aide tool discussed in class to assist in understanding and verifying cost impacts.

View the competencies and skills associated with this course.

Prerequisite Courses:

1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites:

All attendees should have demonstrated some knowledge relating to cost allocation concepts, CAS administration, cost impacts, and disclosure statements, equivalent to that gained through CMTL Courses 1570, 1571, 1572, 1575, and 1580.

Eligibility:

GS-11 and above auditors with at least two years of DCAA service

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	34

DCAI
Defense Contract Audit Institute

No. 1561, Emerging Issues

CPE: 34 **Type:** Group-Live **Course Level:** Intermediate **Duty Hours:** 40

Objectives Program Content:

This is a workshop that requires students research current issues and present results of their research to other students. This course focuses on developing research skills.

You will learn how to research accounting and auditing issues and identify critical audit steps to complete the evaluation of an issue. Upon completion of this course, you will be able to: (1) Recognize the key facts in an issue; (2) Determine what resources, such as the FAR, CAS, CAM, and GAAP should be accessed during research; (3) Access resources whether online or in hardcopy; (4) Analyze applicability of various regulations, laws, and guidance to the issues being researched; (5) Document the results of research; (6) Recommend additional audit steps as needed to complete the audit of an issue.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: GS-12 auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	34

DCAI
Defense Contract Audit Institute

No. 2211, Audit Of Terminated Contracts

CPE: 34 **Type: Group-Live** **Course Level: Basic** **Duty Hours: 40**

Objectives Program Content: The Audit of Terminated Contracts course is designed for auditors that have taken the three Termination CMTL Courses 2213, 2214 and 2215 as prerequisites within sixty days prior to attending this live course. Students will review the basic concepts, techniques, and procedures of performing DCAA termination audits. Class discussions, practical exercises, and group case studies are used for the student to develop techniques related to performing termination audits. The course provides the auditor with the skills to: (1) Utilize the FAR, DCAA Contract Audit Manual and current audit programs for terminations to research guidance in auditing techniques; (2) Complete exercises based on knowledge gained from prerequisite CMTL courses relating to FAR Part 49 criteria, CAM guidance and applicable terminology; (3) Compare and contrast inventory (fixed-price), total cost basis (fixed- price) and cost-type terminations for convenience. (4) Review audit objectives and steps associated with terminations for convenience - fixed-price contracts submitted on an inventory and total cost basis including audit steps related to inventory "loss adjustment"; (5) Determine the elements of an adequate termination settlement proposal for inventory (FFP), total cost (FFP) and cost-type; (6) Examine CAS Standards and FAR Part 31 as they relate to termination settlement proposals. (7) Perform case studies and exercises for termination audits based on the inventory, total cost basis and cost type settlement proposals. (8) Complete exercises for terminations for other costs and settlement expenses; (9) Document and apply relevant risk assessment procedures and prepare an audit program for both terminations on an inventory, total-cost basis and cost-type proposals; (10) Determine if proposed costs are acceptable as a basis to negotiate a fair and reasonable price; (11) Review reporting requirements for terminations including audit report notes in accordance with the applicable report shell.

Prerequisite Courses:
2213 Terminations: Criteria, Intro. & Gen. Audit Steps
2214 Terminations: Term. Proposals & Term. Inventory
2215 Terminations: Audit of Terminations Proposals

Other Prerequisites: None

Eligibility: Open to all auditors who have completed the prerequisites.

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	34

DCAI
Defense Contract Audit Institute

No. 4035, Quantitative Methods Refresher

CPE: 34 **Type:** Group-Live **Course Level:** Intermediate **Duty Hours:** 40

Objectives Program Content:

This course is a refresher. If you completed the prerequisite courses more than four years ago, we do not recommend this course. Instead, you should repeat the current statistical sampling, regression analysis, and/or improvement curve courses as applicable.

You will learn to use the current quantitative methods (statistical sampling, regression analysis, and improvement curves) in contract audits. Upon completion of this course, you will be able to: (1) Discuss statistical and analytical terms and concepts; (2) Identify proper audit applications for statistical sampling, regression analysis, and improvement curve techniques; (3) Understand and use the Windows-based EZ-Quant applications for statistical sampling, regression analysis, and improvement curves; (4) Evaluate key QM measures and graphs associated with EZ-Quant output; (5) Suggest methods of improving EZ-Quant statistical results; (6) Explain how QM results and graphs should be incorporated into the overall audit package and report.

View the competencies and skills associated with this course.

Prerequisite Courses: 4120 Statistical Sampling

Other Prerequisites: Either 4230, Graphic, Computational & Improvement Curve Analysis, or both S4200, Regression Analysis, and S4300, Improvement Curves

Eligibility: All Auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Statistics	34

DCAI
Defense Contract Audit Institute

No. 5614, Fundamentals of Auditing Information Systems

CPE: 34 **Type:** Group-Live **Course Level:** Intermediate **Duty Hours:** 40

Objectives Program Content: You will learn the standards and tools involved in performing the computerized aspects of internal control reviews and to identify information technology cost allocation methodologies. Upon completion of this course, you will be able to: (1) Identify information systems auditing standards; (2) Identify current information technology trends; (3) Identify terms and concepts peculiar to information systems; (4) Understand information technology cost allocations; (5) Define and identify information systems general internal controls; (6) Define and identify information systems application controls; (7) Identify appropriate CAATs applications.

View the competencies and skills associated with this course.

Prerequisite Courses: 1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	34

DCAI
Defense Contract Audit Institute

No. 5653, Computer Assisted Audit Techniques

CPE: 34 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 40

Objectives Program Content:

This course is designed to provide basic computer assisted audit techniques (MS Word, Excel, Access, and other APPS Proficiency skills). You will learn to apply these basic computer assisted audit techniques to increase your APPS proficiency and more effectively perform audits. Upon completion of this course, you will be able to:(1) Describe the various electronic file formats useful in downloading contractor data; (2) Import and export files and data to and from MS Excel, Access, and Word; (3) Use basic Excel functions/commands to analyze data e.g. If Statements, Arrays, Count/Count If, Pivot Tables, (4) Use basic Access functions/commands to import and query contractor files; (5) Import Access tables and queries; Excel spreadsheets, and Word tables (via Excel) into EZQ for statistical sampling purposes; (6) Use PaperPort software to modify scanned documents and save scanned documents in accordance with current guidance; (7) Compress files and folders using WinZip; (8) Use the features of the latest APPS toolbar.

Following are the APAT tasks covered: converting data files to Excel; incorporating Excel spreadsheets into a Word document; filtering, sorting, viewing, and formatting of data in worksheets; backing up working papers using the APPS Tool Bar; incorporating scanned documents or graphical images into a Word document; using file compression techniques to control and manage file transmittal sizes (WinZip); using headers and footers in MS Word; editing working papers; using arithmetic operators and functions. e.g. sum, average, count; create and format tables and columns; adding On Page Notes.

View the competencies and skills associated with this course.

Prerequisite Courses:

1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites: A basic knowledge of a Windows operating system, Windows Explorer, and the Microsoft Office applications.

Eligibility: All auditors at locations with access to contractor data in electronic format

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GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	34

DCAI
Defense Contract Audit Institute

No. 5655, Data Analysis Tools and Techniques

CPE: 34 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 40

Objectives Program Content: Using the "right tool for the job" is an important concept whether doing a minor home repair or analyzing millions of detailed cost transactions. This hands-on, instructor-lead seminar will teach the auditor various tools and techniques for advanced data analysis. Various tools (MS Access, SQL and MS Excel) will be used in practical exercises. Data analysis techniques will be used with practice datasets or on actual contractor data. Emphasis will be placed on applications using standard audit programs. The auditor will also learn agency standards on assessing the reliability of computer generated data. If requested by Region Management, this course can be taught on-site at major contractor locations.

Prerequisite Courses: 1228 Introduction to Database Query Tools

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	34

DCAI
Defense Contract Audit Institute

No. 6115, Effective Report Writing -- The Audit Process

CPE: 34 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 40

Objectives Program Content: You will learn to write quality audit reports and explain the audit process by which they are generated. This course examines the audit process and then relates the audit report to this process. The audit process includes communication (writing techniques), planning (audit program), working papers (conclusion/note), the audit report (purpose, attributes), and follow-up. Upon completion of this course, you will be able to: (1) Identify the relationship of the audit report to DCAA's Charter, Strategic Plan, and Vision Statement; (2) Apply DCAA preferred writing techniques to explanatory notes including: identifying active and passive voice, common writing errors and how to correct those errors, punctuation, use of numbers, and reviewing the work of others; (3) Define factors that may impact the audit including: planning, audit programs, audit requests, and agenda sheets; (4) Determine if working papers comply with Agency policy and professional standards;(5) Identify major CAM requirements for a quality audit report; (6) Explain GAGAS and Agency policy requirements for follow-up on audit reports and the benefits of effective follow-up; and (7) Identify misused and troublesome words.

View the competencies and skills associated with this course.

Prerequisite Courses:
6111 Effective Grammar and Audit Report Formatting
1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 20 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	20
Personal Development	Personal Development	14

DCAI
Defense Contract Audit Institute

No. 6220, Auditor Interview and Interpersonal Reactions

CPE: 34 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 40

Objectives Program Content: You will learn to improve your ability to communicate with contractor, procurement, and DCAA personnel. Upon completion of this course, you will be able to: (1) Identify interpersonal challenges in the audit environment; (2) Develop a model of communication and discuss the various components; (3) Describe effective listening guidelines and barriers; (4) Recognize the difference between positive and negative manipulation; (5) Identify the four communication styles and discuss the characteristics of each style; (6) Identify a systematic approach for effective interviews; (7) Identify expressed and wanted behavior with respect to inclusion, control, and affection; (8) Explain and use the "cone system" of questioning; (9) Identify five styles for managing conflict and develop a personal conflict management profile; (10) Discuss the importance of non-verbal behavior and identify non-verbal channels of communication; (11) Describe the purpose and process of constructive confrontation; (12) Identify negotiation techniques and common mistakes made in negotiations; and (13) Demonstrate understanding of course concepts through role-plays.

View the competencies and skills associated with this course.

Prerequisite Courses: 1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Communications	34

DCAI
Defense Contract Audit Institute

No. 6240, Oral Presentation Workshop

CPE: 34 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 40

Objectives Program Content: You will learn to provide effective, informative, and persuasive presentations to contracting officers, contractor personnel, and auditors on a variety of complex audit matters. Upon completion of this course, you will be able to: (1) Present informative and persuasive presentations; (2) Describe to your audience the assertions in your audit reports; (3) Effectively use common visual aids;(4) Employ bridging techniques when answering tough discussion questions; (5) Use techniques to decrease stage fright; (6) Explain and apply professional nonverbal modes of communication.

View the competencies and skills associated with this course.

Prerequisite Courses: 1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Communications	34

DCAI
Defense Contract Audit Institute

No. 6510, Instructor Workshop

CPE: 34 **Type:** Group-Live **Course Level:** Intermediate **Duty Hours:** 40

Objectives Program Content: You will learn to present participatory instructional lessons. Course content is applicable to a wide range of instructional settings including one-on-one instruction, staff conferences, and other formal classroom situations. This course covers adult learning principles, participation techniques, and presentation skills. Participants are involved in a number of activities including four presentations. Upon completion of this course, you will be able to: (1) Prepare and deliver instructional and participatory presentations; (2) Recognize and demonstrate different instructional and delivery methods, incorporating adult learning principles; (3) Incorporate appropriate verbal and nonverbal messages into instructional presentations; (4) Conduct two participatory presentations in which effective questions are asked, appropriate visual aids are used, and checks for attainment of objectives are planned.

View the competencies and skills associated with this course.

Prerequisite Courses: 1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites: None

Eligibility: All Auditors; however GIDP receive priority placement

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Communications	34

DCAI
Defense Contract Audit Institute

No. 8414, DDI Leadership Skills

CPE: 34 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 40

Objectives Program Content: All Managers, Supervisors (Audit and Administrative), and auditors in the Supervisory Development Program (SDP) must complete this course. Students will learn to: (1) Enhance communication to build commitment; (2) Identify ways to build trust with others in the agency; (3) Explain the impact that positive relationships can have on the agency; (4) Identify performance expectations and encourage involvement; (5) Coach individuals and teams toward achieving successful results; (6) Encourage and support individuals to acknowledge and take responsibility for performance gaps or poor work habits; (7) Use positive reinforcement to motivate others to continually improve. You will also explore how communication and relationship skills tie into the DCAA Core Values of Integrity, Mutual Respect, Trust, Excellence, Accountability, and Teamwork. The course also explores the DCAA Leadership Principles of: exhibiting a Positive attitude, being Involved, communicating Interactively, modeling Professionalism, demonstrating Ethical behavior, responding Flexibly, acting Decisively, and showing Responsibility.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: Required within 6 months after promotion for GS-13 and above supervisors.

Eligibility: GS-13 supervisors and above, admin supervisors, and SDP participants. Supervisors may repeat this course periodically throughout their career.

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Personal Development	34

DCAI
Defense Contract Audit Institute

No. 8416, Interpersonal Relations

CPE: 34 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 40

Objectives Program Content: Students will learn about communication tools and techniques that facilitate improved interactions with individuals and groups both on and off the job. The course: (1) Provides an overview of human communication, (2) Explores the Myers-BriggsType Indicator Instrument to facilitate self-understanding and interpersonal development, (3) Addresses key issues in intercultural communication, (4) Explores fundamentals of interpersonal communication, (5) Reviews verbal and nonverbal communication, (6) Delves into listening skills, (7) Addresses the perception process, (8) Defines and explores compliance-gaining, (9) Defines and reviews conflict management styles and approaches, and (10) Analyzes interpersonal communication competence.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All DCAA employees. Individuals should not enroll in this course during the same year they are enrolled in S6000, Conflict Resolution Techniques or S6001, Building Trust/Valuing Differences.

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Personal Development	34

DCAI
Defense Contract Audit Institute

No. 8564, Administration & Mgmt. of Audits for Supervisors

CPE: 34 **Type:** Group-Live **Course Level:** Intermediate **Duty Hours:** 40

Objectives Program Content: You will learn proper administration and management techniques for the entire audit cycle. Upon completion of this course, you will be able to: (1) Prepare a program plan; (2) Prepare and manage an operating plan; (3) Prepare reimbursable billings; (4) Use DMIS to setup an assignment; (5) Document supervisory review including initial and interim guidance and final review comments; (6) Use DMIS to disposition assignments including incurred cost and forward pricing; (7) Describe the PNM follow-up process; (8) Identify critical reports available for managing the life cycle of audits.

View the competencies and skills associated with this course.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: GS-13 supervisors and above, admin supervisors, and SDP participants

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Management	Business Management and Organization	34

DCAI
Defense Contract Audit Institute

No. 8565, Supervision

CPE: 34 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 40

Objectives Program Content:

All audit supervisors and Supervisory Development Program (SDP) participants are required to take this course. Required in first year after promotion to a supervisory position. The 8565 Supervision course is designed to stress the importance of employee development and active supervisory involvement in achieving DCAA's goal to deliver quality audits, and to discuss a broad range of Human Resource topics. The course provides Supervisory Auditors with knowledge regarding the following audit-related topics: (1) DCAA's expectations for supervisory auditors as defined in their performance standards (2) Performance expectations for auditors at the GS-7, 9, 11 & 12 levels; (3) Required supervisory auditor responsibilities necessary for compliance with GAGAS; (4) Importance of developing employees at different levels; (5) Employee development and audit quality considerations that impact supervisor decisions on assigning and supervising audits; (6) DCAA's current performance measures and their impact on supervisor's day-to-day decisions. Students will gain an understanding of how communication and relationship skills critically tie into supervisory auditor's daily tasks. Course 8565 will also provide supervisory auditors with knowledge regarding a broad variety of Human Resource topics such as (1) merit systems principles & prohibited personnel practices, (2) awards, (3) performance based actions, (4) disciplinary actions, (5) leave, (6) grievances, (7) labor management relations, (8) supervisory records, (9) EEO, (10) ethics, and (11) employee hotline programs.

View the competencies and skills associated with this course.

Prerequisite Courses:

8414 DDI Leadership Skills
8611 EEO for Supervisors
8655 Human Resources for Supervisors

Other Prerequisites: None

Eligibility: GS-13 supervisors and above, admin supervisors, and SDP participants. Existing supervisors are encouraged to enroll in this course. Supervisors may repeat this course periodically throughout their career.

GAGAS Hours : 4 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-GovernmentalPersonal Development	4
Personal Development	Personal Development	30

DCAI
Defense Contract Audit Institute

No. 8566, Supervision for Managers

CPE: 34 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 40

Objectives Program Content: All FAO managers, RAMs, and GS-14/15 managers in other series (who have not completed 8565-Supervision in FY 2010 or FY 2011) are required to take this course. This course is designed to stress the importance of employee development and active management involvement in achieving DCAA's goal to deliver quality audits, and to discuss a broad range of human resource topics. It covers the same material as 8565 Supervision, however, it is oriented towards the role of the higher level manager and focused on their responsibilities within the Agency. The course provides managers with knowledge regarding the following audit-related topics: (1) DCAA's expectations for managers as defined in their performance standards; (2) Performance expectations for auditors and supervisors; (3) Required manager responsibilities necessary for compliance with GAGAS; (4) Importance of developing employees at every level of their career; (5) Employee development and audit quality considerations that impact managers decisions on assigning and managing audits; (6) DCAA's current performance measures and their impact on a manager's day-to-day decisions. Students will gain an understanding of how communication and relationship skills critically tie into managers' daily tasks. This course will also provide managers with knowledge regarding a broad variety of human resource topics such as: (1) Merit systems principles & prohibited personnel practices; (2) Awards; (3) Performance-based actions; (4) Disciplinary actions; (5) Leave; (6) Grievances; (7) Labor management relations; (8) Managers records; (9) EEO, (10) Ethics; and (11) Employee hotline programs.

Prerequisite Courses:
1440.00.00 GAGAS
8611.00.00 EEO for Supervisors
8655.00.00 Human Resources for Supervisors

Other Prerequisites: None

Eligibility: GS-14 and GS-15 managers. All series.

GAGAS Hours : 3 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Personal DevelopmentAuditing-Governmental	3
Personal Development	Personal DevelopmentAuditing-Governmental	31

Blended Courses

DCAA blended courses consists of training that combines methods (self-study, classroom and/or on-line parts) into a single credit event. CPE is only awarded upon completion of all parts. For additional information consult the DCAI intranet site.

Blended Course Index

(Click course to jump to a description)

B4121 Statistical Sampling
B4260 Regression Analysis

DCAI
Defense Contract Audit Institute

No. B4121, Statistical Sampling

CPE: 44 **Type: Group-Internet Based** **Course Level: Basic** **Duty Hours: 54**

Objectives Program Content:

This course focuses on the application of statistical sampling computer assisted audit techniques. It blends live classroom instruction and virtual classroom instruction with performing a real-life statistical sample, as follows:

- **Part 1 Classroom Session (40 Duty Hours) - A five day live classroom format focusing on fundamental statistical sampling principles and hands-on use of EZ-Quant's Statistical Sampling Module for data input and results evaluation.**
- **Part 2 Distance Learning Session (6 Duty Hours) - A one day virtual classroom session scheduled approximately 30 days after Part 1. It utilizes teleconferencing and online meeting software allowing the student to interact with the instructor and other students while remaining at his/her post of duty. This session requires the student to have a real-life statistical sampling application to use as a class case problem -- focusing on planning and, if applicable, selection or evaluation of the real-life statistical sampling application. The student will receive constructive feedback from the other students and the instructor to consider in finalizing the application.**
- **Part 3 Field Application (8 Duty Hours) - The student's supervisor will monitor performance, review the statistical sampling application, and certify (within 120 days of Part 1 completion) that the application was completed by the student and complied with Agency policy. DCAI will provide an automated certification process.**

Course credit requires satisfactory completion of all three parts. Failure to attend the scheduled Part 2 session negates the Part 1 completion. Course credit is awarded only upon the supervisor's certification of the statistical sampling application completion. Supervisor certification must occur within 120 days of Part 1 completion or CPE will not be awarded.

