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

Together with our acquisition partners, we increase warfighter capabilities by delivering high-quality audits and financial services to achieve fair and reasonable prices that protect taxpayer dollars.
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)
Our placement under the DoD Comptroller assures our independence from offices that have procurement responsibility within the services.
DCAA auditors support the acquisition of every major combat system.
U.S. (CONUS)

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Look up the cognizant DCAA FAO by CAGE code, DUNS code, or ZIP code below.

1.) Select the type of search you want to perform:
   - CAGE Code
   - DUNS Code
   - ZIP Code

2.) Enter the search code:

[SEARCH]
DCAA Services

Price Proposal Audit
Preaward Accounting System Audit
Cost Realism Audit
Forward Pricing Rates/Factors Audit
Cost/Rate Information

Assist in Negotiations

Incurred Cost Audit
Interim Payment Monitoring
Business System Compliance
Disclosure Statements
CAS Compliance
Real Time Labor and Material Audits
Truth in Negotiations Compliance
Equitable Adjustment/Claim Audit
Termination Audits
Final Price Submissions
Final Vouchers

RFP
Proposal Submitted
Contract Negotiations
Contract Award

Contract Performance
Contract Physically Complete
Contract Closed
Small Business Presentations

- Accounting System Requirements
- Contract Briefs
- Incurred Cost Submissions
- Monitoring Subcontracts
- Proposal Adequacy
- Provisional Billing Rates
- Public Vouchers
- Real-time Labor Evaluations
- Intro to Contracts with Commercial Organizations
- Audit Process
DCAA Internet Resources
www.dcaa.mil

- **Guidance**
  - Director of Audit Programs
  - Contract Audit Manual
  - Select Area of Cost Guidebook (FAR 31.205 Cost Principles)
  - Links to Acquisition Regulations

- **Checklists and Tools**
  - Cost of Money Rates
  - Incurred Cost Electronically (ICE) Model
  - Contractor Submission Portal

- **Frequently Asked Questions For Contracting Officers, Contractors and COVID-19**
Contact Information

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Questions/Comments