



# Introduction and DCAA Overview

# DCAA Overview

- Established in 1965 by transferring the existing contract audit functions from each of the military services into a single contract audit agency (DoD Directive 5105.36)
- Oversight of 9,000 contractors every year and averages more than 3,400 audit reports which examine more than \$350 billion of contractor costs

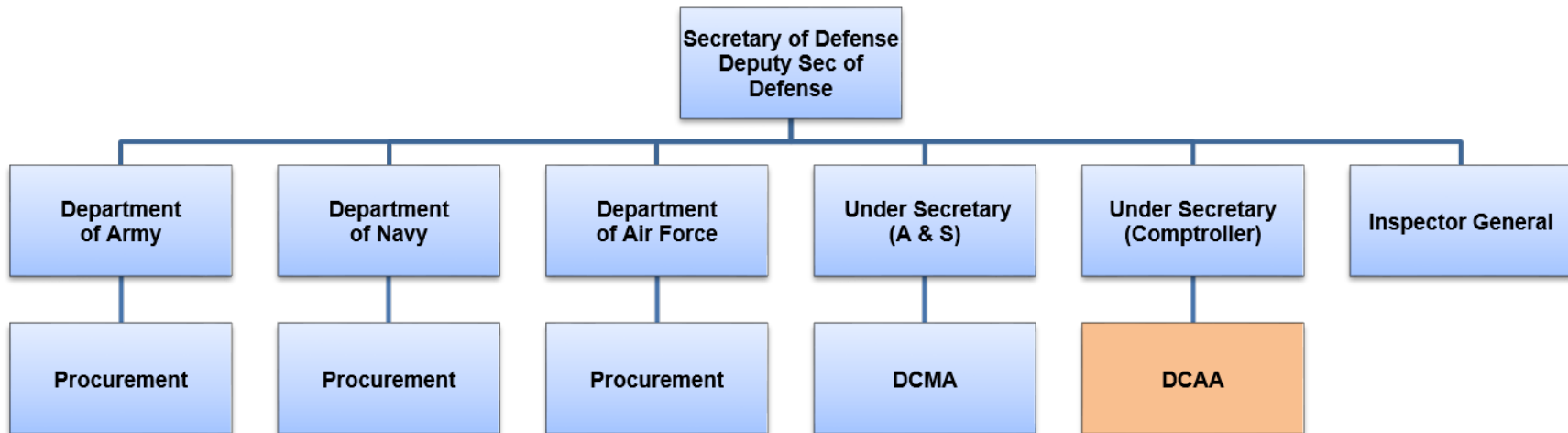
# Agency Mission

As a key member of the government acquisition team, we are dedicated stewards of taxpayer dollars who deliver high quality contract audits and services to ensure that warfighters get what they need at fair and reasonable prices.

