



Defense Contract Audit Agency



Defense Contract Audit Agency
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2013 Year in Review

In Fiscal Year 2013, DCAA examined \$160 billion in contractor costs, conducted 13,600 reviews, and produced over 6,200 audit reports. Overall, DCAA's efforts resulted in \$4.4 billion in net savings to the government—the highest in Agency history and nearly 75 percent higher than the average savings achieved during Fiscal Years 2003-2009. Based on these net savings, the return on taxpayers' investment in DCAA was approximately \$7.30 for each dollar invested.

From the Under Secretary of Defense (Comptroller), the Honorable Robert Hale



I am pleased to introduce DCAA's 2013 Year in Review. The accomplishments highlighted here are just one indication of the tremendous value DCAA brings to the Department of Defense. I have seen outstanding progress in DCAA over the last four years, and this agency has truly turned a corner. Because of the dedication of DCAA employees and the significant changes I continue to see throughout all levels of the organization, I have full confidence that DCAA will continue to exceed their objectives in 2014.

They play a crucial role in the acquisition community, and I remain committed to working hard to provide them the support they need to serve our warfighters and protect the taxpayer's interests.

Congratulations on an outstanding year!

A handwritten signature in dark ink that reads "Robert F. Hale". The signature is written in a cursive, flowing style.

Robert F. Hale
Under Secretary of Defense (Comptroller)/
Chief Financial Officer

Director's Overview



Fiscal year 2013 was a very successful year for DCAA. We produced solid results that were particularly impressive given the budget-constrained environment that existed during the year.

Two primary goals of DCAA are conducting cost-effective, high quality audits that provide real value to our customers, and providing meaningful support to our workforce. Based on objective measurements, we did a good job on both these goals. We examined \$163 billion in contracting dollars and issued about 6,200 audit reports. Of special significance is that we completed over 50 percent of the baseline incurred cost backlog (FY 2009 and earlier). This backlog has been building for several years, and it is now coming down. Overall, our audit work led to contracting officials documenting \$4.4 billion in net savings during the year—the fourth

year in a row with increased savings—which brought back a return on taxpayers' investment in DCAA of about \$7.30 for each dollar invested. This return is the highest achieved by DCAA in the last decade.

The success of our efforts to support our workforce is indicated by the positive responses to the Federal Employee Viewpoint Survey (FEVS), conducted by the Office of Personnel Management. DCAA had higher positive responses compared to the prior year for 49 of the 71 questions in the survey, while DoD was higher for only 2 questions and the federal government was higher for only 5. Our standing in the Best Places to Work rankings also illustrates our success. In 2009 we were close to last, scoring better than only 29 agencies. In 2013 we scored better than 212 agencies and ranked second highest of all Defense Agencies in the subcomponent group.

Our overall performance in FY 2013 is a direct reflection of the skill and dedication of our employees. They make DCAA a valuable—and valued—part of the DOD contracting community. It is my pleasure to share some of our accomplishments with you in this Year in Review.

A handwritten signature in black ink that reads "Patrick J. Fitzgerald". The signature is fluid and cursive.

Patrick J. Fitzgerald
Director

DCAA Mission and Goals

The Defense Contract Audit Agency (DCAA) provides audit and financial advisory services to Department of Defense (DoD) and other federal entities responsible for acquisition and contract administration. It helps ensure DoD gets the best value for every dollar spent on defense contracting by conducting contract audits and related financial advisory services. Contract audits are independent, professional reviews of financial representations made by defense contractors. Specifically, DCAA assists in determining whether contract costs are allowable, allocable, and reasonable. The type and extent of DCAA's audit work varies based on the type of contract awarded, but its audit services are generally limited to acquisitions under Federal Acquisition Regulation Part 15 (Contracting by Negotiation). DCAA audits only contractors—it has no internal audit responsibilities in DoD.

DCAA's goal is to evaluate whether contractor business practices and procedures are in accordance with the Federal Acquisition Regulation (FAR), the Defense Federal Acquisition Regulation Supplement (DFARS), Cost Accounting Standards (CAS), and other applicable government laws and regulations. DCAA then provides recommendations to government officials on contractor cost assertions regarding specific products and services. These officials select contractors to perform government-funded work and negotiate prices for products and services for our warfighters. Importantly, contracting officers use auditors' recommendations throughout the acquisition process.

