

DEFENSE CONTRACT AUDIT AGENCY

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Frequently Asked Questions: Contractor

1. The DCAA office code in my contract was left blank. How do I find out the DCAA DoDAAC (DoD Activity Address Code) office code that I should be submitting my provisional billing rates and interim vouchers to?

Answer: If the DCAA DODAAC is not listed in your contract, you can access our Locator tool from the top menu on the Home page of our website. This application allows you to find the Field Audit Office based on Commercial and Government Entity (CAGE) code, Data Universal Numbering System (DUNS) number, or Zip code. Once you find your responsible DCAA Field Audit Office, you can click the office name to view the DoDAAC used in the Wide Area Work Flow (WAWF) or other electronic billing systems. Use the contact information to confirm with the audit office that the code is correct. If the contract is classified, please call (703) 227-9056 or (703) 227-9045 for assistance with that type of contract.

2. Where is the best place to get an overview of the DCAA audit process and a general understanding of the submissions that I will need to prepare?

Answer: The *Audit Process Overview—Information for Contractors* Manual under the Small Business tab on DCAA's website is a good place to start. The Manual provides an introduction to DCAA, describes the attributes of an adequate labor and accounting system, price proposals, Cost Accounting Standards, contract financing and interim and final vouchers, and incurred cost proposals.

3. What are the requirements for an adequate accounting system that support cost-reimbursable contracts?

Answer: Consult the *Audit Process Overview—Information for Contractors* Manual (under the Small Business tab on DCAA's website), specifically Enclosure 2, "Preaward Surveys of Prospective Contractor Accounting System." After reading Enclosure 2 and consulting with your contracting officer, DCAA recommends that you complete the *Preaward Accounting System Adequacy Checklist* and submit it to your contracting officer. In addition, you should refer to *DFARS 252.242-7006, Accounting system administration*, for requirements for an acceptable accounting system. Your contracting officer will determine the need for a DCAA audit. Contracting officers can request DCAA audit services.

4. Does DCAA recommend any commercial off-the-shelf accounting system software packages?

Answer: No. DCAA neither recommends nor approves any specific accounting system vendor software packages.

5. Prior to submitting my contract pricing proposal, forward pricing rate proposal, and incurred cost submission to the contracting officer, I want to perform a self-assessment on the adequacy of these submissions to make sure they meet regulatory requirements. Are there any tools available to help me prepare these submissions?

Answer: Yes. We have those tools and make them available on the website. One of the first steps that a DCAA auditor performs prior to starting an audit is to identify the adequacy of the contractor's submission. The checklists that DCAA auditors use to assess the adequacy of contract pricing proposals, forward pricing rates, and incurred cost submissions are available under the *Checklist and Tools* tab on DCAA's website. DCAA developed the checklists based on regulatory requirements. DCAA also developed a model for incurred cost submissions under the *Checklist and Tools* tab on DCAA's website. After the submissions are sent to the contracting officer, he/she will determine if an audit is needed. Contracting officers can request DCAA audit services.

6. I am bidding on a government contract. How can I get DCAA to audit my rates?

Answer: You do not need to take any step yourself. If your contracting officer needs rates from DCAA, he/she will request them.

7. I am a small business and I recently submitted a contract cost proposal to a Government Agency. I want to ensure that all my accounting systems meet DCAA requirements. Can I contact the local DCAA office in my area and schedule a preaward accounting system survey audit?

Answer: No, a contractor cannot request DCAA to perform an audit of his or her company. Your contracting officer will determine if a DCAA audit is required and, if so, the contracting officer will initiate the audit request.

8. I'm preparing my submission(s) (e.g. contract pricing proposal, forward pricing rates, incurred cost, etc.) and would like to ask the DCAA auditor some specific questions on my submission to make sure I'm on the right track. Will the DCAA auditor give me some specific advice on how to prepare my submission?

Answer: No, a DCAA auditor cannot provide specific advice to assist a contractor in preparing their submission because doing so would impair the auditor's independence. Generally Accepted Government Auditing Standards (GAGAS/The Yellow Book) prohibits DCAA from providing advice to contractors on certain accounting or estimating matters. However, auditors may

provide general advice on what constitutes an adequate submission and answer general questions related to the acquisition regulations. To avoid any appearance of impairment to independence, auditors should always refrain from comments that could be construed as advising the contractor on how to develop its submission. Contractors should look under the “Guidance” and “Checklist and Tools” tabs on DCAA’s website for guidance about the adequacy of their specific submission.

9. I am trying to submit a voucher to DCAA using Wide Area Work Flow (WAWF) and the program is not allowing me to submit the voucher. How can I get help resolving this issue?

Answer: If you are having problems with submitting a voucher into WAWF you should contact your administrative contracting officer (ACO) or the WAWF Help Desk for assistance.

10. I submitted a billing/invoice to Wide Area Work Flow (WAWF) and it was rejected by the DCAA Field Audit Office. How can I resolve this issue?

Answer: Each DCAA Field Audit Office (FAO) has a point of contact to answer WAWF and billing questions. If you have questions on why the billing was rejected, contact your audit office and speak to the WAWF point of contact. You may determine your DCAA FAO phone number by accessing our Locator from the top menu of our website. This application allows you to find the Field Audit Office assigned to a given CAGE, DUNS, or Zip code.

11. Can DCAA grant an extension for submitting my final incurred cost rate proposal?

Answer: No. Extensions for submitting final rate proposals can only be granted by the administrative contracting officer per FAR 42.302 and FAR 42.705-1(b)(1)(ii). To locate your responsible administrative contracting officer, please contact the Defense Contract Management Agency ([DCMA](#)).

12. Who do I contact if I want to report fraud, waste, or abuse by a contractor?

Answer: Fraud, waste, or abuse complaints should be submitted to the DoD Office of Inspector General Hotline (<http://www.dodig.mil/hotline>) or (800) 424-9098.