

MASTER AUDIT DOCUMENT

Activity Code 29000		OTA Attestation Examination
Version 3.1, dated Dec 2025		
B-1	Planning Considerations	
Type of Service – Attestation Examination Engagement		
Audit Specific Independence Determination		
<p>Members of the audit team and internal specialists consulting on this audit must complete the Audit Specific Independence Determination (WP 34) prior to starting any work on this assignment.</p> <p><i>(Note: Because staff is sometimes added to on-going audits, supervisors should ensure that all individuals who are directing, performing audit procedures, or reporting on this audit as a member of the audit team who are performing as a consultant have signed this working paper. For example, an FAO may add additional auditors (e.g., technical specialists) to the audit assignment or may need to consult with an internal specialist (e.g., industrial engineers, and operations research specialists) as the audit progresses.)</i></p>		
PURPOSE AND SCOPE		
<p>This standard audit program was developed for planning and performing audits of a unique subject matter not provided for under other activity codes or standard audit programs. The risk assessment steps below are steps that should be performed during the performance of any audit; however, due to the unique nature of this activity code, the auditor must develop additional steps as needed to effectively assess risk, and determine the scope of the audit.</p> <p>Since standard audit steps cannot be provided related to the audit of a unique subject matter, the auditor must identify the relevant audit criteria, develop specific risk assessment steps and detailed audit steps to meet the unique objective of the audit. The audit program must reflect an understanding between the auditor and supervisor as to the scope required to complete an audit which satisfies the audit objectives and complies with generally accepted government auditing standards.</p>		
<p>Prior to commencing the audit, review Agency guidance that may impact the audit and adjust the scope and procedures appropriately.</p>		
References		
CAM Chapter 2, Auditing Standards		
CAM Chapter 3, Audit Planning		
CAM Chapter 4, General Audit Requirements		
CAM Chapter 10, Preparation and Distribution of Audit Reports		
CAM Chapter 14, Other Contract Audit Assignments		
B-1	Preliminary Steps	WP Reference
Version 3.1, dated Dec 2025		
<i>Auditor will develop additional steps.</i>		

MASTER AUDIT DOCUMENT

1. Review the permanent file for audit leads or prior audit findings that may affect the subject matter of the audit. Discuss with your supervisor how they will affect your audit and adjust the scope of the audit accordingly.	
2. Review permanent file to determine if previous audits included findings and recommendations that relate to the subject matter. If there were findings material to the subject matter, document this information in the risk assessment and perform the following procedures: a. Ask contractor management if corrective actions were taken to address findings and recommendations reported in previous DCAA audits (e.g., questioned costs, business system deficiencies, CAS audits) that are relevant to the subject matter of audit. If yes, have contractor explain corrective actions taken and determine if additional audit procedures should be included in the fieldwork to test the corrective actions. (GAGAS 7.13) b. Document the results of the inquiry and the impact of the corrective actions to the subject matter under audit.	
3. Review permanent file to determine if the contractor has previously provided other studies or audits (e.g., summary listing of internal audits or external audit reports) that directly relate to the subject matter. If there are no other studies or audits, document that information in the work papers and perform the procedures below. a. Ask contractor management if internal audits were performed. If yes, request contractor provide a summary listing of the internal audits that would assist us in understanding and evaluating the efficacy of the internal controls relevant to the subject matter of the audit. b. If the review of the perm file or the contractor identifies relevant internal audits: <ul style="list-style-type: none">• Determine if access to these reports is necessary to complete the evaluation of the relevant internal controls to support the risk assessment or audit procedures related to the subject matter of the audit. There must be a nexus between the internal audit reports and the scope of this specific assignment.• Document the results of the determination in writing.• If assignment is at a major contractor location, coordinate with the CAD or FAO point of contact (POC) for internal audit reports to request the contractor provide access to the reports.• If assignment is at a non-major contractor and the FAO does not have a designated POC, the auditor should request the contractor provide access to the internal audit reports.	