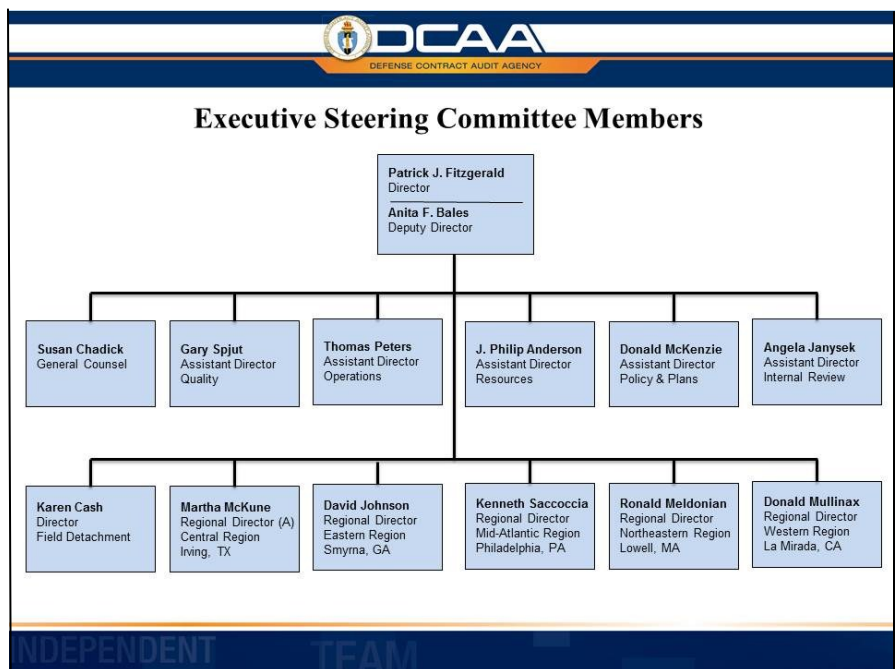
DCAA Organization

DCAA operates under the authority, direction, and control of the Under Secretary of Defense (Comptroller)/Chief Financial Officer. It consists of roughly 5,000 employees at over 300 locations in the United States, Europe, the Middle East, Asia, and the Pacific.

In addition to its headquarters, DCAA has six regions—five that have geographic boundaries and a field detachment that handles classified work.

Branch offices and suboffices are strategically located within regions to

cover contractors in local geographic areas. **Resident** offices are established at large contractor locations where the amount of audit workload justifies the assignment of a permanent staff.



Serving the Acquisition Community: A Snapshot of DCAA's 2013 Contributions

Mission Systems for the Navy and Coast Guard

Taxpayers saved \$45.5 million from an audit of a \$5B Mission Systems and Sensors contract segment that primarily supports Navy and Coast Guard systems. DCAA found overstatements of property, plant, and equipment expenses, and DCMA upheld 100% of DCAA's recommendations, including over \$36M in cost discrepancies and nearly \$9M in interest. The contractor has resolved the non-compliances identified by DCAA, and contracts related to the high-dollar segment have been adjusted to reflect the overcharges. One DCAA auditor noted that the coordination between DCAA and DCMA was essential to secure the best value for the Government: "Resolving a non-compliance of this sort truly takes both sides—DCAA to thoroughly examine it, and DCMA to settle it. It was a challenging and rewarding experience, and working closely with the DCMA legal advisor made our team successful."



Hydraulic test stands for Rotor Aircraft

The buying command sustained 76% of DCAA's findings after negotiation of a firm fixed price high risk proposal for the acquisition of 40 hydraulic test stands for the Osprey CV-22 and MV-22 tilt rotor aircraft. Frequent interaction with the buying command and DCMA throughout the audit was critical to success. DCAA provided invaluable support to the buying command during the negotiations, leading to a high sustention rate and a total net savings of \$1.2M.