View the competencies and skills associated with this course.

Prerequisite Courses:

1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites:

Completion of Part 1 is required for Part 2 attendance.

Completion of the scheduled Part 2 is required or the student must repeat Part 1.

For Parts 2 and 3, the student must have an appropriate real-life statistical sampling application for use as the course case study. The sampling universe of the application must be large enough to justify statistical sampling in a DCAA audit.

For Part 2, as a minimum, the student should complete the assignment's risk analysis and planning steps -- other than finalizing the sample plan itself -- and have this planning information available for use during this session.

Eligibility: **All auditors after their first 12 months as an auditor.**
(Supervisors and senior auditors are encouraged to take this course if they have not taken Statistical Sampling within the past 5 years.)

GAGAS Hours : 44 **(Directly related to the 24 hour Government Auditing requirement)**

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Statistics	44

DCAI
Defense Contract Audit Institute

No. B4260, Regression Analysis

CPE: 44 **Type: Group-Internet Based** **Course Level: Basic** **Duty Hours: 54**

Objectives Program Content:

This course focuses on the application of simple linear regression and multiple regression computer assisted audit techniques. Students will be able to apply both simple and multiple regression analysis techniques in evaluating contractor forecasted and incurred indirect rate submissions. They will be able to identify common problems which occur in the field when regression analysis techniques are applied, understand the basic concepts of regression analysis and proper application of regression analysis. It blends live classroom instruction and virtual classroom instruction with performing a real-life regression analysis, as follows:

- **Part 1 Classroom Session (40 Duty Hours) - A five day live course focusing on fundamentals of regression using EZ-Quant's Modules, data input and results interpretation and evaluation.**
- **Part 2 Distance Learning Session (6 Duty Hours) - A one day virtual classroom session scheduled approximately 30 days after Part 1. It utilizes teleconferencing and online meeting software allowing the student to interact with the instructor and other students while remaining at his/her post of duty. This session requires the student to have a real-life regression application to use as a class case problem -- focusing on planning and, if applicable, evaluation of the real-life application. The student will receive constructive feedback from the other students and the instructor to consider in finalizing the application.**
- **Part 3 Field Application (8 Duty Hours) - The student's supervisor will monitor performance, review the application, and certify (within 120 days of Part 1 completion) that the application was completed by the student and complied with Agency policy. DCAI will provide an automated certification process.**

View the competencies and skills associated with this course.

Prerequisite Courses:

1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites:

Completion of Part 1 is required for Part 2 attendance.

Completion of the scheduled Part 2 is required or the student must repeat Part 1.

For Parts 2 and 3, the student must have a real-life regression application

for use as the course case study.

For Part 2, as a minimum, the student should complete the assignment's risk analysis and planning steps -- other than the finalizing the regression analysis plan itself -- and have this planning information available for use during this session.

Eligibility: **All auditors (Supervisors and senior auditors are encouraged to take this course if they have not taken Regression Analysis within the past 5 years.) This week long course is recommended for GS-11s and above.**

GAGAS Hours : 44 **(Directly related to the 24 hour Government Auditing requirement)**

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Statistics	44

Seminars

DCAA seminars are one and two day instructor-led classes that focus on a single topic. DCAI conducts seminars at various on-site locations throughout the United States. DCAI schedules seminars and sites based on the number and location of registered DCAA personnel. For aditional information, consult TRAIN on DCAI's Intranet site.

Seminar Index

(Click course to jump to a description)

S1133	Mandatory Annual Audit Requirements (MAARs)
S1144	Incurred Cost Refresher
S1503	Cost Impact Proposals
S4100	Statistical Sampling Refresher
S4300	Improvement Curves
S5622	Audit & Security of Oracle Client/Server Databases
S5623	Audit and Security of UNIX Operating Systems
S5651	Retrieving and Analyzing Electronic Data Using SAS
S5706	COGNOS/Impromptu Reports
S6000	Conflict Resolution Techniques
S6001	Building Trust/Valuing Differences

DCAI
Defense Contract Audit Institute

No. S1133, Mandatory Annual Audit Requirements (MAARs)

CPE: 15 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 16

Objectives Program Content: You will learn the purpose of each MAAR, and the proper audit techniques to perform and successfully complete each MAAR. Upon completion of this course, you will be able to: (1) Determine the annual audit requirements necessary to express an opinion on the reasonableness, allowability, and allocability of costs incurred on Government contracts;(2) List the General MAARs (1-5) and identify the audit steps necessary to complete them; (3) Express the objectives and purpose of MAARs 6 through 10; (4) List the MAARs and audit processes necessary to verify Material costs on Government contracts.; (5) List the MAARs necessary to conduct an audit of pools and bases used to determine rates on Government contracts.

View the competencies and skills associated with this course.

Prerequisite Courses: 1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	15

DCAI
Defense Contract Audit Institute

No. S1144, Incurred Cost Refresher

CPE: 24 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 24

Objectives Program Content: After completing this workshop, you will have an enhanced understanding of the significant current contract audit issues related to incurred cost audits and be able to utilize this knowledge more effectively to perform these audits.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 24 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	24

DCAI
Defense Contract Audit Institute

No. S1503, Cost Impact Proposals

CPE: 15 **Type: Group-Live** **Course Level: Intermediate** **Duty Hours: 16**

Objectives Program Content:

This seminar addresses the audit evaluation of cost impact proposals (19500) resulting from changes in cost accounting practice or CAS noncompliances. Upon completion, the student will be able to evaluate a general dollar magnitude or detailed cost impact proposals using applicable regulations and Agency guidance.

Specifically, the student will be able to: (1)To describe the purpose and form of a cost impact proposal; (2) To describe a change to a cost accounting practice under CASB rules and regulations; (3) To identify the types of CAS noncompliances relevant to cost impact proposals; (4) To evaluate cost impact proposals using the Agency 5-step process with the assistance of the course job aides. (5) To identify the CFAO's alternatives in resolving a cost impact and basic DCAA cost impact proposal audit reporting requirements.

View the competencies and skills associated with this course.

Prerequisite Courses: 1320 Intermediate Contract Auditing

Other Prerequisites: Proficiency in basic Microsoft Excel skills is necessary. Exercises and case studies require the student to perform fundamental Excel functions i.e.: copy and paste; create formulas (sum, subtraction, multiplication, division, etc.); select cells, add and delete rows/columns; move and copy worksheets; etc.

Eligibility: All Auditors

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	15

DCAI
Defense Contract Audit Institute

No. S4100, Statistical Sampling Refresher

CPE: 15 **Type:** Group-Live **Course Level:** Intermediate **Duty Hours:** 16

Objectives Program Content:

This course is designed as a refresher for auditors that need to update their statistical sampling skills. Students who have no practical statistical sampling experience and/or who have not completed the one-week statistical sampling course (4120/B4121) within two years, should re-attend Course 4120 or B4121 rather than this refresher. This seminar will refresh the knowledge and skills learned in prior statistical sampling courses necessary to supervise, perform, and/or support statistical sampling in the contract audit environment. Upon completion of this course, you will be able to: (1) Identify and appraise the critical elements of a statistical sample; (2) Understand the steps in the sample planning process, stressing the sample plan; (3) Select and evaluate a Physical Unit sample using the EZ-Quant programs; (4) Select and evaluate a Dollar Unit Sample using the EZ-Quant programs; (5) Select and evaluate an attribute sampling methods; (6) Properly document a statistical sample in working papers and audit report.

View the competencies and skills associated with this course.

Prerequisite Courses: 4120 Statistical Sampling

Other Prerequisites: A basic understanding of statistical sampling concepts and EZ-Quant.

Eligibility: Auditors needing only a refresher in statistical sampling. Auditors needing more that an update on statistical sampling should attend the week long statistical sampling course.

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Statistics	15

DCAI
Defense Contract Audit Institute

No. S4300, Improvement Curves

CPE: 15 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 16

Objectives Program Content: This two day seminar focuses on identifying situations and applying improvement curve techniques as an audit tool to evaluate cost/hours associated with repetitive tasks performed by contractors in producing supplies and/or services. Improvement curve theory is discussed, potential applications are identified and data required are delineated. It also focuses on situations where specialized EZ-Quant programs are used to evaluate situations such as production breaks or design changes or other conditions noted. Using audit case studies and problems the student obtains hands on experience using EZ-Quant programs relating to improvement curves. Common problems encountered during field applications are discussed with possible data adjustments necessary to achieve acceptable regression results. Upon completion of this course, the students will be able to: (1) Identify audit situations for improvement curves; (2) Properly utilize the correct EZ-Quant program for a given situation; (3) Correctly interpret the EZ-Quant program output; (5) Analyze improvement curve data.

View the competencies and skills associated with this course.

Prerequisite Courses: 4120 Statistical Sampling

Other Prerequisites: None

Eligibility:

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Statistics	15

DCAI
Defense Contract Audit Institute

No. S5622, Audit & Security of Oracle Client/Server Databases

CPE: 15 **Type: Group-Live** **Course Level: Advanced** **Duty Hours: 16**

Objectives Program Content: You will learn to perform Information Technology related audits involving an Oracle database including risks and how these risks affect access and security. The components of an adequate Oracle database security policy along with the terms and concepts you will need to audit and understand an Oracle database are also addressed. Ultimately, you will learn how to assess the risk associated with selected audit areas in order to determine the security of your Oracle environment and database and how to apply various recommended audit approaches.

Prerequisite Courses: 1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	15

DCAI
Defense Contract Audit Institute

No. S5623, Audit and Security of UNIX Operating Systems

CPE: 15 **Type: Group-Live** **Course Level: Advanced** **Duty Hours: 16**

Objectives Program Content: You will learn to perform Information Technology related audits involving an UNIX operating system including risks and how these risks affect access and security. The components of an adequate UNIX operating system security policy along with the terms and concepts you will need to audit and understand UNIX are also addressed. Ultimately, you will learn how to assess the risk associated with selected audit areas in order to determine the security of your UNIX environment and how to apply various recommended audit approaches.

Prerequisite Courses: 1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites: None

Eligibility: All Auditors

GAGAS Hours : 15 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing	15

DCAI
Defense Contract Audit Institute

No. S5651, Retrieving and Analyzing Electronic Data Using SAS

CPE: 34 **Type:** Group-Live **Course Level:** Intermediate **Duty Hours:** 40

Objectives Program Content:

This course is presented as an on-demand, as-needed local course. The course will be presented on-site for offices with a demonstrable need for the SAS software, regardless of the type and/or size of the office. Please contact OTST to arrange for presentation.

You will learn to retrieve and analyze electronic contractor data using Base SAS for Windows. Upon completion of this course, you will know and be able to use Base SAS to: read different types of electronic data, sort, compute, summarize, create subsets of data, and merge multiple data files. You will learn to use SAS procedures, e.g., the SAS Sort, Means, and Print procedures.

Prerequisite Courses:

1320 Intermediate Contract Auditing or
1231 Intermediate Contract Auditing

Other Prerequisites:

(1) Have an audit scheduled within six months after completing this course that will use electronic files and have access to these electronic files. (2) Be able to operate a PC and use Windows Explorer.

Eligibility:

Auditors GS-9 and above

GAGAS Hours : 34 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Specialized Knowledge and Applications	Specialized Knowledge and Applications	34

DCAI
Defense Contract Audit Institute

No. S5706, COGNOS/Impromptu Reports

CPE: 15 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 16

Objectives Program Content: This course is designed for new supervisors and other personnel with a COGNOS license. You will learn how to select and generate DMIS reports essential to effectively manage audits. Upon completion of this course, you will be able to: (1) Know how to use hotfiles alone and know limitations on report modifications; (2) Know how to find information about standard agency reports and which software to use; (3) Know how to filter, sort, group using Impromptu; (4)Understand cubes, hotfiles, and uses of Cognos software products; (5) Open PowerPlay reports and filter by team and drill to assignment detail; (6) Know how to use the File Transfer Proticol software and where to find changes to standard agency reports; (7) Know how to create summaries, write IF statements, and add columns; (8) Know how to set up Impromptu including change of defaults and opening a catalog; (9) Know how to do simple operations within Impromptu including opening reports, moving columns, and formating columns; (10) Know how to use prompts and conditional formating and to save a report in different formats.

View the competencies and skills associated with this course.

Prerequisite Courses: 1320 Intermediate Contract Auditing

Other Prerequisites: None

Eligibility: Employees with a COGNOS license

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Management	Business Management and Organization	15

DCAI
Defense Contract Audit Institute

No. S6000, Conflict Resolution Techniques

CPE: 7 **Type: Group-Live** **Course Level: Basic** **Duty Hours: 8**

Objectives Program Content: You will learn how to deal with conflict in a constructive manner. This seminar provides an understanding of conflict and ties this understanding to the DCAA Core Values of Integrity, Mutual Respect, and Trust. The seminar also incorporates DCAA Leadership Principles of positive approaches to work situations and interactive communication skills. Upon completion of this course you will be able to: (1) define conflict, (2) determine your preferred conflict management style (3) identify the five conflict management styles and how and when to use each style (4) decide which conflict management style is most effective in various situations, and (5) practice using the various conflict management styles.

View the competencies and skills associated with this course.

Prerequisite Courses: 1130 Technical Indoctrination or
1150 Technical Indoctrination

Other Prerequisites: None

Eligibility: All Auditors. Individuals should not enroll in this course during the same year they are enrolled in 8416, Interpersonal Relations.

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Communications	7

DCAI
Defense Contract Audit Institute

No. S6001, Building Trust/Valuing Differences

CPE: 7 **Type:** Group-Live **Course Level:** Basic **Duty Hours:** 8

Objectives Program Content: You will learn the value of building trust and the positive impact of differences among team members. You will also learn how the positive blending of differences in the workplace and the encouragement and maintenance of an environment of trust helps you to model the DCAA Leadership Principles of being: positive, involved, interactive, professional, ethical, flexible, decisive, and responsible, as well as the Core Values of Teamwork, Mutual Respect, and Trust. Upon completion of this course, you will be able to: (1) explore how vital trust is in the workplace; (2) learn more about personal skills, abilities, and motivations and how they can be successfully applied; (3) use five techniques to build trust with others in the workplace; (4) recognize five common "trust traps" to avoid; (5) learn how to actively take steps in the workplace to build trust, and (6) explore ways in which people are different and how those differences are valuable in the workplace.

View the competencies and skills associated with this course.

Prerequisite Courses: 1130 Technical Indoctrination or
1150 Technical Indoctrination

Other Prerequisites: None

Eligibility: All Auditors. Individuals should not enroll in this course during the same year they are enrolled in 8416, Interpersonal Relations.

GAGAS Hours : 0 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Personal Development	Communications	7

Tech Specialist Workshops

DCAA technical specialist workshops are designed for DCAA FAO technical specialists and regional staff. Workshop topics change each year to reflect revisions in law, regulations, guidance, and actual audit experience and practices. However, DCAA does not plan to offer each workshop each year. DCAA regions will schedule and conduct workshops based on the demand.

Below is a listing of potential workshops. For additional information, consult DCAI's Intranet site or contact DCAI.

Technical Specialist Workshop Index

TS1311	Accounting and Billing Systems
TS1411	Forward Pricing
TS1426	Pensions
TS2010	Educational Institution, Nonprofit Organization and Federally Funded Research & Development Centers

DCAI
Defense Contract Audit Institute

No. TS1311, Accounting and Billing Systems

CPE: 20 **Type:** Group-Live **Course Level:** Advanced **Duty Hours:** 24

Objectives Program Content: After completing this workshop, you will have an enhanced understanding of the significant current contract audit issues relating to accounting and billing audits and be able to utilize this knowledge more effectively in performing these audits. Examples of current issues include: (1) discussion of the new approach to auditing accounting & billing systems, (2) presentation on the interim DFARS rule on Business Systems including impact of withhold provision, (3) overview of audit programs, (4) discussion on lessons learned and best practices, (5) overview of deficiency reports, MFRs, documentation of understanding requirements, and templates, and (6) transaction testing and GAGAS requirements.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility:

GAGAS Hours : 20 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	20

DCAI
Defense Contract Audit Institute

No. TS1411, Forward Pricing

CPE: 20 **Type:** Group-Live **Course Level:** Advanced **Duty Hours:** 24

Objectives Program Content: After completing this workshop, you will have a basic understanding of the significant current forward pricing audit issues and be able to more effectively perform these audits. Examples of current issues include: (1) discussion of experiences with the new audit program; released fall of 2010, containing more detailed steps, (2) budgetary data needed to support forward pricing rates, (3) limitation on Pass-Through Charges, (4) auditing labor hours, (5) implication of DPAP Memorandum dated January 4, 2011 Subject: Better Buying Power, (6) development of audit opinion and proper usage of disclaimer of opinion, (7) treatment of foreign subcontract costs, (9) audit of indirect rates and corporate flow down impacts, (10) commercial pricing, (11) proposal walk through process, (12) subcontractor pricing considerations and how to evaluate the prime's cost/price analysis, (13) transaction testing and GAGAS compliance, and (14) implementation of recent Sampling Guidance 10-OTS-069, Attribute Sampling Policy, and 11-OTS-001, Variable Sampling Policy.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility:

GAGAS Hours : 20 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	20

DCAI
Defense Contract Audit Institute

No. TS1426, Pensions

CPE: 24 **Type:** Group-Live **Course Level:** Advanced **Duty Hours:** 24

Objectives Program Content: After completing this workshop, you will have an enhanced understanding of the significant current contract audit issues relating to pension costs and be able to utilize this knowledge more effectively in performing audits on these costs. Examples of current issues are as follows: (1) change to CAS 412 and 413 for harmonization measurement, (2) evaluation of harmonized pension costs in forward-pricing audits, (3) auditing cost impact proposals submitted for equitable adjustment relief from the mandatory change in accounting practice to the harmonized CAS 412/413 standards, (4) auditing harmonized pension costs in incurred cost submission, (5) transaction testing and GAGAS requirements, and (6) implementation of recent Sampling Guidance 10-OTS-069, Attribute Sampling Policy, and 11 OTS 001, Variable Sampling Policy.

Prerequisite Courses: None

Other Prerequisites: None

Eligibility:

GAGAS Hours : 24 (Directly related to the 24 hour Government Auditing requirement)

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	24

DCAI
Defense Contract Audit Institute

No. TS2010, Educational Institution, Nonprofit Organization and Federally Funded Research & Development Centers

CPE: 20 **Type: Group-Live** **Course Level: Advanced** **Duty Hours: 24**

Objectives Program Content: ***Please note that supervisors who anticipate supervising audits in this area as well as technical specialists are eligible to attend this workshop.*** **After completing this workshop, you will have an enhanced understanding of the significant current contract audit issues related to Educational Institution, Non-Profit Organization and Federally Funded Research & Development Centers (FFRDC) as well as be able to utilize this knowledge more effectively to perform these audits. Examples of current issues include: (1) gain a better understanding of auditing the Educational Institution, Non-Profit Organization and Federally Funded Research & Development Centers (FFRDC), (2) understand the requirements of OMB Circulars (2 CFR), (3) transaction testing and GAGAS requirements, (4) implementation of recent Sampling Guidance 10-OTS-069, Attribute Sampling Policy, and 11-OTS-001, Variable Sampling Policy, (5) to be familiar with the new adequacy proposal checklist for Educational Institution and Non-Profit Organization, (6) to be familiar with the revised audit programs for Educational Institution and non-profit organization, and (7) discuss current audit issues related to Educational Institution, non-profit organization and Federally Funded Research & Development Centers (FFRDC).**

Prerequisite Courses: **None**

Other Prerequisites: **None**

Eligibility:

GAGAS Hours : 20 **(Directly related to the 24 hour Government Auditing requirement)**

Field(s) of Study:	Subject Matter Area(s)	Hours
Accounting and Auditing	Auditing-Governmental	20

Distance Learning

DCAA distance leaning courses are instructor-led classes conducted over the intranet. Students focus on a single topic while interacting with the instructor and other students using virtual tools such as NetMeeting and teleconferencing. For additional information, consult TRAIN on DCAI's Intranet site.