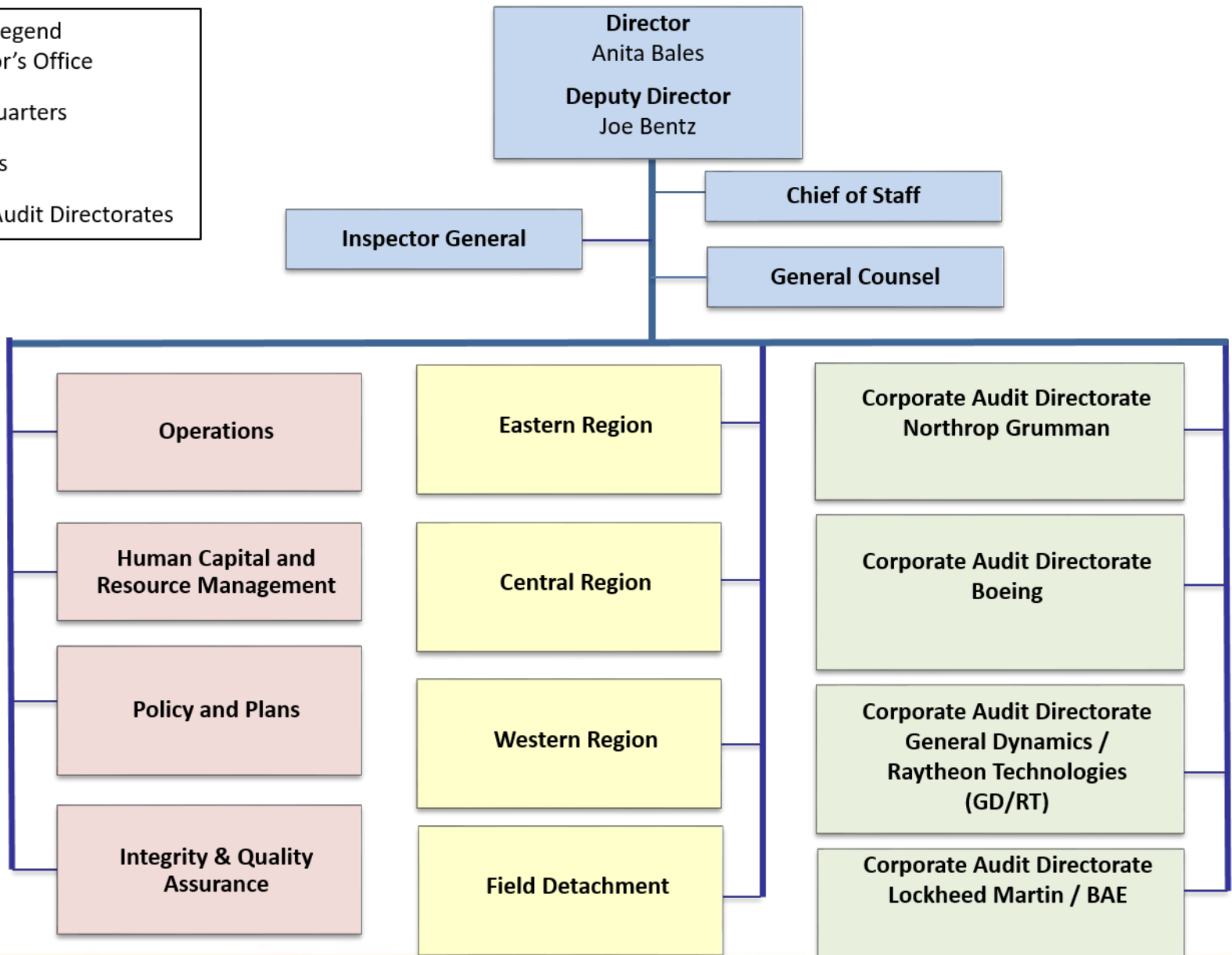
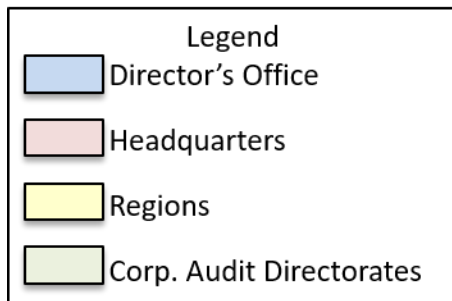
# Defense Contract Audit Agency

- Approximately 4,600 employees located at over 300 offices throughout the United States and overseas
- Responsibilities and Duties:
  - Auditors - Perform all needed contract audits for DoD
  - Financial Liaison Advisor (FLA) - Provide accounting and financial advisory services to DoD (and civilian agencies when requested) acquisition and contract administration components during all contract phases:
    - Preaward
    - Contract execution
    - Settlement (contract closing)

# Department of Defense Organization



Our placement under the DoD Comptroller assures our independence from offices that have procurement responsibility within the services.









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DEFENSE CONTRACT AUDIT AGENCY

Search Defense Contract 



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U.S. (CONUS)

Outside the Continental U.S. (OCONUS)



### Top Stories

#### Policy and Quality team up to Discuss Guidance, Address Common Issues

DCAA's Policy & Plans and Integrity & Quality Assurance Directorates conducted a weeklong conference [Story](#)

#### Mentoring Program Celebrates 2nd Cohort Graduation with Live and Virtual Ceremony

DCAA is creating a culture of mentoring across the Agency through its mentoring program. At the [Story](#)

#### DCAA Inducts Two into Senior Executive Service

DCAA inducted two new members into the Senior Executive Service during a ceremony on December 5th, [Story](#)

#### Defense Contractor Agrees to Pay \$45 Million to Resolve Criminal Obstruction Charges and Civil False Claims Act Allegations

Uniforce International Inc. [Story](#)

**DCAA auditors support the acquisition of every major combat system.**





### U.S. (CONUS)

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# DCAA Services Throughout Phases of an Award

## Pre-Award

Accounting System

Proposal Review

- Labor Rates

- Indirect Rates

- Materials

- ODC

## Throughout

Annual Incurred Cost Reviews

Real Time Labor and Material

CAS Compliance

Business Systems

Provisional Billing Rates/Vouchers

Progress Payments

Truth in Negotiations

Special Contracting/  
Award Officer requests

## Completion

Final Voucher

Terminations

# Available Presentations

- Accounting System Requirements
- Contract Briefs
- Incurred Cost Submissions
- Monitoring Subcontracts
- Proposal Adequacy
- Provisional Billing Rates
- Public Vouchers
- Real-time Labor Evaluations
- Audit Process