Auditor's perspective on why the audit was a success

"Proper risk assessments helped us identify high risk areas and maximize our audit

effort during all stages of the audit. We also found that frank and factual discussions with the contractor led to an effective audit and a positive outcome."

CH-47 Chinook Helicopters for the Army

Taxpayers saved \$938M from an audit of the CH-47 Chinook helicopter contract. Based on DCAA's audit findings and close communication with the buying command, the audit



team played a critical role in helping the Army secure impressive savings. Because of the CH-47 settlement agreement, the Government saved \$534M on the base aircraft proposal and \$404M million on the 27 option aircraft proposal.

Buying Command Perspective

"I want to acknowledge DCAA for their support during negotiations. The team has been super and very supportive in helping us whenever needed. We could not have

reached a settlement with the contractor if the DCAA team wasn't working with us. It has been an honor serving and working with them and they are truly the best DCAA office I've ever worked with in my military career."

Family housing units at Seymour Johnson Air Force Base

DCMA sustained 100% of DCAA's findings on a \$1.6M termination settlement proposal. The original construction contract provided for remodeling 150 family housing units at Seymour Johnson AFB, North Carolina.

The government terminated the remodeling contract in favor of constructing new housing units, and savings from this audit would enable the government to provide three additional housing units for military families. Key audit actions included an effective risk assessment and clear communication between the requestor, contractor, and DCAA audit team.

"The audit report was excellent and negotiations were easy because the report was so clear and concise."

– Contracting Specialist

Family of Heavy Tactical Vehicle Trucks (FHTVs)



With taxpayer savings of \$48.8M, the Army could buy an additional 166 Family of Heavy Tactical Vehicle (FHTV) trucks. The audit team conducted a rigorous analysis of historical material costs and the contractor's classification of fixed and variable indirect expenses. Effective DCAA involvement, significant interaction with the buying command, and key support in negotiations helped the Army present a compelling government position.

Navy Special Operations Combat Assault Rifles

Taxpayers saved \$1.96M on a five-year contract for multiple variants of the U.S. Navy's special operations forces combat assault rifle (SCAR) and associated 40mm enhanced grenade launcher modules (EGLM). With a consistent commitment to communication and ensuring the Procuring Contracting Officer (PCO) understood the basis for the audit findings, the PCO sustained 81% of DCAA's findings following negotiations, noting that "DCAA provided valuable insight into the provided cost or pricing data which assisted with the negotiations."



Auditor's perspective on why the audit was a success

"We had an impact on negotiations, which led to the contractor understanding the integral role DCAA plays in the acquisition process. As a result, the contractor was more cooperative in responding to DCAA's requests for information. It was also critical to have ongoing rapport and trust with the PCO throughout the audit."

Digital Army Program (DAP)

DCAA questioned \$16 million on an audit of a \$165 million proposal for the Digital Army Program (DAP) being administered by DoD's Central Control Point (DoDCCP). The DAP leverages net centric warfare concepts that connect land, air, and sea forces (including survivability and accuracy), as well as all battlefield command echelons.



DCAA is currently supporting the Government of Israel and the Defense Security Cooperation Agency (DSCA) in contract negotiations. One DoDCCP official noted that DCAA's audit report was "one of the best he had ever read," adding that "I believe DCAA has improved greatly in the areas that had problems in the past. Your timeliness and communication has improved a lot. I have no recommendations at this time except for DCAA to keep up the good work."

Contractor Withdrew Claim Based on DCAA audit

DCAA saved the taxpayers \$228 million on an audit of a claim filed by a major contractor before the Armed Services Board of Contract Appeals (ASBCA). The claim was for environmental response/remediation and toxic tort defense costs. The environmental remediation related to the detection of trichloroethylene and ammonium perchlorate in the groundwater near the contractor's location, and the contractor filed the claim under the indemnification clauses included in the Air Force's Short Range Attack Missile (SRAM) prime contracts. The claim was on the Air Force's "Top Ten" list of most important DCAA audits. As a result of the audit team's outstanding work, the contractor withdrew the \$228M claim in its entirety.