Distance Learning Index

(Click course to jump to a description)

No Distance Courses are scheduled for FY2012

Course Competencies Appendix

No. 1113, Orientation to DCAA

Competency Area	Knowledge & Skills
CAM	Describe DCAA's process for updating CAM.
CAM	Identify the purpose of DCAA's CAM
CAM	Describe the purpose of CAM
CAM	Identify CAM organization
Government Contracting and Acquisition Process	Describe the roles of the ACO, PCO, and the DCAA auditor as part of the contract administration and procurement team.
Government Contracting and Acquisition Process	Describe the auditor's responsibility to safeguard contractor information.
Government Contracting and Acquisition Process	Describe the three contract life cycle phases.
Government Contracting and Acquisition Process	Define contracting by negotiation as applied to government contracts.
Government Contracting and Acquisition Process	Identify the DCAA and procurement community
Government Contracting and Acquisition Process	Contrast contracting under other than full and open competition procedures and sealed bidding procedures.
Mission, Organization, etc.	Describe the purpose of DCAA.
Mission, Organization, etc.	Describe DCAA's organizational structure.
Mission, Organization, etc.	Identify the five DCAA regions.
Mission, Organization, etc.	Identify DCAA information resources.
Mission, Organization, etc.	Identify the purpose of Defense Contract Audit Agency (DCAA), including its history and organizational structure.
Mission, Organization, etc.	Describe DCAA's Vision Statement
Mission, Organization, etc.	Distinguish a branch office from a resident office.

No. 1121, Briefing Contracts

Competency Area	Knowledge & Skills
Incurred Cost Audits - Direct and Overhead	Identify standard form 26.
Incurred Cost Audits - Direct and Overhead	Identify and interpret the various parts of standard form 26. Understand the timing of contract briefings.
Incurred Cost Audits - Direct and Overhead	Understand parts of a contract.
Incurred Cost Audits - Direct and Overhead	Identify and understandard the different parts of a contract.
Incurred Cost Audits - Direct and Overhead	Understand special provisions that might be part of a contract.
Incurred Cost Audits - Direct and Overhead	Be aware of the significance of special provisions in the contract.

No. 1122, Accounting System Survey

Competency Area	Knowledge & Skills
Preaward Surveys	Describe a Post Contract Award Accounting System Audit
Preaward Surveys	Identify when and why DCAA performs a Post Contract Award Accounting System Audit instead of a Preaward Survey of a Prospective Contractor's Accounting System
Preaward Surveys	Describe the common criteria that all accounting systems should meet.
Preaward Surveys	Identify how documents feed into systems which feed into the Cost Accounting System and the Financial Accounting System.
Preaward Surveys	Explain the three basic types of accounting systems.
Preaward Surveys	Identify internal control weaknesses in an accounting system.
Preaward Surveys	Describe what data should be included in the permanent files from a Preaward Accounting Survey.
Preaward Surveys	Define Preaward Survey of a Prospective Contractor Accounting System
Preaward Surveys	Define DCAA's role in a Preaward Survey
Preaward Surveys	State the highlights of the accounting system.
Preaward Surveys	Recognize that the Cost Accounting System and the Financial Accounting System must reconcile.
Preaward Surveys	State the objectives of internal controls.
Preaward Surveys	Describe and define the objectives for DCAA Accounting System Survey Audits.
Preaward Surveys	Discuss the adequacy of the contractor's Accounting System internal controls.
Preaward Surveys	Identify acceptable Accounting Systems for Government contracting.
Preaward Surveys	Define the requirements for an acceptable accounting system.
Preaward Surveys	Identify data requirements for Preaward Accounting System Survey audits.
Preaward Surveys	List the data that should be gathered during Preaward Accounting System Surveys.
Preaward Surveys	Differentiate between adequate and inadequate Accounting System internal controls.

No. 1126, Adequacy of Proposals

Competency Area	Knowledge & Skills
Forward Pricing Proposals	Use FAR criteria and CAM guidance to properly assess proposal adequacy.
Forward Pricing Proposals	Describe the cost analysis procedures and define cost or pricing data.
Forward Pricing Proposals	Identify DCAA audit effort included in the cost analysis process.
Forward Pricing Proposals	List the benefits of reviewing proposals for adequacy and describe the contractor's. Contracting Officer's and DCAA responsibilities for adequate proposals.
Forward Pricing Proposals	Identify the FAR requirements for an adequate proposal.
Forward Pricing Proposals	List the data the contractor must provide per FAR 15.408, Table 15-2.
Forward Pricing Proposals	Describe subcontract cost or pricing data requirements.
Forward Pricing Proposals	Assess the initial adequacy of the contractor's proposal.
Forward Pricing Proposals	Describe actions that should be taken when the proposal is inadequate.
Forward Pricing Proposals	Notify and coordinate with the contractor and the Contracting Officer.
Forward Pricing Proposals	Identify the FAR submission requirements related to material and subcontract costs.
Forward Pricing Proposals	Describe the requirements related to submitting a consolidated Bill of Material.
Forward Pricing Proposals	Describe the contractor's and DCAA's responsibilities related to competitive and noncompetitive subcontracts and interorganizational transfers.
Forward Pricing Proposals	Identify adequate submission requirements related to subcontracts.
Forward Pricing Proposals	Describe the auditor's requirements related to assist audits of subcontract proposals.
Forward Pricing Proposals	Identify the FAR submission requirements related to direct labor costs.
Forward Pricing Proposals	Describe the contractor's submission requirements for an adequate proposal with respect to direct labor.
Forward Pricing Proposals	Identify the FAR submission requirements for indirect costs.
Forward Pricing Proposals	Describe the contractor's submission requirements for an adequate proposal with respect to indirect costs.
Forward Pricing Proposals	Identify FAR submission requirements related to other directs costs and facilities cost of money.
Forward Pricing Proposals	Describe the contractor's submission requirements for an adequate proposal with respect to other direct costs and

	FCCOM.
Forward Pricing Proposals	**Identify the FAR submission requirements related to preproduction and start-up costs and incurred costs.**
Forward Pricing Proposals	**Describe the criteria for an adequate proposal with respects to preproduction, start-ups costs and incurred costs.**
Forward Pricing Proposals	**Identify the FAR submissions requirements related to change order proposals.**
Forward Pricing Proposals	**Describe the criteria for an adequate change order proposal.**
Forward Pricing Rates	**List FAR criteria for determining which pricing actions require the contractor to submit cost or pricing data and the exceptions for submitting cost or pricing data.**
Forward Pricing Rates	**Identify the benefits of reviewing proposals for adequacy, and the responsibility for proposal adequacy.**

No. 1142, Progress Payments

Competency Area	Knowledge & Skills
Progress Payments	Understand the basics of progress payments.
Progress Payments	Identify the types of contract financing and discuss the advantages, and risks of contract financing.
Progress Payments	Distinguish between the types of progress payments.
Progress Payments	Access the Central Contractor Registration database.
Progress Payments	Describe the various functions of the progress payment team.
Progress Payments	Discuss monitoring and limiting risk during the review of progress payments.
Progress Payments	Identify types of risk assessment and discuss supervision of progress payments.
Progress Payments	Discuss the audit performance during a progress payment review.
Progress Payments	Identify the risk assessment-audit planning considerations.
Progress Payments	Evaluate the propriety of the information in the progress payment request.
Progress Payments	Guidance for preparing audit reports which present the results of audits of progress payments.
Progress Payments	Prepare an audit report in accordance with CAM chapter 10-2 requirements for progress payments evaluations.

No. 1162, Contractor Financial Condition Risk Assessments

Competency Area	Knowledge & Skills
Financial Capability	Terminal Objective (Lesson 1) - Explain the regulatory requirements and Agency guidance applicable to: financial capability audits; the concepts related to the what, why, when, and who of the risk assessment and audit; and financial capability terms and definitions.
Financial Capability	Be able to define the regulatory requirements and Agency guidance on assessing a contractor's financial condition.
Financial Capability	Recognize the needs and benefits of financial risk assessments and audits.
Financial Capability	Know the difference between risk assessment and audit and common traits related to both the modified and detailed risk assessments.
Financial Capability	Know the overall objective of a financial capability audit.
Financial Capability	Recognize the different ways financial condition risk assessments-capability audits are initiated and the coordination process.
Financial Capability	Know the importance of the timing when performing a risk assesment.
Financial Capability	Be able to determine where the risk assessment/audit will be performed (i.e. subsidiary or parent).
Financial Capability	Recognize various financial terms and definitions.
Financial Capability	Terminal Objective (Lesson 2) - Describe the Agency's risk assessment steps (17610) in the modified financial condition risk assessment.
Financial Capability	Recognize when to perform a modified financial condition risk assessment.
Financial Capability	Know the preliminary steps needed to perform a modified risk assessment.
Financial Capability	Know DCAA key financial statement elements used to analyze financial trends.
Financial Capability	Recognize some of the unfavorable trends that could be found in the financial statements.
Financial Capability	Recognize significant events that could impact a financial condition risk assessment.
Financial Capability	Terminal Objective (Lesson 3) - Describe the Agency's risk assessment steps (17600) in the detailed financial condition risk assessment, which is an extension of the modified risk assessment audit program steps.
Financial Capability	Know the overall purpose of and when to perform a detailed financial condition risk assessment
Financial Capability	Recognize important steps performed in the detailed financial condition risk assessment.

Financial Capability	**Know DCAA key financial statement ratios used to analyze financial trends**
Financial Capability	**Know the general concepts pertaining to guarantee agreements, cash sweeps, and cash management plans.**
Financial Capability	**Recognize some of the unfavorable trends that could be found in the financial statements.**
Financial Capability	**Know some of the fundamental internal controls that the contractor should have in place.**
Financial Capability	**Know the general concepts pertaining to guarantee agreements, cash sweeps, and cash management plans.**
Financial Capability	**Understand some of the methods used to determine if a financial capability audit is required after the "detailed" financial condition risk assessment has been performed.**
Financial Capability	**Terminal Objective (Lesson 4) - Explain the financial condition risk assessment (modified or detailed) disposition procedures, in accordance with DCAA guidance, and general audit report concepts.**
Financial Capability	**Recognize the proper financial condition risk assessment procedures for both a modified and a detailed risk assessment.**
Financial Capability	**Know the different types of financial capability audit opinions.**
Financial Capability	**Know what extraordinary management actions are and list some of them.**
Financial Capability	**Recognize types of qualifications which could be presented in the audit report (not risk assessment).**
Financial Capability	**Know possible recommendations, to be included as part of the audit report, to the Contracting Officer if anything other than an "acceptable opinion" is reported.**
Financial Capability	**Know a few of the audit report disposition procedures.**

No. 1221, Basic Flowcharting

Competency Area	Knowledge & Skills
Flowcharting	Utilization of flowcharting.
Flowcharting	Describe the function of a flowchart.
Flowcharting	Utilize the communication advantages of flowcharting.
Flowcharting	identify the critical criteria of an effective flowchart.
Flowcharting	Identify flowcharting symbols.
Other CAATS	Identify the standard sysmbols used to flowchart.
Other CAATS	Prepare flowcharts using those symbols.
Other CAATS	Understand flowchart methodology.
Other CAATS	Identify and understand relational,operational and program flowcharts.
Other CAATS	Identify and understand system flowcharts: program interface, overview, application.
Other CAATS	Use tools provided to prepare appropriate flowcharts required for effective documentation of a contractor activity for the DCAA Permanent file .

No. 1239, Risk and Materiality Assessment

Competency Area	Knowledge & Skills
Materiality/Risk Assessment	Define audit risk and why DCAA performs risk assessments. Identify professional standards that pertain to risk assessment.
Materiality/Risk Assessment	Associate contract type and Government participation to audit risk and discuss major risk considerations.
Materiality/Risk Assessment	Describe Workpaper B and the ICAPs Form and explain the purpose/importance of each.
Materiality/Risk Assessment	Risk Assessment Model
Materiality/Risk Assessment	Define audit risk, list three elements of audit risk and describe the three risk levels.
Materiality/Risk Assessment	Explain why DCAA performs risk assessments.
Materiality/Risk Assessment	Identify the professional standards.
Materiality/Risk Assessment	Describe the three types of risk.
Materiality/Risk Assessment	Describe the three major risk considerations.
Materiality/Risk Assessment	Differentiate between high and low risk contract types and associate contract type and Government participation to risk.
Materiality/Risk Assessment	List some elements in Workpaper B and explain purpose.
Materiality/Risk Assessment	List parts to ICAPS and discuss reporting on risk.

No. 1249, Agreed-Upon Procedures

Competency Area	Knowledge & Skills
Audit Planning	Demonstrate how to convert requested procedures that were vague to GAGAS compliant Agreed-Upon Procedures (AUP).
Audit Planning	Demonstrate how to appropriately request Agreed-Upon Procedures (AUP).
Audit Planning	Differentiate between an examination and an AUP.
Audit Planning	Perform the AUP planning steps.
Audit Planning	Determine the customer's needs.
Audit Planning	Report on an AUP.
Audit Planning	Identify examples of common Code 17900 specific AUPs.
Audit Planning	Identify examples of vague procedures converted to specific AUPs.
Audit Planning	Identify examples of AUP requests and how to report the results.
Audit Planning	Identify requested Agreed-Upon Procedures (AUP) that are more appropriately performed as audits or other services based on discussions with the requestor.
Audit Planning	Identify examples of vague procedures converted to an audit.
Audit Planning	Identify an example of a requested procedure converted to a Memorandum to the ACO.

No. 1261, Scanning Guidance

Competency Area	Knowledge & Skills
CAM	Identify CAM guidance on audit evidence to be retained in the audit working paper files.
CAM	Identify CAM guidance on scanning and determine what and when to scan documents or data.
CAM	Identify CAM guidance on scanning,
CAM	Determine what and when to scan.
CAM	Identify CAM guidance on controls over scanned documents.
CAM	Identify the DCAA preferred file formats.
GAAP/GAAS/GAGAS Knowledge	Identify what constitutes sufficient and appropriate audit evidence and what evidence should be retained in the audit files.
GAAP/GAAS/GAGAS Knowledge	Identify GAGAS and CAM definition of audit evidence.
GAAP/GAAS/GAGAS Knowledge	Identify GAGAS requirements related to audit evidence.
GAAP/GAAS/GAGAS Knowledge	Identify types and strengths and weaknesses of evidence.
GAAP/GAAS/GAGAS Knowledge	Identify the GAGAS and CAM requirements for controls over audit documentation and scanned documents and to perform basic PaperPort functions.
GAAP/GAAS/GAGAS Knowledge	Identify GAGAS requirements on controls over audit documentation.
Other CAATS	Identify the purpose of scanning.
Other CAATS	Learn how to insert a scanned document into a working paper.
Other CAATS	Learn how to scan using a portable scanner.
Other CAATS	Learn how to scan using the office printer/copier/scanner.
Other CAATS	Identify the PaperPort Support Web Site.

No. 1265, APPS Performance Support Module

Competency Area	Knowledge & Skills
Work Paper Preparation	Retrieve an open assignment in DMIS.
Work Paper Preparation	Use the APPS UI to share the appropriate working papers with reviewers and/or supervisor.
Work Paper Preparation	Use the APPS UI to manage electronic working papers during the performance of the audit assignment.
Work Paper Preparation	Customize the audit working paper package based on the requirements of each assignment by creating, adding and deleting individual working papers.
Work Paper Preparation	Customize the audit working paper package based on the requirements of each assignment by adding new sections to the audit package.
Work Paper Preparation	Create and use Working Paper B-99.
Work Paper Preparation	Create the Draft and Final Audit Report.
Work Paper Preparation	Use the APPS User Interface (UI) to generate the final report document.
Work Paper Preparation	Identify and use the APPS User Interface (UI) Utilities.
Work Paper Preparation	Identify and use the APPS User Interface (UI) Working Paper functions.
Work Paper Preparation	Identify and use APPS Tools.
Work Paper Preparation	Identify APPS Tools in Microsoft Word and Excel.
Work Paper Preparation	Describe how the APPS User Interface (UI) is be used for audit closing actions.
Work Paper Preparation	Describe the closing actions required to prepare the final report document for issuance.
Work Paper Preparation	Identify the closing actions required to prepare the electronic working paper audit package for archiving.
Work Paper Preparation	Generate and download the appropriate audit working paper package.
Work Paper Preparation	Recognize the APPS User Interface (UI) functions.
Work Paper Preparation	Locate and use the DCAA Intranet Web link to obtain answers to frequently asked questions about APPS.
Work Paper Preparation	Recognize the APPS Tools used in report preparation.
Work Paper Preparation	Create initial working papers using DMIS/APPS.

No. 1269, Working Paper Documentation

Competency Area	Knowledge & Skills
CAM	Identify CAM requirements for working paper documentation.
CAM	Explain DCAA guidance on how to handle disagreements on audit findings between the auditor and the supervisor; or higher level management.
GAAP/GAAS/GAGAS Knowledge	Identify GAGAS requirements for working paper documentation.
Work Paper Preparation	Describe DCAA's working paper organization and structure.
Work Paper Preparation	Discuss the use of APPS in creating audit working paper packages.
Work Paper Preparation	Describe the different types of audit working papers, their content, and organization.
Work Paper Preparation	Discuss proper practices in Excel worksheet preparation.
Work Paper Preparation	Identify internal control documentation requirements for major contractors.
Work Paper Preparation	Identify internal control documentation requirements for nonmajor contractors.
Work Paper Preparation	Identify Agency requirements and formats for indexing and referencing audit working papers, audit programs, and reports.
Work Paper Preparation	Identify working paper referencing requirements.
Work Paper Preparation	Identify responsibilities, procedures, and tools for documenting supervisory review throughout the audit process.
Work Paper Preparation	Identify CAM requirements for supervisory working paper documentation.
Work Paper Preparation	Identify the three phases of supervisory involvement during the audit.
Work Paper Preparation	Identify supervisory documentation requirements during the three phases of supervision.
Work Paper Preparation	Identify documentation and archiving requirements for additional/supplemental audit effort when the report has already been issued.
Work Paper Preparation	Identify circumstances requiring additional or supplemental audit documentation.
Work Paper Preparation	Identify the basic documentation required on additional or supplemental working papers.
Work Paper Preparation	Describe guidelines for managing APPS file sizes.
Work Paper Preparation	Identify appropriate electronic data to be included in the working paper files.

Work Paper Preparation	**Discuss Agency policy on hardcopy working papers, scanning documents, and filing emails.**
Work Paper Preparation	**List the elements of lead working paper structured notes.**
Work Paper Preparation	**List the elements of detailed working paper on-page notes.**
Work Paper Preparation	**Identify the required elements in completing Working Paper B-2, Review of Relevant Internal Control Data.**
Work Paper Preparation	**List the procedures for archiving additional or supplemental audit documentation.**
Work Paper Preparation	**Describe treatment of superseded and extraneous working papers and file size management.**
Work Paper Preparation	**Identify superseded working papers that should be included in the audit working paper package.**
Work Paper Preparation	**Describe working paper archiving procedures.**
Work Paper Preparation	**Identify GAGAS and DCAA requirements for working paper documentation.**
Work Paper Preparation	**Explain the purpose of Working Paper B-02 in relation to GAGAS requirements.**
Work Paper Preparation	**Identify documentation requirements for relying on computerized data.**
Work Paper Preparation	**Index audit working papers in accordance with Agency standards.**
Work Paper Preparation	**Utilize APPS tools to index and reference audit working papers.**
Work Paper Preparation	**Utilize APPS review tools.**
Work Paper Preparation	**Differentiate between administrative working papers and audit working papers.**

No. 1271, Permanent Files

Competency Area	Knowledge & Skills
Audit Planning	Know the overview of Permanent Files
Audit Planning	Identify the benefits of a well documented permanent file, identify the MAAR requirement concerning permanent files, distinguish between a permanent file and a current file.
Audit Planning	Understand permanent file contents
Audit Planning	Identify the types of information required to be included in or referenced within the permanent file, demonstrate an understand the Electronic Contractor Permanent File (ECPF) system
Audit Planning	Obtaining data from the contractor
Audit Planning	Identify methods for working with Contractors to obtain documentation, identify procedures to resolve access to records problems.

