



DEFENSE CONTRACT AUDIT AGENCY
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IN REPLY REFER TO

PAS 730.3.B.2.4

September 29, 2020
20-PAS-005(R)

MEMORANDUM FOR REGIONAL DIRECTORS, DCAA;
CORPORATE AUDIT DIRECTORS, DCAA;
ASSISTANT DIRECTORS, HQ, DCAA

SUBJECT: Guidance on the Contractor Information Survey (CIS)

This memorandum provides guidance to assist auditors in using the Contractor Information Survey (CIS).

What is the Contractor Information Survey (CIS)?

The CIS is a tool for obtaining information about contractors to assist the audit team in identifying potential areas where future audit effort may be warranted. Additionally, the CIS will assist the audit team in understanding the contractor's organizational structure and business, the overall design of the contractor's accounting system, and basic information related to internal control.

The CIS is **not** to be used as an integral part of the risk assessment process or as the basis for documenting an understanding of internal control for any particular audit assignment.

The CIS is available on the DCAA intranet, under Audit Tools, on the Audit Programs, Report Shells, OAG webpage.

When do we use the CIS?

Regional and CAD leadership will work with Management teams to establish when it is appropriate to use the CIS. The CIS will primarily be used at smaller contractor locations where they have had little or no audit effort in three to five years. Auditors should complete the CIS in accordance with Regional or CAD direction and modify the survey, as necessary.

How do we record time for completing the CIS?

Auditors should use Activity Code 17742 to capture the hours for completing the survey.

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Questions and Further Information

FAO personnel with questions regarding this MRD should contact their Regional or CAD offices. Regional and CAD personnel with questions regarding this MRD should contact Policy Auditing Standards Division at (703) 767-3238 or by sending your inquiry via e-mail to DCAA-PAS@dcaa.mil.

/Signed/
Martha E. McKune
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Enclosure:



Contractor
Information Survey-