"[The contractor] withdrew its \$228 million Short Range Attack Missile (SRAM) indemnification claim. I think this victory for the Air Force is due in part to the tenacious efforts of the DCAA to audit this claim for the past three and a half years ... fortunately for the Air Force (and taxpayers), the DCAA auditors were persistent and asked follow-up questions until they got fully responsive answers."

*"This victory
for the Air
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of DCAA."*

Armored Security Vehicles for Afghanistan National Army

The Army Contracting Command sustained 68% of DCAA's findings on a firm, fixed price/cost plus fixed fee proposal for the acquisition of 440 Armored Security Vehicles (ASVs) for the Afghanistan National Army. The DCAA audit team saved taxpayers \$19.3M on this proposal audit, which equates to 25 additional ASVs. The contracting officer expressed gratitude for the negotiation support that DCAA provided during contract award, which was critical to the positive outcome.

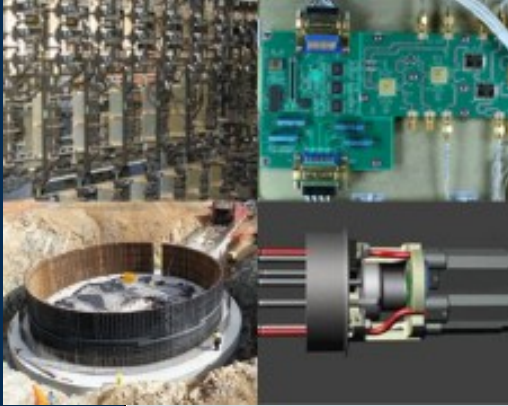
Auditor's best moments

"Participating in negotiations and helping the government sustain significant savings on this large procurement action as a result of our audit, and the teamwork displayed between a large number of auditors, the Financial Liaison Advisors, and the Headquarters Operations Division all working together on significant, complex issues."



Supporting Innovation: Reaching out to Small Business

An important part of DoD's Better Buying Power Initiative is to attract small innovative businesses to bid on DoD procurements to increase competition and lower procurement



costs. DCAA's Small Business Focal Point and DCAA's Financial Liaison Advisors (FLAs), working with the DoD Office of Small Business Programs, co-sponsored a pilot seminar for small business contractors in the National Capital Region. The pilot was a critical part of DCAA's small business outreach program and an objective in DCAA's strategic plan on Auditor Interface with the Acquisition Community. These seminars, now being conducted across the U.S., educate small business contractors in areas where they are most likely to be involved

with DCAA. Those attending the seminar learn about the importance of accounting systems, contract briefings, provisional billing rates, public vouchers, real-time labor evaluations, and how to prepare incurred cost submissions and monitor subcontracts.

In addition to these seminars, DCAA also supports small business by:

- **Conducting pre-award accounting system survey audits** that are required for contractors as part of DoD's Small Business Innovation Research (SBIR) program. SBIR supports early-stage R&D projects at small technology companies that have potential for commercialization in either military or private sector markets.
- **Helping contractors prepare for DCAA audits by providing reference materials**, such as DCAA's new *Information Guide for Contractors*, available now on <https://www.dcaa.mil>, which explains the requirements of an adequate accounting system for cost type contracts and the attributes of an adequate forward pricing proposal and incurred cost proposal. Other reference materials include the pre-award accounting system survey checklist, forward pricing adequacy checklists, incurred cost adequacy checklists, and Excel templates to help contractors prepare their incurred cost submission electronically.

Seminar feedback—

“Excellent content and delivery. Great day. I traveled from Massachusetts to attend and it was well worth it.”

The seminar was “a very informative program ... it offered a great wealth of knowledge.”

“As a small business owner, I very much appreciate DCAA reaching out to our community.”

Best Places to Work — DCAA Jumps in the Rankings

In 2013, DCAA moved up 72 places over 2012 results in the Best Places to Work rankings published by the Partnership for Public Service. Coming in 88th out of 300, DCAA demon-

strated steady progress over 2012's rank of 160th out of 292 and even more significant strides since its 2009 rank of 202nd out of 231. In a Washington Post article entitled "Tips from federal agencies with happy employees," Tom Fox called out DCAA as one of four notable finishers that included the top-ranked U.S. Patent and Trademark office (USPTO) and National Aeronautics and Space Administration (NASA), and the most improved mid-size agency, the Federal Communications Commission (FCC). Fox included DCAA as a solid example of exceptional agencies that "paid close attention to what employees are saying, and then responded by making changes to address some of the top concerns and problems."