No. 1283, Fraud Awareness

Competency Area	Knowledge & Skills
Fraud Awareness/SIC	Understand fraud and an awareness of the possibility of fraud related to government contracts.
Fraud Awareness/SIC	Define fraud. Explain the three conditions necessary for fraud, and identify fraud laws related to Government contracting.
Fraud Awareness/SIC	Understand an auditor's responsibilities for the consideration of fraud under the Yellow Book and AICPA auditing standards
Fraud Awareness/SIC	Identify the yellow book auditing standards related to fraud, explain the AICPA fraud history and auditor's responsibility as stated in SAS 53, and explain the applicability of the auditing standards to DCAA.
Fraud Awareness/SIC	Provides an overview of DCAA's policies and procedures for the auditor's consideration of fraud.
Fraud Awareness/SIC	Locate the CAM policies and procedures related to the auditor's consideration of fraud, describe DCAA policies and procedures for the auditor's consideration of fraud, define a fraud indicator and identify the sources of fraud indicators and fraud risk indicators related to contract auditing, Describe the role of DCAA's Regional Investigative Support Divisions.
Fraud Awareness/SIC	To provide an overview of DCAA's policies and procedures for referring (reporting) suspected irregularities
Fraud Awareness/SIC	Identify DCAA's preferred method for referring suspected irregularities, Describe the key suspected irregularity reporting responsibilities of the auditor, the supervisor, and the FAO manager, Identify important elements to consider in completing a DCAA Form 2000, Describe how to handle allegations of irregular conduct received from outside DCAA.

No. 1326, Internal Control Systems: Writing the Audit Report

Competency Area	Knowledge & Skills
Audit Report Writing	adequately communicate audit results.
Audit Report Writing	adequately prepare the internal control audit report.
Audit Report Writing	identify good report writing techniques.
Audit Report Writing	identify the related CAM guidance for writing internal control audit reports.
Audit Report Writing	identify the key elements for an effective audit report.
Audit Report Writing	identify the various sections of an internal control audit report.
Audit Report Writing	identify the critical elements of the Statement of Condition and Recommendation section of the internal control audit report.
Audit Report Writing	differentiate between good and bad Statement of Condition and Recommendations.
Audit Report Writing	write an effective Statement of Condition and Recommendation.
Audit Report Writing	adequately prepare and issue a flash audit report.
Audit Report Writing	state the purpose of a flash report.
Audit Report Writing	define when to write a flash report.
Audit Report Writing	demonstrate how to write a flash report.
Audit Report Writing	state the importance of writing good reports.

No. 1570, CAS - Administration and Coverage

Competency Area	Knowledge & Skills
CAS	Discuss the basics of Cost Accounting Standards.
CAS	Discuss cost allocation techniques on government contracts.
CAS	Identify reasons for development of Cost Accounting Standards.
CAS	Discuss at least four reasons why the CAS were developed.
CAS	Identify the fundamental requirements of Public Laws 91-379 and 100-679.
CAS	Describe the format common to all cost accounting standards.
CAS	Describe DCAA's role in conducting CAS audits.
CAS	Define four basic CAS terms.
CAS	Recall the primary objectives of CAS.
CAS	Recognize the impact different cost allocation techniques have on contracts.
CAS	Identify three differences between CAS and FAR.
CAS	Discuss the relationship between Generally Accepted Accounting Principles (GAAP)and Cost Accounting Standards (CAS).
CAS	Identify the relationship between Generally Accepted Accounting Principles (GAAP)and Cost Accounting Standards (CAS).
CAS	Discuss legal requirements and common formats for cost accounting standards.
CAS	List the steps in developing or revising a cost accounting standard.
CAS	Discuss key historical activities carried out by the Cost Accounting Standards Board.
CAS	Identify historical Cost Accounting Standards Board (CASB) activities and discuss actions taken by the DoD to administer CAS during the CASB's absence.
CAS	Identify CAS exemptions.
CAS	List at least three CAS exemptions.
CAS	Identify the dollar thresholds for full and modified CAS coverage.
CAS	To determine the difference between CAS effective and applicable dates.
CAS	Identify the auditor's role in conducting CAS audits.
CAS	Differentiate between Cost Accounting Standards and

	Federal Acquisition Regulations.
CAS	**Identify the dollar thresholds for full and modified CAS coverage.**
CAS	**Differentiate between CAS effective and applicable dates.**

No. 1571, CAS 401, 402, and 405

Competency Area	Knowledge & Skills
CAS	Identify the purpose of CAS 401, Consistency in Estimating, Accumulating and Reporting Costs.
CAS	State the purpose of CAS 401.
CAS	Define the following CAS 401 terms: accumulating costs, actual costs, estimating costs, reporting costs.
CAS	Identify CAS 401 effective dates, applicability, and exemptions.
CAS	Identify the fundamental requirements of CAS 401, Consistency in Estimating, Accumulating and Reporting Costs.
CAS	Describe the two ways CAS 401 requires consistency between estimating and accumulating costs.
CAS	Analyze cost accounting practices used to accumulate and report actual costs.
CAS	Determine whether a contractor's practice is consistent in estimating and accumulating actual costs.
CAS	Identify the proper grouping of homogeneous costs according to CAS 401, Consistency in Estimating, Accumulating and Reporting Costs.
CAS	Recall the specific CAS 401 fundamental requirements.
CAS	Identify the proper grouping of homogeneous costs.
CAS	Determine the level of detail required and presented in contractor cost estimates.
CAS	Identify specific areas requiring consistency.
CAS	Determine contractor compliance with CAS 401
CAS	Explain estimating concerns for material losses or scrap that occurs during the manufacturing process.
CAS	Relate CAS 401 provisions to specific audit situations.
CAS	Identify whether a contractor consistently or inconsistently applies cost accounting practices for estimating and accumulating costs.
CAS	Determine whether or not a specific practice, in a given set of circumstances, complies with CAS 401.
CAS	Identify the purpose of CAS 402
CAS	State the purpose of CAS 402.
CAS	Define the following CAS 402 terms: allocate, cost objective, final cost objective, direct and indirect costs.
CAS	State CAS 402 fundamental requirements.
CAS	Identify CAS 402 effective dates, applicability, and exemptions.

CAS	**Identify double counting in accordance with CAS 402**
CAS	**Explain the concept of double counting.**
CAS	**Explain two acceptable CAS 402 alternatives to avoid double counting.**
CAS	**Identify consistency and disclosure requirements in accordance with CAS 402**
CAS	**Explain how CAS 402 applies to an evaluation of a proposal.**
CAS	**Determine appropriate steps to correct a CAS 402 inconsistency.**
CAS	**Properly treat bid and proposal costs in accordance with CAS 402**
CAS	**Describe the intent of CASB Interpretation No. 1 of CAS 402**
CAS Compliance	**Apply CASB Interpretation No. 1 to a given audit situation.**
CAS Compliance	**Identify the purpose of CAS 405**

No. 1572, CAS 403, 410, 418 and 420

Competency Area	Knowledge & Skills
CAS Compliance	Identify the purpose of CAS 403
CAS Compliance	State the purpose and applicability of CAS 403.
CAS Compliance	State the CAS 403 definition of home office.
CAS Compliance	List the three types of home office expenses under the provisions of CAS 403.
CAS Compliance	Determine which types of costs should be directly allocated to segments.
CAS Compliance	Identify the allocation techniques for centralized services according to CAS 403.
CAS Compliance	Describe CAS 403 requirements for proper grouping of home office expenses.
CAS Compliance	Identify CAS 403 techniques for allocating costs of centralized service functions and staff management to either the segments or a residual expense pool.
CAS Compliance	Identify the requirements for allocating line management costs according to CAS 403.
CAS Compliance	Identify CAS 403 requirements for allocating line management costs, central payments and accruals, and other grouped home office expenses to either the segments or a residual expense pool.
CAS Compliance	Identify the home office residual expense allocation methods according to CAS 403.
CAS Compliance	Identify two CAS 403 methods for allocation of home office residual expenses.
CAS Compliance	Describe CAS 403 criteria allowing for special allocation of residual expenses from the home office in lieu of the amount which would be received under normal allocation procedures.
CAS Compliance	Identify the purpose of CAS 410.
CAS Compliance	State the purpose and applicability of CAS 410.
CAS Compliance	Determine if an expense is properly classified as G&A under the provisions of CAS 410.
CAS Compliance	Determine the proper treatment for home office expenses received by a segment.
CAS Compliance	Identify some fundamental requirements of CAS 410.
CAS Compliance	Identify CAS 410 requirements for selecting an appropriate G&A allocation base.
CAS Compliance	Determine which cost elements belong in the G&A base, depending on the base selected.
CAS Compliance	Identify the fundamental requirements for allocating G&A to inventory and using special allocations in accordance

	with CAS 410.
CAS Compliance	Determine the proper method for allocating the G&A expense pool when items are produced or worked on for stock or product inventory in a given cost accounting period.
CAS Compliance	Identify CAS 410 requirements for using a special allocation of G&A to final cost objectives that receive benefits significantly different from the benefits accruing to other final cost objectives.
CAS Compliance	Identify the purpose of CAS 418.
CAS Compliance	State the purpose and applicability of CAS 418.
CAS Compliance	Identify CAS 418 criteria for classifying costs as either direct or indirect.
CAS Compliance	Describe the meaning of homogeneous as it relates to indirect cost pools.
CAS Compliance	Identify the fundamental requirements for selecting an appropriate allocation base in accordance with CAS 418
CAS Compliance	Identify the fundamental requirements for the allocation of pooled costs to cost objectives.
CAS Compliance	Describe the CAS 418 criteria and techniques for application in selecting an allocation base where indirect cost pools contain a material amount of costs of management or supervision of direct labor or direct material related activities.
CAS Compliance	Identify the fundamental requirements for selecting an appropriate allocation base in accordance with CAS 418
CAS Compliance	Identify the hierarchy of acceptable allocation bases.
CAS Compliance	Describe the CAS 418 criteria and techniques for application in selecting an allocation base where indirect cost pools do not contain a material amount of costs of management or supervision of direct labor or direct material related activities.
CAS Compliance	Identify CAS 418 requirements for using special allocations.
CAS Compliance	Describe CAS 418 requirements for use of pre-established indirect rates and other indirect cost pool issues.
CAS Compliance	Identify the allocation methods that should be used when indirect cost pools benefit one another.
CAS Compliance	Identify the application technique for allocating costs benefiting two or more cost objectives simultaneously.
CAS Compliance	Identify the purpose of CAS 420.
CAS Compliance	State the purpose and applicability of CAS 420.
CAS Compliance	Define basic CAS 420 terms.
CAS Compliance	Describe CAS 420 requirements for accumulating and allocating IR&D/B&P costs.
CAS Compliance	Identify the fundamental requirements for CAS 420.

CAS Compliance	**Determine the proper accounting treatment for IR&D/B&P costs which benefit more than one segment.**
CAS Compliance	**Describe CAS 420 requirements for allocation of home office IR&D/B&P costs to segments.**

No. 1573, CAS 404 and 409

Competency Area	Knowledge & Skills
CAS	Determine the CAS 404 requirements for capitalization of tangible capital assets.
CAS	Describe the CAS 409 requirements for determining the depreciable cost of tangible capital assets, including stating the purpose of CAS? 409, defining residual value, determining depreciable cost of tangible capital assets, identifying allowable depreciation costs in accordance with CAS 409..
CAS	Determine CAS 409 requirements for selecting the method of depreciation used to assign the depreciable cost of tangible capital assets to cost accounting periods, including defining depreciation, determing patterns and measurement of asset consumption, identifying the proper treatment for a contractor's change in depreciation method, and determining if a contractor's methods are acceptable for contract costing purposes.
CAS	Describe CAS 409 requirements relating to assignment of gains and losses recognized upon deposition of a tangible capital asset. (Lesson 11)
CAS	Describe other matters related to CAS 409 requirements, including determining when depreciation of assets should begin, explaining how depreciable spare parts are treated, differentiating between a change in cost accounting practice and a change in estimates, and determining the proper accounting treatment of assets acquired prior to compliance with CAS 409.
CAS	Discuss CAS 409 requirements related to: direct charging; organizational units; assigning gains or losses; and effective dates and exemptions. (Lesson 13)
CAS	Assess contractor compliance with CAS 404 requirements regarding the purchase price and preparatory costs for purchased costs for purchased tangible capital assets, including stating the purpose of CAS 404, determining CAS 404 requirements and other considerations capitalization of purchased tangible capital assets, and defining tangible capital asset, acquisition cost, purchase price, and preparatory cost.
CAS	Describe CAS 404 requirements for capitalization of tangible capital assets acquired through donations, including whether the assets shoujld be capitalized, identify allowable costs related to donated assets, identify the correct asset value for capitalized donated assets..
CAS	Determine CAS 404 requirements for capitalization of tangible capital assets acquired through business combinations. (Lesson 3)
	Determine CAS 404 requirements for capitalization of contractor constructed tangible capital assets, including determining the cost of self constructed assets,

CAS	**identifying the proper accounting treament for self constructed assets similar to the contractor's regular product, determining if self constructed assets include a full G&A allocation, determining if self constructed assets are subject to capitalization.**
CAS	**Identify minimum service life and acquisition cost criteria for capitalization of tangible capital assets and determine if a contractor is compliant with the criteria and describe other specific characteristics pertinent to a contractor's capitalization policy.**
CAS	**Identify CAS 404 criteria relating to asset accountability units, define asset accountability unit, and determine if a contractor should treat anh property, plant, and equipment as separate asset accountability units..**
CAS	**Determine CAS 404 requirements for capitalization of original complements of low cost equipment and betterments and improvements, including definition of such, examples of such, determine if a contractort should capitalize its olriginal complement, know the difference between betterments and improvement and repair and maintenance, and identify CAS 404 effective data and applicability date.**
CAS	**Describe the CAS 409 requirements for depreciation of tangible capital assets.**
CAS	**State CAS 409 requirements for estimating the service life of a tangible capital asset, including defining service life, explaining the required records contractors must maintain to support its established tangible capital assets service lives, determining asset service lives when supporting records are/are not available, explaining when contracting parties can negotiate the service life, and identifying the basis for estimated service life and depreciation methods for an original complement of low cost equipment.**
CAS	**Describe the CAS 409 requirements for determining the depreciable cost of tangible capital assets, including stating the purpose of CAS 409, defining residual value, determining depreciable cost of tangible capital assets, identifying allowable depreciation costs in accordance with CAS 409.**

No. 1574, CAS 414 and 417

Competency Area	Knowledge & Skills
CAS	Define basic CAS 414 terms
CAS Compliance	Apply the concepts of CAS 414
CAS Compliance	State the purpose of CAS 414
CAS Compliance	Describe the components of Form CASB-CMF
CAS Compliance	Apply the concepts of CAS 414
CAS Compliance	Understand the CASB-CMF Form
CAS Compliance	Understand the CASB-CMF Form
CAS Compliance	Apply the concepts of CAS 414
CAS Compliance	Apply the concepts of CAS 414
CAS Compliance	Apply the concepts of CAS 417
CAS Compliance	Apply the concepts of CAS 414
CAS Compliance	Apply the concepts of CAS 417
CAS Compliance	Calculate cost of money rates in accordance with CAS 414 and applicable guidance
CAS Compliance	Determine how these rates are used to complete Form CASB-CMF
CAS Compliance	State what types of costs are included in columns 2 through 4 of Form CASB-CMF
CAS Compliance	Demonstrate how to compute the net book value for each of these costs
CAS Compliance	Explain the distinction between distributed and undistributed costs
CAS Compliance	Complete columns 5, 6, and 7 of Form CASB-CMF
CAS Compliance	Demonstrate how to allocate facilities capital cost of money to individual contracts in an incurred cost audit
CAS Compliance	Demonstrate how to calculate facilities capital cost of money with regard to contract price proposals
CAS Compliance	State the purpose and fundamental requirement of CAS 417
CAS Compliance	Determine effective and applicability dates
CAS Compliance	Identify which costs are included in the capitalized amount of self-constructed assets under CAS 417
CAS Compliance	Describe the method that can be used by contractors to account for CAS 417
CAS Compliance	Describe the method by which contractors receive payment for CAS 417 Cost of Money
CAS Compliance	Determine the representative investment amount for use in computing cost of money relative to capital assets under construction

CAS Compliance	**Calculate the cost of money that should be included in the construction-in-progress (CIP) account**
CAS Compliance	**Describe CAS 417 requirements for determining construction costs where construction of the asset was interrupted**
CAS Compliance	**Recall DCAA guidance for determining the cost of preparing land for its intended use and installation costs relative to purchased assets**

No. 1575, CAS 406 - Cost Accounting Period

Competency Area	Knowledge & Skills
CAS	List CAS 406 requirements that allow for use of a mutually agreeable annual period other than the contractor's fiscal year as the cost accounting period.
CAS	State why the fiscal year is considered the most appropriate cost accounting period for costing government contracts.
CAS	Discuss the CAS 406 criteria for using an allocation base calculated on a period other than the contractor's fiscal year.
CAS	Describe CAS 406 criteria for using estimated indirect expense rates.
CAS	Determine how to choose a cost accounting period when an indirect function exists for only a partial year.
CAS	Determine how to choose an appropriate cost accounting period when the contractor changes its fiscal year.
CAS	Complete Case Study Exercises that help familiarize you with the requirements for the correct selection of a Cost Accounting Period using the criteria described in CAS 406.
CAS	Understand the CAS Board's guidance on restructuring costs.
CAS	State the purpose of CAS 406 and describe basic terminology used in the standard.

No. 1576, CAS 408 and 415

Competency Area	Knowledge & Skills
CAS	Determine when entitlement is earned for personal absences.
CAS	Assign costs to proper cost accounting periods.
CAS	Determine which method to use under given circumstances.
CAS	Determine the proper adjustments to compensated personal absence costs when a new plan or custom has been adopted, or an existing plan has changed.
CAS	Determine deferred compensation costs for cash awards when future services are required and when funding is irrevocable.
CAS	Identify CAS 408 fundamental requirements, including the effective date and applicability.
CAS	Identify two accounting methods CAS 408 permits.
CAS	Describe CAS 408 criteria for allocating costs of compensated personal absence to cost objectives of the period of assignment.
CAS	Identify CAS 415 fundamental requirements, including the effective date and applicability.
CAS	Identify six criteria that must be met to permit the accrual of deferred compensation costs.
CAS	Explain the CAS 415 criteria used to measure and assign deferred compensation for cash award plans.
CAS	Identify the various types of cash award plans.
CAS	Describe CAS 415 criteria relating to allowance for forfeitures.
CAS	Identify the types of "other than cash" plans.
CAS	Explain the CAS 415 criteria used to measure and assign deferred compensation costs for other than cash award plans.
CAS	Explain the CAS 415 criteria when an employee is required to perform future service.
CAS	State the purpose of CAS 408.
CAS	Define compensated personal absence and entitlements.
CAS	State the purpose of CAS 415.
CAS	Define deferred compensation.
CAS	State what interest rate CAS 415 requires when calculating the present value of future benefits.
CAS	List the criteria for plans not covered under CAS 415.
CAS	Calculate compensated personal absence costs to be assigned to cost accounting periods using the accrual method based on CAS 408 criteria.

No. 1577, CAS 407 - Standard Costs for Direct Matl. & Labor

Competency Area	Knowledge & Skills
CAS	Determine the standard's effective dates and applicability.
CAS	Complete two exercises to reinforce understanding.
CAS	Identify the CAS 407 fundamental requirements.
CAS	Identify the CAS 407 requirements in setting and revising labor and direct material standards.
CAS	Identify the requirements of CAS 407 for setting and revising standards.
CAS	Describe the additional CAS 407 requirements for setting labor standards.
CAS	Identify the two exceptions to CAS 407 criteria on using labor standards.
CAS	Identify the CAS 407 requirements for disposition of variances.
CAS	Identify the three types of labor and material variances.
CAS	Identify two different techniques for recognizing material-price variances.
CAS	Evaluate examples of methods commonly used to set labor and material standards.
CAS	State the purpose of CAS 407.
CAS	Define production unit, standard cost, and variance.
CAS	State the minimum criteria contractor's written policy should include when setting quantity or price standards.
CAS	Become acquainted with the additional CAS 407 criteria and exceptions for setting and using labor standards.
CAS	Become acquainted with labor and material variance types and the basis for allocating labor and material variances to cost objectives.
CAS	State the basis on which labor and material variances may be allocated to cost objectives.