# DCAA Internet Resources

## [www.dcaa.mil](http://www.dcaa.mil)

- Audit Process Overview – Information for Contractors Manual
- DCAA Preaward Accounting System Checklist
- DoD Contract Proposal Adequacy Checklist
- DoD Forward Pricing Rate Adequacy Checklist
- DCAA Incurred Cost Adequacy Checklist
- Incurred Cost Electronically (ICE) Model
- Links to Acquisition Regulations
- Small Business Seminar Slides

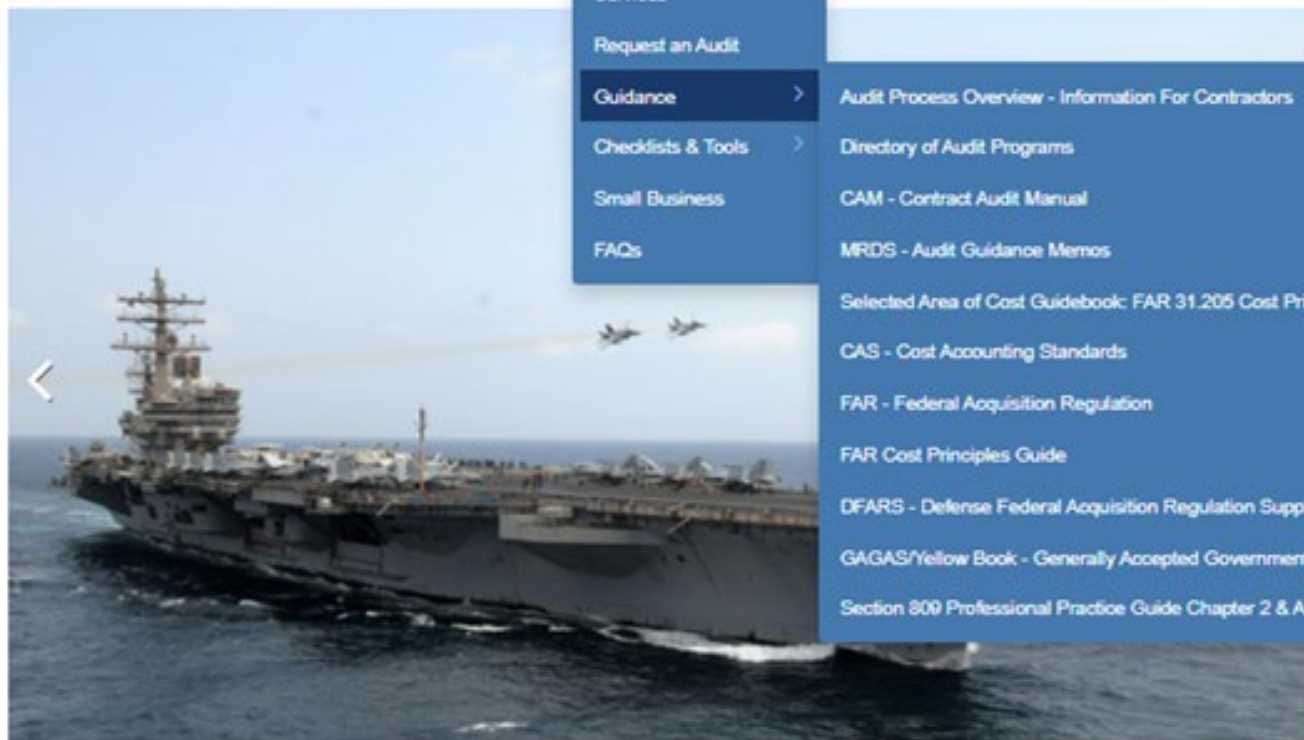


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Checklists & Tools >

Small Business

FAQs

Audit Process Overview - Information For Contractors

Directory of Audit Programs

CAM - Contract Audit Manual

MRDS - Audit Guidance Memos

Selected Area of Cost Guidebook: FAR 31.205 Cost Principles

CAS - Cost Accounting Standards

FAR - Federal Acquisition Regulation

FAR Cost Principles Guide

DFARS - Defense Federal Acquisition Regulation Supplement

GAGAS/Yellow Book - Generally Accepted Government Auditing Standards

Section 809 Professional Practice Guide Chapter 2 & Appendix A

## Top Stories

Quality team up to  
ance, Address

Plans and Integrity &  
e Directorates  
long conference [Story](#)