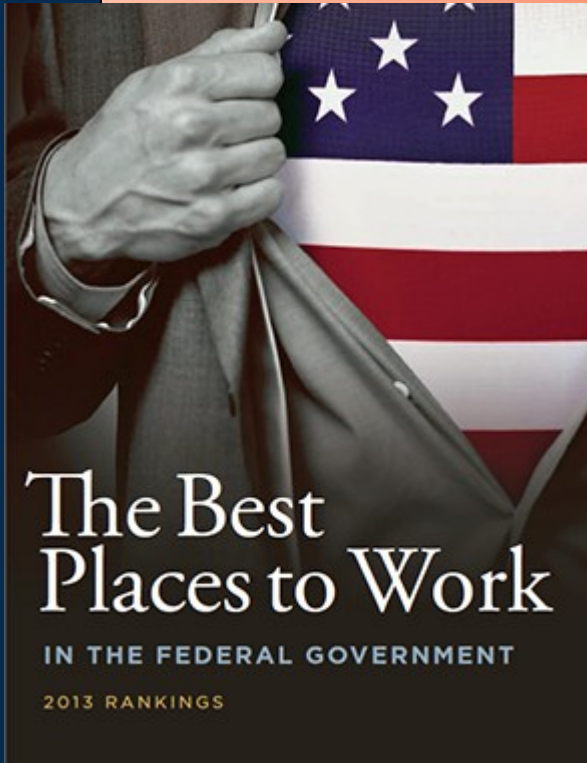
DCAA was also recognized for its high response rate of 77%, which was higher than any other

organization in the 4th Estate. In a case study circulated throughout the Department of Defense, OPM pointed to DCAA as a good example of an agency where employees clearly believe they will be heard. The case illustrated how DCAA used the results of previous surveys to make important improvements for employees.

Most importantly, these results are a testament to solid management throughout the agency, particularly that of DCAA's first level supervisors. "I'm extremely proud of the agency as a whole, and I'm really struck by what our results indicate about those closest to our auditors on the frontline," noted DCAA Director, Pat Fitzgerald. "Our frontline supervisors have a significant impact on employee perceptions, and our rankings speak volumes about their positive contributions to overall satisfaction levels."

"Our entire workforce has made outstanding progress over the past four years, and I look forward to making even greater strides in the years to come."

—Pat Fitzgerald



DCAA at the Negotiating Table — A Key Player in Getting the Government a Fair Deal

DCAA auditors can have a significant impact on what the Government pays for goods and services through the valuable input they provide in the negotiations stage of government contracting. At the front end, DCAA audits affect what the government pays for contracted work. Throughout the contract period, DCAA's analysis may address instances where the government overpaid contractors for previous work, uncover potential fraud or misuse of funds, and impact future contract prices by addressing inadequacies early on.



Contracting officers (COs) rely on DCAA to assist them in negotiations to explain audit findings and provide other assistance to uphold the government's position.

One Acquisition Team—Where DCAA fits in

Contracting officers repeatedly share their appreciation for the important role DCAA plays throughout the acquisition cycle. One CO summed up DCAA's work as "a perfect example of valuable support during crunch time, specifically for those instances when contractors provided additional support and we need DCAA's expertise to review the additional documentation ... I believe that because of DCAA, we are in a better position to negotiate questioned costs and conduct negotiations more effectively."

DCAA's expertise also lends significant credibility to the negotiation process. One CO explained that without DCAA's help, his team couldn't have been nearly as effective: "If we would have argued some of these issues as COs, nothing would have gotten done." Part of that credibility comes from DCAA's thoroughness of analysis: "There was sufficient information and details in the audit reports to use in preparing

"DCAA is the eyes and ears on the ground."

—Contracting Officer

and obtaining management and legal approvals of the pre-Negotiation Objectives, Post Negotiation Memorandum, and Modification to authorize the cost to the contractor."