No. 1578, CAS 416 - Accounting for Insurance Costs

Competency Area	Knowledge & Skills
CAS	Identify the fundamental requirements of CAS 416, including the standard's effective and applicability dates. (Lesson 1)
CAS	State the purpose of CAS 416, Accounting for Insurance Costs, and describe basic terminology and requiements of the standard.
CAS	Determine insurance costs for purchased insurance plans using the criteria described in CAS 416. (Lesson 2)
CAS	Describe how to assign insurance costs to cost accounting periods in accordance with CAS 416. (Lesson 2)
CAS	Determine the cost of insurance under self-insurance programs in accordance with the criteria prescribed in CAS 416. (Lesson 3)
CAS	Identify CAS 416 requirements for the allocation of insurance costs to cost objectives. (Lesson 4)

No. 1579, CAS 411 - Acct. for Acquisition Cost of Material

Competency Area	Knowledge & Skills
CAS	Identify the standard's effective and applicability dates.
CAS	Identify what elements are included in total material cost.
CAS	Explain what a material inventory record is and provide examples based on CAS 411 criteria.
CAS	Identify CAS 411 requirements pertaining to unconsumed indirect material.
CAS	Explain the impact of CAS 411 on Material Requirements Planning (MRP) systems.
CAS	Identify DoD guidelines on MRP systems.
CAS	State the purpose of CAS 411 and describe basic terminology used in the standard.
CAS	List the acceptable inventory costing methods under CAS 411.
CAS	List the three methods that can be used to allocate material cost to a cost objective and state when each method is appropriate.

No. 1580, CASB Disclosure Statements

Competency Area	Knowledge & Skills
CAS Disclosure Statements	Describe the disclosure statement's purpose.
CAS Disclosure Statements	Identify disclosure statement filing requirements.
CAS Disclosure Statements	Describe the requirements for contractor disclosure statement submission.
CAS Disclosure Statements	Identify the elements of a disclosure statement.
CAS Disclosure Statements	Identify the elements of a disclosure statement and identify the types and location of information contractors provide in disclosure statements.
CAS Disclosure Statements	Understand the basic disclosure statement process from solicitation through amendment.
CAS Disclosure Statements	Identify the appropriate procedures for reporting the results of disclosure statement audits.
CAS Disclosure Statements	Describe the major steps in DCAA's standard disclosure statement audit program.
CAS Disclosure Statements	Describe the disclosure statement's purpose and identify the reasons for contractor disclosure of its cost accounting practices.
CAS Disclosure Statements	Define disclosure statement terms.
CAS Disclosure Statements	Describe the basic disclosure statement process.
CAS Disclosure Statements	Describe the fundamentals of disclosure statement audits.
CAS Disclosure Statements	Recall the criteria for an adequate and compliant disclosure statement.
CAS Disclosure Statements	Identify the auditor's responsibilities regarding use of the disclosure statement.
CAS Disclosure Statements	Identify the auditor's continuing disclosure statement responsibilities related to adequacy and compliance.

No. 1581, CAS 412 and 413

Competency Area	Knowledge & Skills
CAS	Describe the purpose of CAS 412 and 413, rules governing pension accounting, purpose of significant pension rules and regulations, differences between Government contract costing regulations on pensions and other pension related requirements, and basic pension plan concepts.
CAS	Describe the two basic types of pension plans, actuary terms, actuarial cost methods, and circumstances causing assignable cost credits, deficits, and limitations.
CAS	Identify components of pension costs for defined-contribution plans, defined-benefit plans, and pay-as-you-go plans. Identify appropriate amortization schedules for unfunded actuarial liabilities in varying circumstances. List two types of pension costs that must be separately identified and eliminated from any amortized unfunded actuarial liabilities.
CAS	Identify proper actuarial cost methods for measuring pension costs under different pension plan types, proper calculation of normal costs based on whether or not the pension plan benefits are a function of salaries and wages or years of service, and requirements for evaluating actuarial assumptions. Define how pension costs are measured under Pay-AS-You-Go plans.
CAS	Define CAS 412 requirements for assigning pension costs to cost accounting periods, calculate the floor and ceiling limitations on assigning pension costs. Define proper accounting treatments for assignable pension cost credits and deficits. Define proper accounting treatment for prepayment credfits.
CAS	Identify circumstances causing pension costs to be unallocable (failure to fund) and funding requirements for allocation to Government contracts under qualified defined benefit plans, nonqualified defined-benefit plans, and pay-as-you-go plans.
CAS	State the purpose of CAS 413. Define actuarial gains and losses. Identify the following CAS 413 requirements: annual valuation, identification, amortization periods, adjustments due to termination and curtailments of benefits, and reasonableness of actuarial assumptions.
CAS	Identifyasset valuation methods, identify the asset valuation corridor, define consistency requirements for asset valuation methods used, define exemptions for pension plans funded with insurance companies, and recognize allowable adjustments to pension fund values.
	Identify: proper methods of allocating pension costs to segments using an allocation base, conditions requiring separate pension cost calculations by segment, methods of allocating pension plan assets to segments,

CAS	**requirements for assignable cost limitations adn record maintenance at the segment level, proper accounting treatment for transfers of participants between business units and inactive participants, consistency requirements for actuarial cost methods among segments and home office allocations, and proper accounting treatment of pension costs for segment closures, pension plan terminations, or curtailment of benefits.**
CAS	**Differentiate between CAS and FAR pension plan funding requirements relating to funding dates, rates of return, adjustments due to actuarial assumed funding dates, and increased funding due to delays in funding. Identify sources for verifying pension plan funding dates. Define partial funding and its impact on the allowability of costs for progress payment and public vouchers.**
CAS	**Differentiate between FAS 87, CAS, and FAR in accounting for pension costs related to actuarial cost methods, asset valuation methods, actuarial gains and losses, and funding of pension costs.**

No. 1601, FAR 31, Allowable and Unallowable Costs

Competency Area	Knowledge & Skills
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Describe the applicability of FAR 31, Contract Cost Principles and Procedures.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Describe the various types of contracts and subcontracts to which FAR Part 31 applies.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify the composition and allowability of costs as specified in FAR Part 31.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Explain the composition of contract costs including total cost.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Define direct costs.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Define indirect costs.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify the five factors to consider in determining whether a cost is allowable.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Discuss the factors determining the allocability of costs.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Discuss the factors determining cost reasonableness.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Explain the impact contract terms and conditions have on determining cost allowability.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify and apply in audits specifically allowable costs as per FAR 31.205, "Selected Costs."
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify costs that are specifically allowable.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Apply the applicable cost principles in audits of commercial activities.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Iidentify and apply in audits specifically unallowable costs as per FAR 31.205, "Selected Costs."
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Identify costs that are specifically unallowable.
FAR/DFARS/CAS/OMB Circ. Rules/Regs	Apply the applicable cost principles in audits of commercial activities.

No. 1602, Allowable Costs with Restrictions (Non-employee)

Competency Area	Knowledge & Skills
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when patent, selling, and economic planning type costs are allowable and unallowable.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when Public Relations type costs are allowable and unallowable.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when Professional Service type costs are allowable and unallowable.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when specific costs are allowable and unallowable for other type costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when IR&D and B& P costs are allowable, distinguish between IR&D, B&P and M&PE.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when equipment and tooling type costs are allowable and unallowable.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Describe when Insurance and Legal type costs are allowable and unallowable.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to Public Relations, Advertising, Lobbying, and Political Activities.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to Professional Service costys.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to Insurance and legal costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to facility, equipment, tooling and other related costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to IR&D, B&P, and M&PE.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to patent, selling, economic planning and taxes.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs relating to contingency, fines & penalties, mischarging, interest, and contract termination.

No. 1603, Allowable Costs with Restrictions (Employee)

Competency Area	Knowledge & Skills
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable costs for compensation and other labor related costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Determine allowable and unallowable costs related to compensation for personal services.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Explain the limitation on allowable senior executive compensation costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable employee morale, health, welfare, food service, and dormitory costs and credits.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Determine allowable and unallowable recruitment costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Determine allowable and unallowable training and educational costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable pension costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Determine when pension costs are allowable and unallowable.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Explain the two types of pension plans.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Discuss the requirement for a CIPR (Contractor Insurance/Pension Review).
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable travel and relocation costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Determine allowable and unallowable employee travel costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Determine per diem rates using the Joint Travel Regulations and Federal Travel Regulations websites.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Explain documenation requirements for travel costs.
Allow., Alloc., Reason. Concepts (FAR 31.2)	Identify allowable and unallowable employee relocation costs.

No. 1650, Basic Leases

Competency Area	Knowledge & Skills
GAAP/GAAS/GAGAS Knowledge	Apply the criteria in a case situation to determine the proper classification of leases.
GAAP/GAAS/GAGAS Knowledge	Identify the capitalization criteria from SFAS 13.
GAAP/GAAS/GAGAS Knowledge	Describe the appropriate journal entries for transactions under capital and operating leases.
GAAP/GAAS/GAGAS Knowledge	Identify the appropriate FAR clauses covering operating and capital lease accounting.
GAAP/GAAS/GAGAS Knowledge	Recognize the GAAP and Government contract cost accounting requirements for lease accounting.

No. 2111, Operations Audit

Competency Area	Knowledge & Skills
Operations Audit	Demonstrate a broad understanding of operations audits.
Operations Audit	Define operations audits, explain the authority for DCAA to perform operations audits, describe the nature of operations audits, understand that GAGAS applies to operations audits, describe the DCAA Organization for operations audits and understand the similarity of operations audits with quality management.
Operations Audit	Explain operations audits by contrasting it with financial audits.
Operations Audit	Describe the objectives of operations audits, describe the relationship between financial and operations audits, and explain the differences between financial and operations audits.
Operations Audit	Understand the types of operations audits performed by DCAA.
Operations Audit	List the main categories of operations audits performed by DCAA, describe labor utilization audits, give examples of other operation audits and describe facilities audits and material management audits.
Operations Audit	Understand the approach to, methodologies and phases of operations audits.
Operations Audit	Explain the two basic operations auditing approaches, describe basic methodology of operations auditing, and explain the phases of an operations audit.
Operations Audit	Explain how to assess the need for operations audits.
Operations Audit	Describe potential deficiencies or audit leads, describe sources of audit leads, and list some indicators of potential problem areas.
Operations Audit	Describe the steps involved in planning and conducting an operations audit.
Operations Audit	Explain the strategy of performing an operations audit,describe the preliminary review and survey phase,and describe the in-depth review phase.
Operations Audit	Develop audit findings from the results of the fieldwork.
Operations Audit	Explain the attributes of an audit finding,describe the methods for communicating audit results andrequirements for the audit report.

No. 2213, Terminations: Criteria, Intro. & Gen. Audit Steps

Competency Area	Knowledge & Skills
Termination	Identify the overriding principle in a successful settlement and distinguish between terminations for convenience and for default .
Termination	Distinguish between partial and complete terminations and define DCAA's responsibilities.
Termination	Identify the appropriate audit planning requirements, relevant settlement documents to review and establish the audit scope.
Termination	Understand the purpose and use of the Notice of Termination and Schedule of Accounting Information, and identify the thresholds for audit and DCAA's responsibility.
Termination	Define the terms involved in a termination and determine the applicability of FAR Part 49.

No. 2214, Terminations: Term. Proposals & Term. Inventory

Competency Area	Knowledge & Skills
Termination	Discuss the different types of contracts and settlement proposals.
Termination	Discuss the types of terminations settlements proposals and the methods used to submit termination settlement proposals.
Termination	Discuss auditing the termination inventory.
Termination	Explain the methods of evaluating termination inventory, regardless of the basis of the termination settlement proposal.

No. 2215, Terminations: Audit of Terminations Proposals

Competency Area	Knowledge & Skills
Termination	Define the termination items of cost and audit procedures related to your audit.
Termination	Define the termination items of cost and apply the appropriate audit procedures for fixed price contracts using the inventory method.
Termination	Discuss the termination proposal performed on a total cost basis.
Termination	Define the termination items of cost and apply the appropriate audit procedures for fixed price contracts using the total cost basis.
Termination	Discuss when a cost reimbursement contract is used.
Termination	Define the termination items of cost and apply the appropriate audit procedures for cost reimbursable contracts.

No. 2311, Defective Pricing

Competency Area	Knowledge & Skills
Defective Pricing	Determine the audit baseline, determine possible sources for the audit baseline amount.
Defective Pricing	Understand the purpose and fundamental requirements of the Truth in Negotiations Act (TINA).
Defective Pricing	Explain the purpose, list the regulations implement by TINA, identify contracts covered by TINA.
Defective Pricing	Recognize the impact of TINA's access to records provisions on the timeliness of postaward audits, summarize the postaward audit process, define relevant terms, related requirements and audit implications.
Defective Pricing	Understand the purpose of performing a postaward audit.
Defective Pricing	Describe the purpose, nature and objective of a postaward audit, explain when defective pricing exists, evaluate the materiality of the defective pricing findings.
Defective Pricing	How to plan for an effective audit.
Defective Pricing	Understand the importance of early and continuous contact with the Contracting officer, describe what the auditor needs to do to effectively plan the postaward audit.
Defective Pricing	Identify preliminary background information and data needed to start your postaward audit, obtain Price Negotiation Memorandums (PNMs) and request data for the audit.
Defective Pricing	Establish the audit baseline for a postaward audit.
Defective Pricing	Calculate the baseline in an exercise.
Defective Pricing	Perform underrun/overrun tests in the postaward audit.
Defective Pricing	Identify the five points required to show defective pricing, complete an exercise using an underrun/overrun analysis and the CMTL Video CD to decide which cost elements to review.
Defective Pricing	Identify potential defective pricing data, explain underrun/overrun tests and when defective pricing exists
Defective Pricing	Discuss the correct audit methods in evaluating the contractors proposed direct labor costs.
Defective Pricing	Identify postaward audit procedures for reviewing direct labor hours and rates, identify defective pricing or explain why cost or pricing data are defective using the CMTL video CD
Defective Pricing	Identify methods used to propose direct labor hours, determine how and if the data is actually defective by use of the actual knowledge concept.
Defective Pricing	Discuss methods to audit material, subcontracts, and other direct costs.

Defective Pricing	**Audit postaward material cost, including parts selection and review of all purchasing documents and vendor quotes.**
Defective Pricing	**Determine how to use statistical sampling techniques in postaward audits, explain audit procedures for evaluating material costs when auditing a subcontract versus prime contract.**
Defective Pricing	**identify how to properly treat and explain offsets.**
Defective Pricing	**Determine if amendments to TINA affect the treatment of offsets and if the proposed offsets are allowable.**
Defective Pricing	**Discuss the guidance for preparing and distributing reports on postaward audits.**
Defective Pricing	**Explain reporting requirements and the necessary concluding audit actions, know what information should be included in audit report explanatory notes.**
Defective Pricing	**Explain the various proposal analysis techniques, identify to whom and when the contractor should submit cost or pricing data**
Defective Pricing	**Explain prime and subcontract auditor responsibilities for subcontractor costs, Identify the date that determines a contractor's and subcontractor's liability for defective pricing.**
Defective Pricing	**Identify and use related information from other reports and documents in your postaward audit.**
Defective Pricing	**Determine the need for and extent of probes into major cost elements, identify possible defective pricing indicators, complete a chronology of significant events.**
Defective Pricing	**Analyze other direct costs by category and review costs with significant underruns.**
Defective Pricing	**Explain how requests from contracting officers for assistance in resolving defective pricing findings should be treated.**
Defective Pricing	**Analyze and calculate a price adjustment.**
Defective Pricing	**Identify the "natural and probable consequence doctrine" related to the calculation of a price adjustment.**
Defective Pricing	**Calculate a recommended price adjustment, determine the prime contract price adjustment resulting from subcontractor defective data.**

No. 2421, Equitable Adjustments and the Audit Approach

Competency Area	Knowledge & Skills
Claims	Distinguish between an equitable adjustment and delay/disruption proposal or claim
Claims	Identify the law that covers claims
Claims	List at least three FAR clauses on equitable adjustments and delay claims
Claims	Discuss the auditor's responsibilities in planning, performing, and documenting an audit of equitable adjustments
Claims	Name the four approaches to equitable adjustments
Claims	Distinguish between the four audit approaches
Claims	Identify key elements of each approach
Claims	Explain the differences between an equitable adjustment and a claim
Claims	Identify who is responsible for determining if a request is an equitable adjustment or claim or proposal
Claims	List the three criteria for determining if a request is a claim
Claims	Explain the four approaches to equitable adjustments
Claims	Identify the three segments of a delay/disruption
Claims	Define in your own words the three segments of a delay/disruption
Claims	Identify the two elements a contractor must prove to submit a valid claim
Claims	Distinguish between entitlement and quantum
Claims	List the seven elements of the audit approach
Claims	List and define the six sources of proper planning
Claims	Define what constitutes adequate evidential matter
Claims	Distinguish between entitlement and quantum
Claims	Explain the auditor's responsibilities during the audit
Equitable Adjustments	Distinguish between an equitable adjustment and delay claim.
Equitable Adjustments	Identify who is responsible for determining if a request is an equitable adjustment proposal or claim, and the criteria for determining if a request is a claim

No. 2422, Equitable Adj. Costs and the Eichleay Formula

Competency Area	Knowledge & Skills
Equitable Adjustments	Determine the impact contract modifications have on direct costs, cumulative costs, indirect cost adjustments, and unabsorbed/extended overhead.
Equitable Adjustments	Describe direct impact costs, cumulative impact costs, and unabsorbed and extended overhead.
Equitable Adjustments	Describe the audit concerns and determine the acceptability of claimed/proposed equitable adjustment amounts for labor costs.
Equitable Adjustments	Describe audit concerns and determine the acceptability of claimed/proposed equitable adjustment amounts for direct labor resulting from new/additional labor, labor rate changes, labor class changes, and labor hour inefficiencies.
Equitable Adjustments	Describe the audit concerns and determine the acceptability of claimed/proposed equitable adjustment amounts for material costs.
Equitable Adjustments	Describe audit concerns and determine the acceptability of claimed/proposed equitable adjustment amounts for material/purchased parts, subcontracts, indirect costs charged direct, ODCs (travel, equipment), and normal indirect costs
Equitable Adjustments	Describe the audit concerns and determine the acceptability of claimed/proposed equitable adjustment amounts and bonding costs.
Equitable Adjustments	Determine the allowability of the costs for preparing equitable adjustment proposals and claims, and bonding costs.
Equitable Adjustments	Describe the audit concerns and determine the acceptability of claimed/proposed equitable adjustment amounts for profit or fee.
Equitable Adjustments	Determine the allowable profit on equitable adjustment claims and proposals.
Equitable Adjustments	Define normal overhead expenses and unabsorbed overhead and the Eichleay formula.
Equitable Adjustments	Define normal overhead expenses, unabsorbed overhead, the Eichleay formula, and list the four alternatives to the Eichleay formula.
Equitable Adjustments	Describe the Eichleay formula assumptions and compute adjustments as necessary.
Equitable Adjustments	Describe the five assumptions that are made when using the Eichleay formula, compute adjustments to the Eichleay formula, as necessary, and apply the CAM suggested reporting format for adjustments or credits to the Eichleay formula.
Equitable Adjustments	Describe the audit approach to the Eichleay formula.

