Type of Service - Attestation Examination Engagement

The auditor should review MRD 14-OTS-015 (R), Audit Management Guidance on DoD Contractor Disclosure Program, dated April 21, 2014 for help in developing the effort for this audit assignment. The auditor should consider the procedures in CAM 4-707.7d when initiating a disposition analysis. A disposition analysis is not an audit risk assessment; it is less comprehensive in nature. An auditor may conclude after completing a disposition analysis that a detailed examination of the contractor disclosure is not necessary and that no further action is required based on the risk of the disclosure.

If the audit team determines that an examination is necessary, expand the effort in accordance with CAM 4-707.7.h.

An examination of the contractor disclosure, at a minimum, should include verifying the completeness and accuracy of the disclosure, including any disclosed cost impact to Government contracts. The examination should also verify that the Government received any applicable refund or credit.

It is important to keep in mind that if this engagement is being performed as an audit, and as such, must comply with Generally Accepted Government Auditing Standards (GAGAS). Therefore, proper attest documentation must be prepared in accordance with GAGAS 6.20-6.22 which includes documentation of:
- the objectives, scope and methodology of the audit,
- the work performed to support conclusions, including the transactions and records examined,
- evidence of supervisory review, and
- the auditor's consideration that the planned procedures are designed to achieve the objectives of the engagement when relying on computerized information systems.

Prior to commencing the audit, review Agency guidance that may impact the audit and adjust the scope and procedures appropriately.

References
- FAR 52.203-13, Contractor Code of Business Ethics and Conduct
- CAM 4-707, DoD Contractor Disclosure Program
## Preliminary Steps

### WP Reference

**Version 1.5, dated May 2019**

Auditor will develop steps.

1.

2.

## Detailed Steps

### WP Reference

**Version 1.5, dated May 2019**

Auditor will develop steps.

1.

2.

3.

## Concluding Steps

### WP Reference

**Version 1.5, dated May 2019**

1. Summarize results

2. Discuss the results with your supervisor.

3. Draft report