But thoroughness must be balanced with timeliness, and COs rely on DCAA to cut negotiation time and get goods and services out to the warfighter more quickly: "The thorough work performed by the DCAA team was instrumental in helping the team negotiate this effort in a matter of 11 business days."

Partnering with DCMA to Close Out Unresolved Audit Issues

Delays in resolving audit issues cost the taxpayers money, and DCAA and the Defense Contract Management Agency (DCMA) jointly sponsored the Cost Recovery Initiative (CRI) to aggressively target any outstanding audit report actions. These unresolved audit actions are generally the result of contractor noncompliance with Cost Accounting Standards (CAS), and successful resolution requires tight coordination and teamwork between DCAA auditors and DCMA contracting officers (COs).



Through this initiative, DCAA and DCMA have already resolved approximately 600 of the 705 audits originally identified as requiring resolution, and COs have requested approximately \$700 million be returned to the U.S. Treasury.



DCAA's role includes briefing COs on the approach DCAA took in the audit, how contractors' accounting changes may impact how they charged the

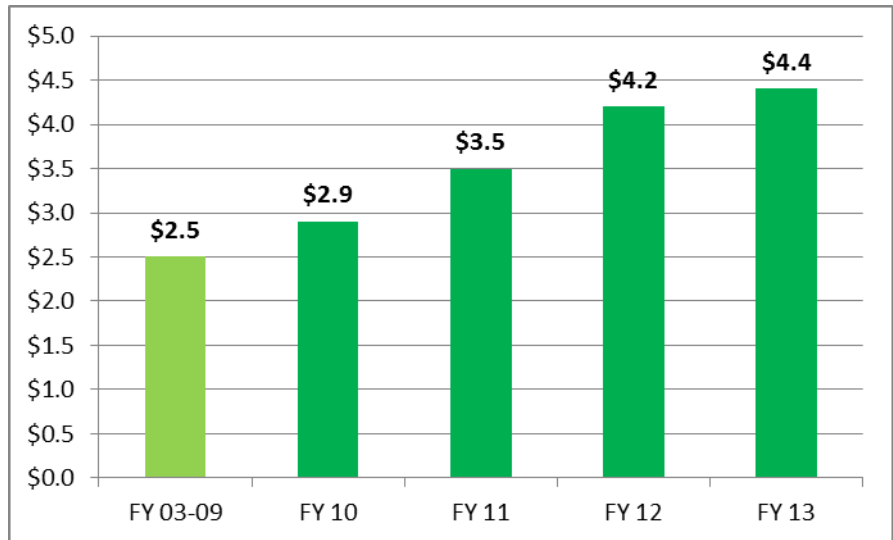
government, and whether the contractor is appropriately progressing to resolve any noncompliance issues with Cost Accounting Standards. DCMA uses DCAA's assessment to protect the government's interest until the contractor can demonstrate that it has made the appropriate corrections. Some of the important audit issues DCAA uncovered include:

- **Recovering \$15.4 million** because the labor dollars associated with the self-constructed assets didn't include appropriate overhead expenses; consequently, actual overhead rates on contracts were overstated.
- **Supporting the contracting officer's \$21.3 million demand for payment** resulting from a contractor's inappropriate allocation of procurement costs.
- **Supporting the contracting officer's demand for payment of \$4.5 million** relating to two unilateral accounting changes for home office allocation of (1) Communications pool and (2) Core Accounting pool.
- **Recovering over \$1 million** because a contractor was using shorter estimated service lives for calculating depreciation on its Machinery & Equipment (M&E) assets than experienced by their historical records.

DCAA and DCMA have since expanded the CRI to address the backlog of incurred cost years, said Don McKenzie, Assistant Director, Policy: "After kicking off the initiative in 2012, we identified 851 incurred cost audit reports that contained approximately \$2.3 billion in potentially recoverable costs," he said. "In 2013, we identified another 1,793 incurred cost reports with approximately \$1.7 billion in potentially recoverable costs." He stressed that CRI's success is due to a solid DCAA/DCMA working relationship: "The teamwork between our two agencies has been outstanding."