Equitable Adjustments	**List the six areas that should be considered in an audit of the Eichleay formula, explain the impact of replacement work on fixed overhead, list the most common adjustments to the Eichleay formula, and list the indicators of replacement work.**

No. 2430, DCAA Form 1 Preparation and Processing

Competency Area	Knowledge & Skills
Auditing Standards and Procedures	Provide background on the purpose of, and to provide support for auditors preparing, the DCAA Notice of Contract Costs Suspended and/or Disapproved (Form 1).
Auditing Standards and Procedures	Identify the purpose of Form 1 and DCAA's authority to issue a Form 1.
Auditing Standards and Procedures	Describe the two types of Form 1, and when their use is appropriate.
Auditing Standards and Procedures	Distinguish between a cost disapproval and a cost suspension.
Auditing Standards and Procedures	Explain why costs are suspended or disapproved.
Auditing Standards and Procedures	Identify fieldwork required prior to issuing a Form 1.
Auditing Standards and Procedures	Explain the impact of direct billing on issuing a Form 1.

No. 3121, Earned Value Management System (EVMS)

Competency Area	Knowledge & Skills
Audit Areas	Know the over all objective of and the primary purpose of an Earned Value Management Surveillance (EVMS) audit.
Audit Areas	Identify DCMA and DCAA primary EVMS roles and responsibilities.
Audit Areas	Recognize important dates and dollar thresholds relating to EVMS contract.
Audit Areas	Be able to define the regulatory requirements and Agency guidance on assessing a contractors EVMS.
Audit Areas	List specific contract clauses pertaining in an EVMS contract.
Audit Areas	Recognize various EVMS terminology.
Audit Areas	Identify specific DD Forms used with EVMS contracts.
Audit Areas	Know the overall planning and programming aspects of an Earned Value Management System (EVMS) surveillance audit.
Audit Areas	Identify the appropriate DMIS activity code and audit program to use for the various EVMS audits.
Audit Areas	Be able to determine the appropriate scope of the EVMS surveillance audit (i.e., system and report surveillance or report surveillance only).
Audit Areas	Be able to complete the Program Plan Risk Assessment Form for EVM surveillance audits.
Audit Areas	Be able to develop a universe of EVM covered contracts and other contracts with reporting requirements.
Audit Areas	Know the importance of the contract brief as it pertains to an EVMS audit.
Audit Areas	Understand the differences between the two audit programs available for EVMS surveillance audits.
Audit Areas	Identify specific Working Paper B risk assessment information obtained during the annual EVMS Programming and Planning.
Audit Areas	List the areas of the EVM system to be documented.
Audit Areas	Understand the critical aspects of coordination when performing an EVMS audit.
Audit Areas	List some of the important things to consider regarding the permanent files as they relate to EVMS.
Audit Areas	Identify specific items which need to be discussed with the DCMA's Contract Management Office (CMO) EVM monitor in the planning stages of the audit.
Audit Areas	Identify EVMS requirements that flow-down to subcontractors.

Audit Areas	**Understand the prime contractor's responsibilities related to EVMS requirements flow down to subcontractors.**
Audit Areas	**Know how to complete the tailored risk assessment format (Section 6) of Working Paper B (Review of Relevant Internal Control Data).**
Audit Areas	**Be familiar with the 14 Earned Value Management Guidelines generally assigned to DCAA.**
Audit Areas	**Understand which of DCAA's internal control audits relate to each of the 14 EVM Guidelines.**
Audit Areas	**Recognize specific detailed audit steps associated with each of the 14 EVM Guidelines.**
Audit Areas	**Be familiar with the detailed audit program sections for EVM report surveillance contained in the audit programs for DMIS Codes 17750 (System and Report Surveillance) and 17760 (Report Surveillance).**
Audit Areas	**Recognize the detailed audit steps for evaluation of reports, reconciliations, estimated cost at completion (EAC), variance analysis contained in the audit programs for DMIS Codes 17750 (System and Report Surveillance) and 17760 (Report Surveillance).**
Audit Areas	**Be familiar with the EVMS audit report distribution.**

No. 3140, Contract Closeout Procedures

Competency Area	Knowledge & Skills
Contract Audit Closing Statements	Explain DCAA's policy regarding CACWS, evaluation of the final voucher, and the preferred contract closeout method.
Contract Audit Closing Statements	Explain the purpose of an evaluation of the final voucher.
Contract Audit Closing Statements	Perform an evaluation of the final voucher submitted under DoD commercial T&M/LH contracts.
Contract Audit Closing Statements	DCAA's policy regarding contract closeout procedures, steps to take in order to implement the preferred contract closeout method, and purpose of the cumulative allowable cost worksheet (CACWS) and the evaluation of the final voucher.
Contract Audit Closing Statements	Explain the purpose of an evaluation of the final voucher, examine a contractor's submission for adequacy and completeness, and explain the steps involved when using one evaluation memo for multiple contracts.
Contract Audit Closing Statements	Explain the preliminary steps of an evaluation of the final voucher, the contract terms, the conditions, the open issues that may affect contract closeout, and why/when the use of Quick Closeout rates is appropriate.

No. 8445, PWT Basics

Competency Area	Knowledge & Skills
Team Building	List the major events in the history of Total Quality Management (TQM) and Participative Work Teams (PWTs).
Team Building	Describe the content of the Strategic Plan and identify useful characteristics of the Strategic Plan
Team Building	Describe TQM and TQM Tools and Procedures
Team Building	Identify the Dynamics of Teaming
Team Building	Identify the Elements of a Team Meeting
Team Building	Describe a PWT and PWT Attributes and Expectations
Team Building	Discuss early DCAA TQM and PWT initiatives.
Team Building	Discuss DCAA's Mission Statement.
Team Building	Identify the four principles of quality.
Team Building	Identify TQM Fundamentals.
Team Building	Describe process improvement.
Team Building	Identify TQM tools and techniques.
Team Building	Identify the attributes and expectations of a FAO Audit Participative Work Team (PWT).
Team Building	Describe the expectations of Administrative PWTs and Management teams.
Team Building	Describe team building.
Team Building	Identify the 6 "Cs" of teamwork.
Team Building	Describe the team goal setting process.
Team Building	Identify the SMART concepts.
Team Building	Identify the advantages of teamwork.
Team Building	Identify the three elements of a successful meeting.
Team Building	Identify the elements for an adequate meeting agenda.
Team Building	Identify when TQM/PWT was incorporated into the Strategic Plan.
Team Building	Discuss the purpose of DCAA's Strategic Plan.
Team Building	Identify what is included in DCAA's Strategic Plan.
Team Building	Define Total Quality Management (TQM).
Team Building	Define a "team".

No. 9310, Auditor Testimony in BCA Proceedings

Competency Area	Knowledge & Skills
Oral Communication	Describe the posthearing brief purpose.
Oral Communication	Introduction to Auditor Testimony with key legal terms.
Oral Communication	Identify and explain the techniques used in cross examination.
Oral Communication	Explain the role of DCAA in contract dispute cases.
Oral Communication	Describe ASBCA proceedings, state in your own words the make-up of the ASBCA, describe the appeal process, and define key legal terms
Oral Communication	Explain the role of the FAO and regional CDC in contract dispute cases.
Oral Communication	Describe the critical elements of prehearing depositions.
Oral Communication	Explain in your own words how to prepare, use your working papers, and discuss the responsibilities of the DCAA management personnel and the Government's legal team..
Oral Communication	State in your own words the tips on preparing for testimony, list some of the Do's and Don'ts for testifying, and identify and explain the techniques used in cross examination.
Oral Communication	Give examples on how to create a courtroom environment, list some of the details you will need to know when testifying, and describe in you own words what the appellant's attorney will try to do when you are testifying.
Oral Communication	List some of the details you will need to know when testifying and appellant attorney techniques.
Oral Communication	Define the legal terms precedent and quantum.
Oral Communication	State in your own words the purpose of a post hearing brief, list the elements of a post hearing brief, and describe in your own words the elements of a post hearing brief.
Oral Communication	Purpose of pre hearing depositions, type of questions the appellant's attorney will use, procedures for depositions, intent of depositions, advantages of depositions and be able to describe how to prepare for a deposition.
Oral Communication	Identify some of the techniques on testimony preparation.
Oral Communication	Describe how to prepare for court testimony through role-playing.
Oral Communication	Describe the ASBCA and its proceedings.

No.1232, Internal Control Assessment

Competency Area	Knowledge & Skills
Audit Planning	List and define the components of audit risk the auditor considers when planning the audit.
Audit Planning	Discuss the nature, extent and timing of the tests of controls.
Audit Planning	Explain how the elements of audit risk relate to DCAA's internal control audits
Audit Report Writing	Know the types of audit reports that may be issued related to internal controls.
Audit Report Writing	Know how to prepare an audit report that provides a concise opinion as to the adequacy of the system of Internal Controls
Audit Report Writing	List examples of reportable conditions related to internal controls
Audit Report Writing	Effectively communicate the results of the internal control review to customer
CAM	Recognize the purpose of the Internal Control Matrixes and their relationship to DCAA audit programs and CAM guidance
CAM	Discuss factors that affect the timing of DCAA Internal Control structure audits.
CAM	Know CAM guidance as it relates to reliance on the work of others.
CAM	Correlate matrix information to audit programs and CAM guidance
Flowcharting	Recognize the value of flowcharting when documenting the contractors internal control structure.
Flowcharting	Create a flowchart of a timekeeping system.
GAAP/GAAS/GAGAS Knowledge	Identify primary SASs and SSAE's that relate to Internal Controls in a DCAA audit
GAAP/GAAS/GAGAS Knowledge	Describe the emphasis GAGAS places on review of internal controls
GAAP/GAAS/GAGAS Knowledge	List the 3 major requirements of SAS55 and describe the I/C elements
GAAP/GAAS/GAGAS Knowledge	Know why we need to obtain and document our understanding of the Internal Control structure
Internal Control Reviews (ICRs)	Identify the major SAS's, SSAE's, GAGAS and Sarbanes-Oxley requirements related to internal controls and how they relate to DCAA audits
Internal Control Reviews (ICRs)	Understand how to select Test of Controls and determine control risk assessment

Internal Control Reviews (ICRs)	**Summarize results of tests of internal controls and determine the impact on the scope of future audits**
Internal Control Reviews (ICRs)	**Know AICPA and DCAA guidlines for assessing control risk.**
Internal Control Reviews (ICRs)	**Know DCAA policy on testing internal controls.**
Internal Control Reviews (ICRs)	**Know how tests of controls differ from tests of understanding.**
Internal Control Reviews (ICRs)	**Understand the Internal Control procedures as they relate to an Information System environment.**
Internal Control Reviews (ICRs)	**Review basic computer hardware and systems.**
Internal Control Reviews (ICRs)	**Review basic Information Systems software.**
Internal Control Reviews (ICRs)	**Know the purpose of Application Programs and items to consider during a review of these programs.**
Internal Control Reviews (ICRs)	**Identify the risks associated with a computerized environment.**
Internal Control Reviews (ICRs)	**Understand the difference between Information Systems General Controls and Application Controls.**
Internal Control Reviews (ICRs)	**Design and perform tests of automated internal control.**
Internal Control Reviews (ICRs)	**Know the purpose of ICAPS and how they are used.**
Internal Control Reviews (ICRs)	**Adequately document basis for control risk assessment**
Internal Control Reviews (ICRs)	**Adequately document the impact of the internal control review on the scope of future audits.**
Internal Control Reviews (ICRs)	**Describe the contractor's responsibility for audit findings**
Internal Control Reviews (ICRs)	**Define internal controls, limitations, responsibilites, and benefits.**
Internal Control Reviews (ICRs)	**Determine when to reassess previous risk assessments**
Internal Control Reviews (ICRs)	**Know the requirements of Sarbanes-Oxley as they apply to publicly traded companies**
Internal Control Reviews (ICRs)	**Discuss the 10 relevant acctg. and mgmt. systems identified by the Internal Control Task Force**
Internal Control Reviews (ICRs)	**Cite the three major premises in DCAA policy related to the audit of internal controls**
Internal Control Reviews (ICRs)	**Obtain and document understanding of system internal controls.**
Internal Control Reviews (ICRs)	**Discuss factors that may affect the nature and extent of procedures performed to gain an understanding.**
Internal Control Reviews (ICRs)	**Discuss procedures to use to gather an understanding of the internal control structure.**
Internal Control Reviews (ICRs)	**Discuss the extent of testing needed to obtain an understanding of the internal control structure.**
Internal Control Reviews (ICRs)	**discuss requirements for understanding the internal controls of Outside Service Organizations.**
Internal Control Reviews (ICRs)	**Know procedures to use to document the understanding**

	of the internal control structure.
Internal Control Reviews (ICRs)	**Define and identify critical internal control points.**
Internal Control Reviews (ICRs)	**Describe the importance of control objectives, control procedures and audit procedures included in DCAA audit matrices**
Internal Controls (SAS55/APM5)	**List the GAGAS requirements for considering the internal control structure during audit planning, performance, and reporting**
Internal Controls (SAS55/APM5)	**Describe control risk assessment procedures generally used at Non-Major contractor locations**
Materiality/Risk Assessment	**Recognize the requirement to assess control risk to determine substantive tests**

No.1541, Cost Accounting Standards

Competency Area	Knowledge & Skills
CAS	Identify the overall objectives of the course
CAS	Identify the location of and general information about the CAS Standards
CAS	Identify other guidance supporting the CAS Standards including FAR
CAS	Identify contracts exempt from CAS
CAS	Identify contracts subject to Full CAS coverage
CAS	Identify contracts subject to Modified CAS
CAS	Whether a particular contract requires the submission and maintenance of a DS-1
CAS	Identify the various contract clauses that implement the CAS requirements, Full versus Modified
CAS	Understand and apply the requirements of the CAS Clause
CAS	Understand the meaning of 'Effective Date' and 'Applicability Date'
CAS	To understand the objectives of CAS
CAS	To introduce key concepts used by the CAS Board to promulgate the CAS Standards and rules
CAS	Understand the CAS Standards dealing primarily with the allocation of cost
CAS	Understand the DCAA assignment codes used for CAS
CAS	Understand how CAS compliance reviews are accomplished and when to issue a CAS noncompliance report
CAS	Understand the eight types of noncompliance
CAS	Understand a possible process for reviewing business unit cost allocation practices
CAS	Determine if costs are properly classified as direct or indirect based on the requirements of CAS 418 and FAR Part 31
CAS	Understand the consistency and 'double counting' concepts as they are reflected in CAS 402
CAS	Define homogeneity, functions, and activities and discuss their importance to the issue of homogeneity
CAS	Define causal or beneficial relationship and how it relates to the determination of homogeneity
CAS	Identify materiality considerations in the determination of homogeneity
	Identify the CAS 418 guidelines for special allocations and

CAS	**other actions which may be more appropriate**
CAS	**Understand the accounting treatment for handling a special allocation**
CAS	**Distinguish between home offices, segments, and business units**
CAS	**Compare and contrast CAS 403 and CAS 418**
CAS	**Consider a process for reviewing home office allocations**
CAS	**Understand the CASB definition of what constitutes a change to a Cost Accounting Practice (CAP)**
CAS	**Understand the CASB definition of what constitutes a CAP**
CAS	**Understand different aspects of 48 CFR 9903 allocation concepts**
CAS	**How to apply the 48 CFR 9903.302 concepts in a 'dynamic business environment'**
CAS	**Evaluate pool combinations and split outs, and transfers of functions and cost objectives between segments**
CAS	**How an important court decision affected DCAA policy**
CAS	**The effect of CASB Preamble comments on determinations of 'Changes' to Cost Accounting practices**
CAS	**Understand the process prescribed for accounting changes**
CAS	**Apply the rules governing cost impacts relating to changes in cost accounting practices and corrections of non-compliances (format and contents)**
CAS	**Calculate or verify cost impact calculations**
CAS	**Make appropriate recommendations to the Cognizant Federal Agency Official (CFAO)**
CAS	**Understand how to convince the contracting officer of the validity of our recommendations**
CAS	**Define business unit G&A**
CAS	**Identify the CAS 410 guidelines for costs to be included in the G&A pool**
CAS	**Identify the CAS 410 business unit G&A allocation base requirements**
CAS	**Introduce home office residual expense and discuss the CAS 403 allocation requirement (similar to CAS 410)**

No. 4035, Quantitative Methods Refresher

Competency Area	Knowledge & Skills
Audit Report Writing	The student will be able to identify the elements that need to be documented in the working papers and audit report.
Audit Report Writing	Explain the documentation requirements identified in CAM List elements which should be documented in the working papers List elements which should be documented in the audit report
Improvement Curve	At the end of this unit, the student will understand basic improvement curve theories and the proper application of improvement curves.
Improvement Curve	Explain the unit curve improvement curve theory Explain the cumulative average improvement curve theory Define the formula for improvement curves Identify the differences between arithmetic and Explain the basic requirements to use improvement curves log-log graph paper Perform improvement curve applications using the unit curve theory Identify the EZ-Quant programs for improvement curves using the unit curve and cumulative average theories
Improvement Curve	At the end of this unit, the student will be able to perform improvement curve applications when specialized problems exist.
Improvement Curve	Provide an overview of the problems that auditors may encounter when applying Improvement Curves Identify situations where manual adjustments to data are necessary to evaluate improvement curves. Introduce the steps that the auditor should take to overcome the problems
Improvement Curve	Introduce the steps that the auditor should take to overcome the problems Identify how to manually adjust historical data. Identify situations where the specialized EZ-Quant programs may be used to evaluate improvement curves. Perform improvement curve applications where specialized problems exist.
Regression Analysis	By the end of the course, the student will be able to apply both simple and multiple regression analysis techniques in evaluating contractor forecasted and incurred indirect rate submissions.
Regression Analysis	Understand the proper application of regression analysis (simple and multiple).
Statistical Sampling	At the end of this unit, the student will be able identify and appraise the critical elements of a statistical sample.
Statistical Sampling	The Student will be able to define and calculate a mean, median, and mode.
Statistical Sampling	The student will be able to identify and define normal and skewed distributions.

Statistical Sampling	**The student will be able to explain two tenets of the Central Limit Theorem.**
Statistical Sampling	**The student will be able to define and calculate a standard deviation.**
Statistical Sampling	**The student will be able to define point estimate and precision.**
Statistical Sampling	**The student will be able to calculate the confidence interval of a point estimate at a given confidence level.**
Statistical Sampling	**The student will be able to demonstrate understanding of the relationships between elements of a sample evaluation.**
Statistical Sampling	**The student will be able to learn how to reduce precision.**
Statistical Sampling	**Determine the sample size for discovery and acceptance samples. Evaluate discovery and acceptance samples. Discuss sampling plan criteria and evaluation of an estimation sample. Present attribute sampling results in an audit report note.**

No.5614, Fundamentals of Auditing Information Systems

Competency Area	Knowledge & Skills
Computer Literacy	Basic Terms and Concepts of Information Technology
EDP Billing Algorithm	Discusion of methods used to allocate IT costs to costs objectives
EDP-General Internal Controls	General Internal Control Audits
Internal Controls (SAS55/APM5)	Information Technology and Internal Controls
Internal Controls (SAS55/APM5)	Information Technology Auditing Standards and Tools
Internal Controls (SAS55/APM5)	Introduction to Auditing Information Systems
Internal Controls (SAS55/APM5)	Application (ICR Section E) Internal Control Reviews
Other CAATS	Discussion of computer assisted audit techniques to review technology based systems
Relying on the Work of Others	Reliance on the work of others
Written Communication	Reporting results of reviews. Distiguishing between a deficiency and a suggestion.