Program Celebrates  
graduation with Live  
remony

a culture of mentoring  
y through its mentoring  
story

Two into Senior  
vice

DCAA inducted two new members into  
the Senior Executive Service during a  
ceremony on December 5th, [Story](#)

Defense Contractor Agrees to  
Pay \$45 Million to Resolve  
Criminal Obstruction Charges  
and Civil False Claims Act

**DCAA auditors support the acquisition of every major combat system.**





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Contract Pricing Proposal Adequacy Checklist

Cost of Money Rates

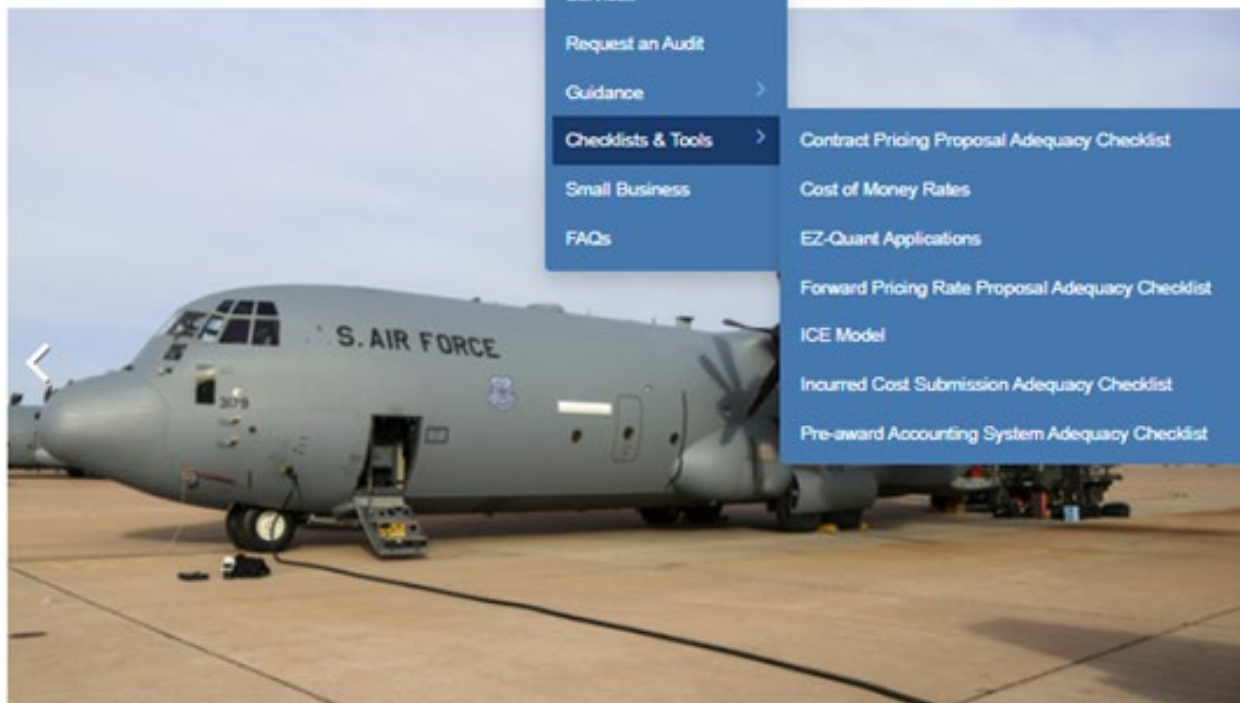
EZ-Quant Applications

Forward Pricing Rate Proposal Adequacy Checklist

ICE Model

Incurred Cost Submission Adequacy Checklist

Pre-award Accounting System Adequacy Checklist



**The audit of a subcontract proposal on C130J aircraft resulted in \$8.1 million in saving for the taxpayers.**

### Top Stories

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Unitrans International Inc., a privately



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**DCAA Auditors have the opportunity to deploy to overseas locations in support of military operations.**

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Halifax International Inc. [Story](#)





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## HELP FOR SMALL BUSINESS CONTRACTORS

DCAA offers targeted information to assist with audit issues that relate to small businesses. Access presentations below for help on specific topics important for smaller contractors:

DCAA Small Business Focal Point (571) 448-2008 or email.

- Accounting System Requirements
- Contract Briefs
- Incurred Cost Submissions
- Monitoring Subcontracts
- Proposal Adequacy
- Provisional Billing Rates
- Public Vouchers
- Real-time Labor Evaluations

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# Questions/Comments