2013 Results and Accomplishments

DCAA reported \$4.4 billion in net savings to the Government in FY 2013. Based on these net savings, the return on taxpayers' investment in DCAA was approximately \$7.30 for each dollar invested. This return represents actual savings that DoD can reinvest in various ways to help the warfighter. This was the fourth consecutive year of increased net savings, roughly 75 percent higher than the average net savings achieved during FY 2003-2009. Overall, DCAA conducted approximately 13,600 reviews, examined over \$160 billion, and produced over 6,200 reports.



Comparison of DCAA Net Savings FY 03 – FY 13 (billions)

In addition, DCAA closed out over 8,500 incurred cost submissions, cutting the initial backlog (years 2009 and earlier) by 50%. DCAA has shown clear and steady progress over the last four years, with FY 2013 results showing increases in all key areas.

Supporting the Workforce

One of DCAA's ongoing priorities is to provide the support and resources that employees need to do their job. One particularly significant action in FY 2013 was to hire a Chief

Learning Officer to lead our Defense Contract Audit Institute (DCAI). The Agency moved DCAI to Atlanta and restructured its focus in two distinct areas: Technical Training and Leadership. As part of its commitment to supporting employees throughout the stages of their career, DCAA also instituted a coaching program, agency wide, after a successful pilot with 100 employees. Finally, DCAA put particular emphasis on frontline supervisors in 2013, involving them in leadership workshops that emphasized effective communication, management best practices, and effective leadership through all phases of the audit process. These workshops will continue through FY 2014 until all supervisors have had the opportunity to participate.

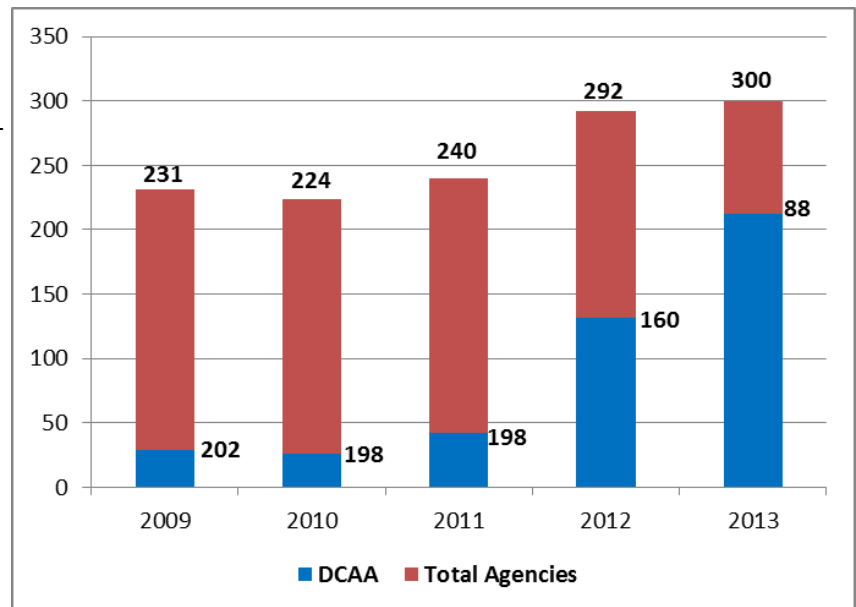
Significant improvements in FEVS Results

DCAA's focus on supporting the workforce is having a positive impact on employee satisfaction. The results of the Federal Employee Viewpoint Survey—conducted annually by the Office of Personnel Management—are key indicators of increasingly positive employee attitudes about the Agency. FEVS covers six major areas: work experience, work unit,

“I sincerely appreciate DCAA holding these Leadership sessions. I feel it has helped reinforce the Agency's mission and goals and made us feel proud again to work in the Agency and be a part of where it is going.”