No.5653, Computer Assisted Audit Techniques

Competency Area	Knowledge & Skills
Auditing Tools and Techniques	-Identify the benefits of Access -Import contractor furnished electronic files into Access -Perform various functions available in Access such as Sum, Sort and Query -Export queried data to EXCEL and or EZ-Quant for further analysis or reporting
Auditing Tools and Techniques	This module is structured to cover MS Access 2003 'how to' skills to create, gather, and analyze information faster and more effectively.
Auditing Tools and Techniques	This module is designed to cover agency guidance on scanning documents and some of the techniques to use to incorporate the information into audit reports and work papers. It is designed to help you meet the agency requirements for documentation and save you time by understanding how to scan and what to scan.
Auditing Tools and Techniques	Define CAATs
Auditing Tools and Techniques	List benefits of using CAATs in an audit
Auditing Tools and Techniques	List several types of CAATs available to DCAA auditiors
Auditing Tools and Techniques	The student will be able to use these tools and techniques in analyzing data, preparing their workingpapers, and drafting audit reports -Excel formulas and functions -Link data and cells within an Excel spreadsheet, workbook, and between Excel files -Create charts from Excel spreadsheets and include them in MS Word prepared audit reports -Create and evaluate contractor pivot tables and charts used in preparing proposals and incurred cost claims -Export EXCEL workpaper data to MS Word -Import ACCESS data to Excel for analysis -Use keyboard shortcuts to increase efficiency
Auditing Tools and Techniques	This unit will cover some 'how to' skills to create, gather, and analyze information faster and more effectively using MS Excel.
Computer Literacy	Demonstrate icons on APPS toolbar
Computer Literacy	Demonstrate techniques on how to edit scanned documents
Computer Literacy	Demonstrate activation of MS Word View Bookmarks/Fields features and discuss importance
Computer Literacy	Demonstrate how to conduct online meetings using Netmeeting
Computer Literacy	Demonstrate use of WinZip to compress and decompress files
Computer Literacy	Demonstrate APPS backup function
Computer Literacy	Defines the agency's guidance on scanning
Computer Literacy	Identification of what information to scan and when

Other CAATS	**Define a file**
Other CAATS	**Define file formats**
Other CAATS	**Define file extensions and their importance**
Other CAATS	**Define data codes**
Other CAATS	**Define the various types of data codes**
Other CAATS	**What is a record layout and its imporance to an auditor**

No.6115, Effective Report Writing -- The Audit Process

Competency Area	Knowledge & Skills
Audit Planning	Identify the relationship of the audit report to our (DCAA) Charter, Strategic Plan, Vision Statement and explain the audit process
Audit Planning	Identify factors that may impact the audit and report, identify areas of the audit report that can be completed during the planning process, and determine where an audit program could be tailored
Audit Planning	Correlate CAM guidance and Strategic Plan information on responsiveness to the purpose of the audit report
Audit Planning	List four types of planning sources and information that can be obtained from those sources.
Audit Planning	Identify when each section of our audit report can be completed
Audit Planning	Categorize initial audit steps, list circumstances that may impact the audit report, and complete a program note on the audit program
Audit Planning	Develop an audit process flowchart.
Audit Planning	Explain the importance of our audit report.
Audit Planning	Discuss reasons for a DCAA writing course.
Audit Report Writing	Identify the major CAM requirements for a quality audit report
Audit Report Writing	Discuss the purpose and importance of audit report quality
Audit Report Writing	Identify GAGAS standards impacting our written audit reports
Audit Report Writing	List the characteristics of a quality audit report
Audit Report Writing	Identify the mandatory sections of every audit report
Audit Report Writing	Identify the appropriate components of the scope paragraph
Audit Report Writing	Identify reasons an audit report should be qualified
Audit Report Writing	Identify the components of the structured explanatory note
Audit Report Writing	Determine the requirements for a Statement of Conditions and Recommendations note
Audit Report Writing	Select the correct opinion paragraphs for a pricing proposal audit report
Audit Report Writing	Determine what audit reports are, or are not, provided to the contractor in advance for contractor response
Audit Report Writing	Punctuate correctly, use numbers correctly in audit reports, and review the work of others

Audit Report Writing	**Apply DCAA preferred writing techniques to explanatory note preparation, identify active and passive voice, and identify common writing errors and how to avoid those errors**
Audit Report Writing	**Describe the benefits of planning and preparation**
Audit Report Writing	**Explain the basic structure of sentences and paragraphs and the importance of subject and verb agreement**
Audit Report Writing	**Analyze identified audit report errors.**
Audit Report Writing	**Describe misplaced modifiers and how misplaced modifiers impact writing.**
Audit Report Writing	**Explain punctuation marks and the purpose of punctuation.**
Audit Report Writing	**Identify correct number usage in our written reports.**
Audit Report Writing	**Identify common mistakes in reviewing the writing of others.**
Audit Report Writing	**Describe influences on DCAA's approach to report writing.**
Audit Report Writing	**Identify commonly misused and troublesome words.**
Audit Report Writing	**Discuss the purpose of this course.**
Audit Report Writing	**Explain responsiveness in report writing.**
Audit Report Writing	**Describe editing benefits.**
Audit Report Writing	**Explain the fundamentals of clarity and precision.**
Auditing Standards and Procedures	**Explain GAGAS audit follow up requirements, evaluate techniques DCAA may use to meet GAGAS follow up requirements, describe how DCAA can provide customer support, and explain the benefits of effective follow up**
Auditing Standards and Procedures	**List the components of a working paper; review working papers and determine if working papers: comply with Agency policy and professional standards; provide adequate documentation/cross referencing; provide support for audit report recommendations/opinion and review DCAA guidance regarding working papers**
Auditing Standards and Procedures	**Discuss GAGAS audit follow up requirements.**
Auditing Standards and Procedures	**Determine techniques DCAA could use to facilitate audit follow up requirements.**
Auditing Standards and Procedures	**Explain benefits associated with effective follow up.**
Auditing Tools and Techniques	**Identify report qualities a reviwer should expect.**
DCAA & Contracting Environment	**Explain customer support.**
Vision Statement and Strategic Plan	**Identify audit report information found in our (DCAA) Charter, Strategic Plan, Vision Statement.**
Work Paper Preparation	**Incorporate working paper guidance into the audit process**
Work Paper Preparation	**Review CAM and GAGAS Working Paper Requirements.**
Work Paper Preparation	**Participate in a working paper exercise.**

Work Paper Preparation	**Incorporate working paper guidance into the audit process.**
Written Communication	**Identify: active and passive voice; the benefits of active voice as well as when to use passive voice; and frozen action, redundant expressions, and how to avoid each.**

No.6220, Auditor Interview and Interpersonal Reactions

Competency Area	Knowledge & Skills
Conflict Management	Develop a personal conflict management profile
Conflict Management	Identify 5 styles for managing conflict
Interpersonal Skills	Identify each auditor's primary & secondary communication style
Interpersonal Skills	Conduct/Evaluate 2 on 2 audit interview using the interpersonal skills
Interpersonal Skills	Conduct/Evaluate a 1 on 1 audit interview using interpersonal skills
Interpersonal Skills	Conduct 1 on 1 audit interview using interpersonal skills discussed
Interpersonal Skills	Identify/Discuss the importance of nonverbal behavior
Interpersonal Skills	Identify a systematic approach to preparing for an effective interview
Interpersonal Skills	Identify interpersonal challenges/communication in the audit environment
Oral Communication	Define the terms communication and interpersonal.
Oral Communication	List several interpersonal challenges found in the audit evnironment.
Oral Communication	Recognize the roles he or she plays in interpersonal communication.
Oral Communication	Understand the importance of effective interpersonal communication.
Oral Communication	Explain a model of communication.
Oral Communication	Identify basic interaction rules in all communication.
Oral Communication	Identify common myths about listening.
Oral Communication	Identify basic components of listening.
Oral Communication	Identify barriers to effective listening.
Oral Communication	Discuss positive and negative manipulation.
Oral Communication	Identify each auditors propensity to manipulate.
Oral Communication	Identify four communication styles.
Oral Communication	Describe positive and negative characteristics of each communication style.
Oral Communication	Identify elements for conducting an effective interview.
Oral Communication	Identify expressed and wanted behavior with respect to inclusion, control, and affection.
Oral Communication	Identify the level of each auditors expressed and wanted behavior of each interpersonal dimension.

Oral Communication	**Identify effective and ineffective types of questions.**
Oral Communication	**Identify misconceptions about conflict.**
Oral Communication	**Identify nonverbal channels of communication.**
Oral Communication	**Identify common characteristics of supportive and defensive climates.**
Oral Communication	**Discuss the advantages of I versus You messages.**
Oral Communication	**Identify common mistakes in negotiations.**
Oral Communication	**Identify the importance of value.**
Oral Communication	**Explain the 'cone system' of questioning**
Problem Solving	**Describe the process for the constructive route to agreement**
Problem Solving	**Identify reasons for using constructive confrontation**

No.6240, Oral Presentation Workshop

Competency Area	Knowledge & Skills
Admininstration	Administrative
Influencing/Persuading	Prepare and deliver both informative and persuasive presentations
Influencing/Persuading	Prepare and deliver a persuasive presentation
Influencing/Persuading	Prepare and deliver a persuasive presentation on an audit issue
Influencing/Persuading	Give and receive effective feedback
Oral Communication	Prepare and deliver an introductory speech.
Oral Communication	Employ bridging techniques when answering tough discussion questions
Oral Communication	Have a framework for preparing, delivering, and organizing an oral presentation, and will deliver an introductory presentation
Oral Communication	Recognize the essential steps for preparing for an effective oral presentation
Oral Communication	Analyze the audience and situation
Oral Communication	List the components of an effective oral presentation
Oral Communication	Discuss the three elements of an introduction
Oral Communication	Discuss the importance of the body of a presentation, and organize main points
Oral Communication	Choose a pattern appropriate to the topic
Oral Communication	Explain the importance of the close (conclusion)
Oral Communication	List and discuss the format of the close
Oral Communication	Prepare and deliver an introductory presentation
Oral Communication	Define "stage fright"
Oral Communication	Recognize that stage fright is common
Oral Communication	List the symptoms of stage fright and the impact of these symptoms on the effectiveness of oral presentations
Oral Communication	Explain the methods of effectively dealing with stage fright
Oral Communication	Effectively use visual aids to support oral presentations
Oral Communication	Determine when and why to use visual aids
Oral Communication	Effectively use common visual aids in support of an oral presentation
Oral Communication	Demonstrate knowledge of the effective use of visual aids
Oral Communication	Use appropriate and effective verbal and nonverbal communication skills during oral presentations

Oral Communication	**Understand the impact verbal communication skills have on our presentations**
Oral Communication	**Define the terms: rate, pitch, voice volume, pause, articulation, pronunciation, inflection, phrase terminals, emphasis, and resonance**
Oral Communication	**Demonstrate the proper use of the above elements**
Oral Communication	**Explain the general advice on word selection**
Oral Communication	**Effectively use figures of speech**
Oral Communication	**Use simple, concise language in oral presentations**
Oral Communication	**Explain the importance of nonverbal communication elements**
Oral Communication	**Integrate appropriate nonverbal skills into oral presentations**
Oral Communication	**Prepare and deliver an effective persuasive presentation**
Oral Communication	**Describe the purpose of a persuasive presentation**
Oral Communication	**Compare and contrast an informative and persuasive presentation**
Oral Communication	**Explain the four categories of persuasive presentations**
Oral Communication	**Consider special requirements for audience analysis relative to persuasive presentations**
Oral Communication	**Discuss recommended disagreement resolution techniques**
Oral Communication	**Organize a persuasive presentation in the most effective manner for a given audience**
Oral Communication	**Describe the direct and indirect approaches to persuasive presentations**
Oral Communication	**Answer questions from the audience in an effective manner and effectively deal with audience problems**
Oral Communication	**Discuss the importance of a question and answer session to the successful oral presentation**
Oral Communication	**Manage the question and answer session with professionalism and confidence**
Oral Communication	**Explain the basic guidelines for dealing with audience detractors**
Oral Communication	**Discuss the principles of effective feedback**
Oral Communication	**Lessen the impact of stage fright**
Standards of Conduct/Ethics	**Course Introduction & Administrative Items**

No.6510, Instructor Workshop

Competency Area	Knowledge & Skills
Admininstration	Admin
Conflict Management	Discuss various intervention techniques
Conflict Management	Determine the type of intervention necessary
Interpersonal Skills	Give and receive effective feedback
Interpersonal Skills	Use interactive techniques in an instructional setting, including effectively dealing with audience problems
Interpersonal Skills	Recall the principles of effective feedback
Interpersonal Skills	Prepare and deliver an instructional lesson in the participative lecture format
Interpersonal Skills	Give and receive effective feedback
Interpersonal Skills	Prepare and deliver an instructional lesson using the participative lecture format
Interpersonal Skills	Recall the principles of effective feedback
Interpersonal Skills	Recognize the need for appropriate monitoring and intervention
Interpersonal Skills	List effective techniques for monitoring teams
Interpersonal Skills	Understand the importance of working effectively with teams
Interpersonal Skills	Explain the differences between monitoring and intervention
Interpersonal Skills	Understand and use basic interactive techniques to enhance learning
Interpersonal Skills	Discuss effective techniques for answering and asking questions
Interpersonal Skills	Recognize and effectively deal with problem personality types in the audience
Interpersonal Skills	Explain the basic guidelines for dealing with audience detractors
Interpersonal Skills	Discuss the principles of effective feedback
Interpersonal Skills	Describe the three basic principles of adult instruction
Interpersonal Skills	Discuss the AAII Model of Learning
Interpersonal Skills	Explain the basic principles of motivation
Interpersonal Skills	List various techniques for creating an environment for adult motivation
Interpersonal Skills	List types of questions and explain when to use each type
Oral Communication	Prepare and deliver an introductory presentation
	Prepare and deliver an instructional lesson on a non-work

Oral Communication	**topic.**
Oral Communication	**Demonstrate knowledge of the effective use of visual aids**
Oral Communication	**Prepare and deliver an instructional lesson in the participative lecture format**
Oral Communication	**Understand and be able to explain the principles of instructing adults**
Oral Communication	**Lessen the impact of stage fright**
Oral Communication	**Define "stage fright"**
Oral Communication	**Explain the methods of effectively dealing with stage fright**
Oral Communication	**Recognize and demonstrate the different instructional and delivery methods**
Oral Communication	**Understand the importance of the opening (introduction) and its impact on the success of the presentation**
Oral Communication	**Prepare and deliver an instructional lesson on a non-work topic**
Oral Communication	**Give and receive effective feedback**
Oral Communication	**Effectively use visual aids to support your presentations**
Oral Communication	**Prepare and deliver an instructional lesson using the participative lecture format**
Oral Communication	**Use appropriate and effective verbal communication skills during presentations**
Oral Communication	**Effectively use figures of speech**
Oral Communication	**Use simple, concise language in presentations**
Oral Communication	**Effectively use nonverbal communication skills to support your message in presentations**
Oral Communication	**Understand the requirements of the DCAI Guest Instructor Program**
Oral Communication	**Explain the general advice on word selection**
Oral Communication	**Explain the importance of nonverbal communication elements**
Oral Communication	**Demonstrate the proper use of the above elements**
Oral Communication	**Understand the evaluation process used in DCAI's Guest Instructor Program**
Oral Communication	**Discuss the Checklist for Guest Instructors**
Oral Communication	**Discuss various 'tips for success' for the Guest Instructor Program**
Oral Communication	**Determine when and why to use visual aids**
Oral Communication	**Effectively use common visual aids in support of a presentation**
Oral Communication	**Understand the impact verbal communication skills have on presentations**

Oral Communication	**Define the terms: rate, pitch, voice volume, pause, articulation, pronunciation, inflection, phrase terminals, and emphasis**
Oral Communication	**Explain ice-breaking in the instructional context**
Oral Communication	**Use effective attention-getting devices**
Oral Communication	**Discuss the critical elelments of an opening**
Oral Communication	**Integrate appropriate nonverbal skills into presentations**
Oral Communication	**Identify steps for instructional preparation**
Oral Communication	**Know participative techniques**
Oral Communication	**Identify characteristics of the lecture method, discussion method, and participative method of instruction**
Oral Communication	**List the symptoms of stage fright and the impact of these symptoms on the effectiveness of presentations**
Oral Communication	**Recognize that stage fright is common**
Oral Communication	**Decide on the most effective delivery method**
Oral Communication	**List the 'Keys to Effective Oral Presentations'**
Oral Communication	**List the components of an effective presentation**
Standards of Conduct/Ethics	**Course Introduction & Administrative Items**

No. 8414, DDI Leadership Skills

Competency Area	Knowledge & Skills
DCAA & Contracting Environment	Define coaching, identify opportunities to prepare others to succeed.
Leadership	Distinguish between poor performance and poor work habits; Recognize role in improvement discussions; Prepare for effective improvement discussions.
Leadership	Encourage and support individuals to acknowledge and take responsibility for performance gaps or poor work habits
Leadership	Explore how these communication and relationship skills tie into the DCAA Leadership Principles
Leadership	Coach individuals and teams toward achieving successful results
Leadership	Identify ways to build trust with others in the agency; explain the impact that positive relationships can have on the agency.
Leadership	Identify performance expectations and encourage involvement
Leadership	Enhance communication to build commitment
Management Diverse Workforce	Examine the importance of skillful communication in leading effectively.
Management Diverse Workforce	Explore challenges of becoming catalyst of change/motivation to employees.
Management Diverse Workforce	Use positive reinforcement to motivate others to continually improve
Oral Communication	Learn concepts to apply: Specific and timely praise, sharing of positive feelings, redirecting energy toward the positive, and encouragement to keep up the good work
Other	Learn and practice skills that will enable them to coach others through the process of developing performance plans.