MASTER AUDIT DOCUMENT

<ul style="list-style-type: none"> The request should include information on how the internal audit report is relevant to the DCAA audit. Place a copy of the request in the assignment administrative work papers. <p>c. If the review of the perm file or the contractor identifies relevant other audits or studies:</p> <ul style="list-style-type: none"> Obtain publicly available information for the relevant other Government agency audits (e.g., websites for DoD IG or other IGs, service audit agencies, etc.). Make appropriate adjustments to your risk assessment and planned procedures based on the reported findings. <p>d. Document the results of the inquiries including the response received from contractor's for any request for access to internal audit reports. (If access was not granted this should include the contractor's rationale or justification for not granting access).</p> <p>e. Determine if additional audit procedures are needed to respond to identified risk.</p>	
<p>4. Contact the Agreements Officer (AO) or his/her Authorized Representative (AR) to ascertain any known concerns that impact the audit and adjust the audit scope and procedures accordingly.</p>	
<p>5. Send an acknowledgement/notification to the appropriate AO or AR notifying them of the commencement of the risk assessment and that the expected completion date will be provided in the formal acknowledgement/notification once the risk assessment is complete. (CAM 2-305). The acknowledgement/notification process should be performed within the timeframe and in accordance with the procedures in CAM 4-104.</p>	
<p>6. <i>ADD SPECIFIC RISK ASSESSMENT STEPS HERE</i></p>	
<p>7. Conduct an entrance conference.</p>	
<p>8. Management Inquiries</p> <p>During the entrance conference or other appropriate meeting make the GAGAS required inquiries of contractor management. Using the framework of WP B-05, document the contractor's response, and identify areas of risk and the impact to the audit scope.</p>	<p>B-05</p>
<p>9. Fraud Risk Indicators</p> <p>Using the framework in WP B-09, discuss the fraud risk indicators with the audit team.</p>	<p>B-09</p>
<p>10. Obtain and document an understanding of contractor internal controls relevant to the audit. Auditors may obtain a significant portion of this understanding during the walkthrough.</p>	

MASTER AUDIT DOCUMENT

11. Identify and document the need for specialist assistance based on the understanding of the bases of estimate. Considering risk and materiality, prepare a detailed request for specialist assistance if required and document on WP B-03. (CAM Appendix C)	
12. The team should discuss the results of the risk assessment and determine the (i) planned audit scope, including the detailed audit steps (-01 WPs) to be performed, (ii) timeframe for completing the audit including the proposed delivery date which will be discussed with the requester and mutually agreed-to, (iii) milestone plan to ensure timely completion of audit, and (iv) zero-based budget.	
13. Obtain and document supervisory approval of the risk assessment and the planned scope of audit for the areas documented in WP B and -01 WPs.	
14. Prepare and send a notification letter to the contractor.	

C-1	Detailed Steps	WP Reference
Version 3.1, dated Dec 2025		
<i>Auditor will develop steps based on the risk assessment</i>		
1.		
2.		
3.		

A-1 Concluding Steps	WP Reference
Version 3.1, dated Dec 2025	
1. Determine the status of any requested assist audits and/or requests for specialist assistance. See CAM 10-208.5 for guidance on qualifying the report if the requested assistance has not been received.	
2. Summarize and document the results of audit.	
3. Obtain final supervisory/manager review of the working papers and audit results.	
4. Brief the requestor on the results of audit and invite to the exit conference.	

MASTER AUDIT DOCUMENT

A-1 Concluding Steps	WP Reference
5. After management approval, conduct and document an exit conference with contractor representative in accordance with procedures specified in CAM 4-304.	
6. Draft audit report in accordance with CAM Chapter 10.	
7. Complete the administrative working papers.	
8. Update permanent file.	
9. Submit the working paper package and draft report to the supervisor/manager for final review and processing.	