—DCAA Supervisor

the agency as a whole, supervisor/team leader, leadership, and overall satisfaction. The results provide a snapshot of employees' perceptions of whether, and to what extent, conditions characterizing successful organizations are present in their agencies. Each year DCAA continues to see improvements in our survey results. The FY 2013 results were not only significantly better than previous years, but also better across more categories than both DoD and the federal government. The "Best Places to Work rankings"—based on FEVS data and published by the Partnership for Public Service—was another key indicator of progress. In 2009, DCAA ranked low in its category at 202nd of 231, coming in only at the 17th percentile. In 2013 it jumped to 88th out of 300, ranking DCAA as better than 212 other agencies and putting them into the 71st percentile.



Improvements in Best Places to Work Rankings, 2009 - 2013

Audit Cost Effectiveness

A key element of cost-effectiveness is DCAA's risk-based approach, a significant move that more effectively uses current staffing by focusing on audits that provide the most value in the acquisition process. This value is clearly evident based on historical trends. With net savings of \$4.4 billion, DCAA's FY 2013 results are a solid indication that a risk-based approach, together with a commitment to conducting audits in accordance with professional standards, provides significant returns for the taxpayer. DCAA continued to stress the importance of quality in training sessions throughout FY 2013.

DCAA also lowered costs of audits in large contractors. In FY 2011, it consolidated the audit management for Raytheon, aligning all auditors and support staff under one region. In FY 2013, DCAA completed a similar consolidation for Northrop Grumman, representing over \$20 billion in government sales. Key benefits included fewer redundant information requests, more comprehensive understanding of contractor business segments, easier access to contractor records, and timelier reporting of audit results.

Applying rigorous quality standards resulted in higher net savings than in previous years. In addition, DCAA's higher quality audits provide an important incentive for contractor compliance and a way to help contractors be better prepared for audits. One particularly important component of DCAA's quality improvements has been the continued focus on communication with stakeholders. DCAA executives visited buying commands, met with industry officials, and attended conferences to discuss common acquisition challenges. Based on these interactions, DCAA helped stakeholders better understand audit requirements and addressed their specific questions about the audit process.

Looking Ahead to 2014:

Director Pat Fitzgerald



Fiscal Year 2013 presented significant challenges across the federal government, but DCAA nonetheless had a very successful year. I'm extremely proud of our workforce for continually putting the mission first despite numerous distractions with furloughs and budgetary issues. I am also very encouraged by what lies ahead for the agency in FY 2014. First, given the improved budget environment, we will be able to fully fund mission travel, resume our normal training plan, and expedite the opening of our training institute in Atlanta. In addition, DCAA will be able to hire again and get the critical resources we need to execute our mission.

Although we were in a hiring freeze for most of FY 2013, the hiring projections for FY 2014 put us back on track to hire the necessary staff to meet our workload.

To build on our successes in FY 2013, we have four priorities for the coming year:

- **Incurred cost.** We did a great job in 2013 in reducing the backlog, and we will increase our momentum to do even better in 2014.
- **Increased priority on performing high-risk, time-sensitive labor and material reviews.** Performing labor and material reviews (i.e., floorchecks and material existence) on a real-time basis are important tests of the contractor's internal control environment. An increased focus on these reviews will significantly help us reach an audit opinion on future incurred cost audits.
- **More emphasis on disclosure statements.** In pilot projects in 2013, we developed a strategy to do disclosure statement audits more quickly, and we're going to extend those pilots across the agency in 2014.
- **Demand work.** Demand work from contracting officers continues to be a priority. Proposals and terminations are critically important for the taxpayer and the warfighter, and we will continue to be responsive to these requests for our services.

DCAA's complex mission is an essential component of the acquisition process. As DoD budgets are increasingly constrained, the warfighter and the taxpayer will be even more reliant on DCAA to help get the best value for the critical equipment and services the Department needs to support our national defense. DCAA is dedicated to promoting productive relationships with buying commands and contracting officers, and in FY 2013 it continued its commitment to increased communication, a clearer understanding of requirements, and a goal of operating as one government team.

Ultimately, DCAA's success depends on the ability to serve its employees. The Agency is fortunate to have an exceptional workforce that is clearly mission-focused. DCAA will continue to seek out workforce feedback—and that of all its stakeholders—to help improve DCAA's service to the warfighter and taxpayer.

A handwritten signature in black ink that reads "Pat". The signature is stylized, with a large, sweeping "P" and a smaller "at" following it.