No.8564, Administration & Mgmt. of Audits for Supervisors

Competency Area	Knowledge & Skills
Management Controls/Integrity	Describe major steps in planning process and be able to identify differences between planning for major and non-major contractors.
Management Controls/Integrity	Perform the various steps to plan Defective Pricing/Post Award assignments for the year including using the PASS to prepare a plan, set up DP assignments in DMIS and locate ACO code and DUNS ID.
Management Controls/Integrity	Identify the components of Auditable Dollar Volume (ADV), learn the sources and appropriate uses of ADV in the planning process, calculate ADV and enter ADV data into DMIS system.
Management Controls/Integrity	Identify and use information to plan incurred cost audits at non-majors and majors.
Management Controls/Integrity	Know pertinent CAS activity codes, identify which codes are contract required (Discretionary) and customer requested (Non-discretionary, and know what history and DMIS reports are used as tools for planning future CAS audits.
Management Controls/Integrity	Know the basic components of the ICAPS forms and the impact of the information on planning customer requested and contract required audits and plan for MAARs requirements.
Management Controls/Integrity	Know the differences in planning for customer requested and contract required and determine the sources of planning information for both types of audits.
Management Controls/Integrity	Know the Agency's policy on estimates to complete Carryover Assignments and how the assignment deactivation or rollover should be handled.
Management Controls/Integrity	Calculate the Across-the-Board (ATB) percentages for reimbursable assignments, describe the pool and the base for Reimbursable Add-on Rate (RAR), and use DMIS and related tools, including the Reimbursable Pamphlet, to plan reimbursable audits.
Management Controls/Integrity	Define 'Operating Plan' and describe the difference between the program plan and the operating plan.
Management Controls/Integrity	Time phase the workload and monitor progress using various DMIS reports
Management Controls/Integrity	Explain the importance of EACs and demonstrate the ability to update both customer requested and contract required EACs.
Management Controls/Integrity	Utilize DMIS appendix A to calculate In Process Dollars and write-off ADV during the course of an incurred cost audit.
	List all the factors that affect staffing levels and perform

Management Controls/Integrity	**FAO staffing calculations.**
Management Controls/Integrity	**Know the highlights of the billing process, re-calculate ATB and apply RAR, know the information to coordinate with the customer, make DMIS corrections and handle special situations.**
Management Controls/Integrity	**Know how to set up assignments using zero based budgeting, review the auditor's w/p B to determine if the audit has been properly scoped and budget properly set.**
Management Controls/Integrity	**Know the GAGAS requirements for supervisory review of audit work and critique an auditor's w/p B.**
Management Controls/Integrity	**Know the disposition steps to enter and revise the actual ADV, calculate questioned costs, disposition assignments and print impromptu reports to show the changes that were made.**
Management Controls/Integrity	**Know the difference between audit-determined and negotiated Incurred cost rates, how to calculate net savings for various contract types and learn what impromptu reports to use.**

No.8565, Supervision

Competency Area	Knowledge & Skills
Admininstration	Administration and Testing
Fraud Awareness/SIC	Discuss auditor and supervisory responsibilities relating to fraud
Fraud Awareness/SIC	Discuss characteristics of an ineffective referral
Fraud Awareness/SIC	Summarize Agency policy relating to supporting fraud investigations
GAAP/GAAS/GAGAS Knowledge	Recognize and apply the GAGAS standards to supervisory situations
GAAP/GAAS/GAGAS Knowledge	Discuss supervisory responsibilities for compliance with GAGAS
Interpersonal Skills	Apply guidance and skills in supervisory situations via role plays and simulations
Interpersonal Skills	Apply appropriate audit quality considerations and strategies for improving performance in supervisory simulations
Leadership	Discuss the Agency expectations of a supervisor
Leadership	Discuss supervisory responsibilities for the development of employees at different levels
Leadership	Recognize the renewed focus on audit quality at the core of audit management
Leadership	Discuss various aspects of audit quality such as adequate planning, zero-based budgeting, attest documentation, and supervisory guidance
Leadership	Discuss Agency strategies for performance goals or measures, budgets and EACs as they relate to audit quality and the impact on field audit activities
Leadership	Recognize the relationship between the requirement plans, budgets and EACs
Leadership	Describe and apply supervisor's probationary period responsibilities
Other	Discuss the options for reporting alleged misconduct within DCAA
Other	Discuss Hotline concerns and reprisal and retaliatory actions
Personnel Management System	Explain when collective bargaining agreements supersede DCAAM 1400.1
Personnel Management System	Identify the supervisor's employee records responsibilities
Personnel Management System	List the components of the EEO Program
Personnel Management System	Describe the supervisor's role in the grievance process

Personnel Management System	**Discuss procedures and resources to accomplish the development and training of employees**
Personnel Management System	**Working knowledge of Quality of Work/Life initiatives: Telework; Fitness Subsidy; Employee Assistance Program**
Personnel Management System	**Explain the relationship of merit system principles to the prohibited personnel practices**
Personnel Management System	**Identify the supervisor's leave program and timecharging responsibilities**
Personnel Management System	**Apply timely and appropriate recognition of employee accomplishments**
Personnel Management System	**Discuss and document performance problems and provide solutions using Personnel Management System Federal/Agency rules, policies, and orders**
Personnel Management System	**Discuss the purpose, requirements, and expectations relating to the Performance Improvement Plan**
Personnel Management System	**Identify the criteria for a termination decision**
Personnel Management System	**Identify and discuss acceptable reactions to employee discipline situations**
Personnel Management System	**Discuss types of disciplinary actions and applicable Federal/Agency rules, policies, and orders**
Personnel Management System	**Understand supervisor's labor/management responsibilities**
Personnel Management System	**Describe sexual harassment prevention, reasonable accommodation requests, and discrimination complaint**
Personnel Management System	**Identify and apply the responsibilities of supervisors in the Ethics Program**

No. S1133, Mandatory Annual Audit Requirements (MAARs)

Competency Area	Knowledge & Skills
Internal Controls (SAS55/APM5)	List the General MAARs (1-5) and identify the audit steps necessary to complete them.
MAARS	Prepare/update internal control audit planning summary (ICAPS) MAAR 1.
MAARS	Express the objectives and purpose of MAARs 6 through 10, which are the audit requirements necessary to express an opinion on the reasonableness, allowability and allocability of costs incurred on government contracts.
MAARS	Determine the annual audit requirements necessary to express an opinion on the reasonableness, allowability, and allocability of costs incurred on Government contracts.
MAARS	Identify the relationship of MAARs to GAGAS.
MAARS	Identify the purpose of each MAARs.
MAARS	Identify changes to MAARs.
MAARS	List the basic MAARs requirements.
MAARS	List MAARs reporting considerations.
MAARS	Verify that auditable contract costs reconcile to contractor accounting records by cost element MAAR 2.
MAARS	Maintain/Update permanent files to provide an efficient and effective repository of current audit information MAAR 3.
MAARS	Reconcile tax returns and financial statements to contractor's books MAAR 4.
MAARS	Review the contractor's general ledger, trial balance and other income/accounting adjustments not reflected by the contractor in government contract costs MAAR 5.
MAARS	MAAR 6 Floor checks designed to test the reliability of employee time records.
MAARS	MAAR 7 Verification that changes to direct/indirect charging practices do not effectively shift costs among cost objectives.
MAARS	MAAR 8 Identify for further examination any labor changes that vary significantly from the prior period and/or budgetary estimates.
MAARS	MAAR 9 Test the overall integrity of labor costs records at the general ledger and cost ledger levels, and to reconcile payroll accruals and disbursements, making sure that distribution entries trace to and from the cost accumulation records.
MAARS	MAAR 10 Review adjusting journal entries and exception reports that may require further audit analysis and/or

	explanation.
MAARS	**List the MAARs and audit processes necessary to verify Material costs on Government contracts.**
MAARS	**MAAR 12 Reviewing auditable type subcontracts/IWAs and/or requesting assist audit.**
MAARS	**MAAR 13 Making physical observations and/or inquiries in addition to verifying contract charges for purchased material and services.**
MAARS	**List the MAARs necessary to conduct an audit of pools and bases used to determine rates on Government contracts.**
MAARS	**MAAR 14 Trace claimed pools and bases to accounting records, then verify that the activity base is complete.**
MAARS	**MAAR 15 Compare indirect cost with prior year costs and budgets to determine specific areas for review and testing.**
MAARS	**MAAR 16 - Review selected indirect cost accounts to obtain sufficient evidence to support an opinion on the allowability, allocability and reasonableness of indirect costs.**
MAARS	**MAAR 18 Review of indirect cost allocation bases for consistency with GAAP, contract terms, and CAS to verify equitable allocation to Government contracts.**
MAARS	**MAAR 19 Confirm rate computations for accuracy.**

No.S1503, Cost Impact Proposals

Competency Area	Knowledge & Skills
CAS Cost Impact	Describe the purpose and form of a cost impact proposal
CAS Cost Impact	Identify the contract clauses and other regulations related to cost impact proposals
CAS Cost Impact	Explain the regulations governing whether the Government will incur increased costs due to a cost accounting practices change or a noncompliance
CAS Cost Impact	Describe the difference between a general dollar magnitude and a detailed cost impact proposal
CAS Cost Impact	Describe a change to a cost accounting practice under CASB rules and regulations
CAS Cost Impact	Define assignment, measurement, and allocation of cost and how these concepts relate to a change to a cost accounting practice
CAS Cost Impact	List examples of cost accounting practices relating to assigning, measuring, and allocating costs
CAS Cost Impact	Identify the exceptions to and exemption from the CAS Board (CASB) definition of a change to a cost accounting practice
CAS Cost Impact	Describe the types of CAS noncompliances relevant to cost impact proposals
CAS Cost Impact	Evaluate cost impact proposals using the Agency's 5-step process with the assistance of the course job aides
CAS Cost Impact	Explain the difference between a general dollar magnitude (GDM) proposal and a detailed cost impact (DCI) proposal
CAS Cost Impact	Determine if increased or decreased costs occurred due to changes to a cost accounting practice and or a noncompliance according to FAR 30.6
CAS Cost Impact	Apply the 5-step process outlined in CAM 8-503
CAS Cost Impact	Recognize other considerations in evaluating cost impact proposals
CAS Cost Impact	Identify the basic DCAA cost impact audit reporting requirements and the CFAO's alternatives in resolving a cost impact
CAS Cost Impact	Identify CFAO requirements to resolve cost impacts under FAR 30.606 and 30.607
CAS Cost Impact	Identify audit reporting requirements unique to cost impact proposals
CAS Cost Impact	Recognize the type of noncompliances applicable to cost impact calculations
CAS Cost Impact	List the types of noncompliances in CAM

No. S4100, Statistical Sampling Refresher

Competency Area	Knowledge & Skills
Audit Planning	Differentiate between audit situations requiring dollar unit sampling and those in which dollar unit sampling should not be used
Audit Planning	Describe the steps in the sample planning process.
Audit Planning	Determine when stat sampling should be used.
Audit Planning	List the procedural requirements for performing a statistical sample.
Audit Planning	List considerations in developing a sample plan.
Audit Report Writing	Present attribute sampling results in an audit report note
Audit Report Writing	Identify the statistical sampling elements that need to be documented in the audit report and and audit workpapers
Audit Report Writing	List statistical sampling elements which should be documented in the audit report
CAM	Know the statistical sampling documentation requirements identified in CAM
Computer Literacy	Skill - Select and evaluate a physical unit sample
Statistical Sampling	Manually select a dollar unit sample using the systematic interval method.
Statistical Sampling	Identify the advantages of dollar unit sampling.
Statistical Sampling	List the two requirements for a valid statistical sample.
Statistical Sampling	Define and calculate mean, median and mode
Statistical Sampling	The student will be able to identify and appraise the critical elements of a statistical sample
Statistical Sampling	Identify and define normal and skewed distributions
Statistical Sampling	Define and use two different types of stratification
Statistical Sampling	Select a physical unit sample using the EZ-Quant selection program.
Statistical Sampling	Calculate a point estimate using both the ratio and difference method
Statistical Sampling	Evaluate a Physical Unit Sample using the EZ-Quant evaluation program
Statistical Sampling	Select and evaluate a Dollar Unit Sample
Statistical Sampling	Recognize the difference between physical unit and dollar unit sampling
Statistical Sampling	Differentiate between variable and attribute sampling
Statistical Sampling	Understand the systematic interval method for selection of sample items
Statistical Sampling	Select, project and evaluate a dollar unit sample using the

	EZ-Quant programs
Statistical Sampling	**Plan, select, and evaluate an attribute sample according to Agency guidance**
Statistical Sampling	**Identify and understand the basic terminology and characteristics of attribute sampling**
Statistical Sampling	**Identify the differences between discovery, acceptance and estimation sampling**
Statistical Sampling	**Establish sampling plan criteria for attribute sampling**
Statistical Sampling	**Determine sample size for discovery, acceptance and estimation sampling using the EZ-Quant programs**
Statistical Sampling	**Evaluate attribute sampling results using the EZ-Quant programs**
Statistical Sampling	**Demonstrate that stat sampling results in better coverage than other nonsampling audit procedures.**
Statistical Sampling	**Use the EZ-Quant random number generator to select sample items**
Statistical Sampling	**Demonstrate understanding of the relationships between elements of a sample evaluation.**
Statistical Sampling	**Reduce precision.**
Statistical Sampling	**Recognize sampling vs. nonsampling audit procedures.**
Statistical Sampling	**Define and/or calculate standard deviation, precision, confidence interval, confidence level and point estimate.**
Statistical Sampling	**Explain the pitfalls and steps in physical unit sample expansion.**
Statistical Sampling	**Describe the pitfalls and steps in dollar unit expansion.**
Work Paper Preparation	**List statistical sampling elements which should be documented in the working papers**

No. S4300, Improvement Curves

Competency Area	Knowledge & Skills
Improvement Curve	Understand the proper application of improvement curves.
Improvement Curve	Understand the EZ-Quant software.
Improvement Curve	Identify common problems which occur in the field when improvement curve techniques are applied.
Improvement Curve	Identify the improvement curve EZ-Quant programs.
Improvement Curve	Understand the basic concepts of improvement curves.
Improvement Curve	Identify improvement curve applications.
Improvement Curve	Evaluate simple improvement curve applications.
Improvement Curve	Evaluate improvement curve applications that require manual adjustments.
Improvement Curve	Evaluate improvement curve applications using the specialized EZ-Quant programs.
Improvement Curve	At the end of this unit, the student will be able to perform basic improvement curve applications.
Improvement Curve	Explain the unit curve improvement curve theory.
Improvement Curve	Explain the cumulative average improvement curve theory.
Improvement Curve	Define the formula for improvement curves.
Improvement Curve	Identify the differences between arithmetic and log-log graph paper.
Improvement Curve	Explain the basic requirements to use improvement curves.
Improvement Curve	Perform improvement curve applications using the curve theory.
Improvement Curve	Identify the EZ-Quant programs for improvement curves using the unit curve and cumulative average theories.
Improvement Curve	At the end of this unit, the student will be able to perform improvement curve applications when specialized problems exist.
Improvement Curve	Provide an overview of the problems that auditors may encounter when applying Improvement Curves.
Improvement Curve	Identify situations where manual adjustments to data are necessary to evaluate improvement curves.
Improvement Curve	Introduce the steps that the auditor should take to overcome the problems.
Improvement Curve	Identify how to manually adjust historical data.
Improvement Curve	Identify situations where the specialized EZ-Quant programs may be used to evaluate improvement curves.
Improvement Curve	Perform improvement curve applications where specialized problems exist.

No. S5706, COGNOS/Impromptu Reports

Competency Area	Knowledge & Skills
Leadership	Know how to use hotfiles alone, know limitations on report modifications.
Leadership	Know how to find information about standard agency reports and which software to use.
Leadership	Know how to filter, sort, group and do exercises to demonstate knowledge on Impromptu.
Leadership	Understand cubes, hotfiles, uses of Cognos software products.
Leadership	Open PowerPlay reports, filter by team, drill to assignment detail
Leadership	Know how to use the File Transfer Proticol software, and where to find changes to standard agency reports.
Leadership	Know how to create summaries, write if statements, add columns and complete exercises uses all of these features.
Leadership	Know how to set up Impromptu, change defaults, open a catalog
Leadership	Know how to do simple operations within Impromptu, open report, move columns, format columns.
Leadership	Know how to use prompts, and conditional formating, save a report in different formats.

No. S6000, Conflict Resolution Techniques

Competency Area	Knowledge & Skills
Conflict Management	Better understand conflict and know how to deal with it in a constructive manner.
Conflict Management	Define "conflict."
Conflict Management	Demonstrate the invalidity of common myths about conflict.
Conflict Management	Understand the five conflict management styles and how and when to use each one.
Conflict Management	Approach conflict as a process.
Conflict Management	Reduce the potential cost of conflict to you and your organization.
Conflict Management	Minimize the negative consequences of unresolved differences.
Conflict Management	Improve productivity by effectively handling conflict on and off the job.
Conflict Management	Determine your preferred conflict management style.
Conflict Management	Contribute to an open, collaborative work environment that promotes: cooperation and teamwork, joint problem solving and job satisfaction, and good working relationships.
Conflict Management	Practice using the various conflict management styles.

No.S6001, Building Trust/Valuing Differences

Competency Area	Knowledge & Skills
Interpersonal Skills	Learn to highlight the positive impact of differences and the value of building trust among team members.
Interpersonal Skills	Explore how vital trust is in the workplace.
Interpersonal Skills	Learn how you can actively take steps to build trust with others.
Interpersonal Skills	See that taking these steps every day makes your job easier and more satisfying.
Interpersonal Skills	See that when you build trust you contribute to the success of your team and your organization and to your own personal success.
Interpersonal Skills	Explore ways in which people are different.
Interpersonal Skills	How differences are valuable in the workplace.
Interpersonal Skills	Learn more about personal skills, abilities, and motivations and how they can be successfully applied.
Interpersonal Skills	Use five techniques to build trust with others in the workplace.
Interpersonal Skills	Recognize five common trust traps.

No.B4121, Statistical Sampling

Competency Area	Knowledge & Skills
Statistical Sampling	At the end of this unit, the student will be able identify and appraise the critical elements of a statistical sample.
Statistical Sampling	The Student will be able to define and calculate a mean, median, and mode.
Statistical Sampling	The student will be able to identify and define normal and skewed distributions.
Statistical Sampling	The student will be able to define and calculate a standard deviation.
Statistical Sampling	The student will be able to define point estimate and precision.
Statistical Sampling	The student will be able to calculate the confidence interval of a point estimate at a given confidence level.
Statistical Sampling	The student will be able to demonstrate understanding of the relationships between elements of a sample evaluation.
Statistical Sampling	The student will be able to learn how to reduce precision.
Statistical Sampling	The student will be able to explain two tenets of the Central Limit Theorem.
Statistical Sampling	At the end of this unit, the student will be able to describe the steps required in the sample planning process.
Statistical Sampling	Recognize sampling vs. non-sampling audit procedures.
Statistical Sampling	Differentiate between variable and attribute sampling.
Statistical Sampling	Demonstrate that statistical sampling results in better coverage than other audit procedures.
Statistical Sampling	Determine when statistical sampling should be used.
Statistical Sampling	List the procedural requirements for performing a statistical sample.
Statistical Sampling	Evaluate the Universe and apply two different kinds of stratification.
Statistical Sampling	List considerations in developing a sampling plan.
Statistical Sampling	List the two requirements for a valid statistical sample.
Statistical Sampling	Identify which statistical sampling decisions are based on auditor judgment.
Statistical Sampling	At the end of this unit, the student will be able to select and evaluate a physical unit sample.
Statistical Sampling	Select a physical unit sample using the EZ-Quant random number generator.
Statistical Sampling	Define and use two different types of stratification.
	Select a physical unit sample using the EZ-Quant

Statistical Sampling	**selection program.**
Statistical Sampling	**Calculate a point estimate using both the ratio and difference methods.**
Statistical Sampling	**Evaluate a physical unit sample using the EZ-Quant evaluation program.**
Statistical Sampling	**Explain the pitfalls and steps in physical unit sample expansion.**
Statistical Sampling	**At the end of this unit, the student will be able to select and evaluate a dollar unit sample.**
Statistical Sampling	**Identify the advantages of dollar unit sampling.**
Statistical Sampling	**Recognize the difference between physical unit and dollar unit sampling.**
Statistical Sampling	**Manually select a dollar unit sample using the systematic interval method.**
Statistical Sampling	**Manually calculate the point estimate for a dollar unit sample.**
Statistical Sampling	**Select, project and evaluate a dollar unit sample using the EZ-Quant programs.**
Statistical Sampling	**Describe the pitfalls and steps in dollar unit expansion**
Statistical Sampling	**At the end of this unit, the student will be able to plan, select, and evaluate an attribute sample according to Agency guidance**
Statistical Sampling	**Identify the basic terminology and characteristics of attribute sampling.**
Statistical Sampling	**Identify the differences between discovery and acceptance sampling, and one-step and two-step acceptance sampling.**
Statistical Sampling	**Establish sampling plan criteria for discovery and acceptance sampling.**
Statistical Sampling	**Determine the sample size for discovery and acceptance samples.**
Statistical Sampling	**Evaluate discovery and acceptance samples.**
Statistical Sampling	**Discuss sampling plan criteria and evaluation of an estimation sample.**
Statistical Sampling	**Present attribute sampling results in an audit report note.**
Statistical Sampling	**At the end of this unit, the student will be able to identify the elements that need to be documented in the working papers and audit report.**
Statistical Sampling	**Explain the documentation requirements identified in CAM.**
Statistical Sampling	**List elements which should be documented in working papers.**
Statistical Sampling	**List elements which should be documented in the audit report.**

No. B4260, Regression Analysis

Competency Area	Knowledge & Skills
Regression Analysis	By the end of the course, the student will be able to apply both simple and multiple regression analysis techniques in evaluating contractor forecasted and incurred indirect rate submissions.
Regression Analysis	Understand the basic concepts of regression (simple and multiple) analysis and proper application of regression analysis.
Regression Analysis	Prepare a manual graph.
Regression Analysis	Perform a multiple regression analysis using EZ-Quant program and correctly evaluate the results.
Regression Analysis	Identify simple regression applications.
Regression Analysis	Identify the elements of a good graph.
Regression Analysis	Identify situations where data adjustments are necessary and perform such adjustments.
Regression Analysis	Evaluate regression applications using the EZ-Quant programs.
Regression Analysis	Identify approaches to address concerns in the initial analyses.
Regression Analysis	Identify multiple regression applications.
Regression Analysis	Identify the requirements necessary to run multiple regression.
Regression Analysis	Identify common problems/questions which occur in the field when regression analysis techniques are applied.
Regression Analysis	Recognize "warning signs" in the EZ-Quant output and identify problems with a particular approach.
Regression Analysis	Define the statistical measures used with multiple regression.
Regression Analysis	Perform real-life regression analysis.
Regression Analysis	Analyze actual field applications to determine the acceptability or non-acceptability of the results.