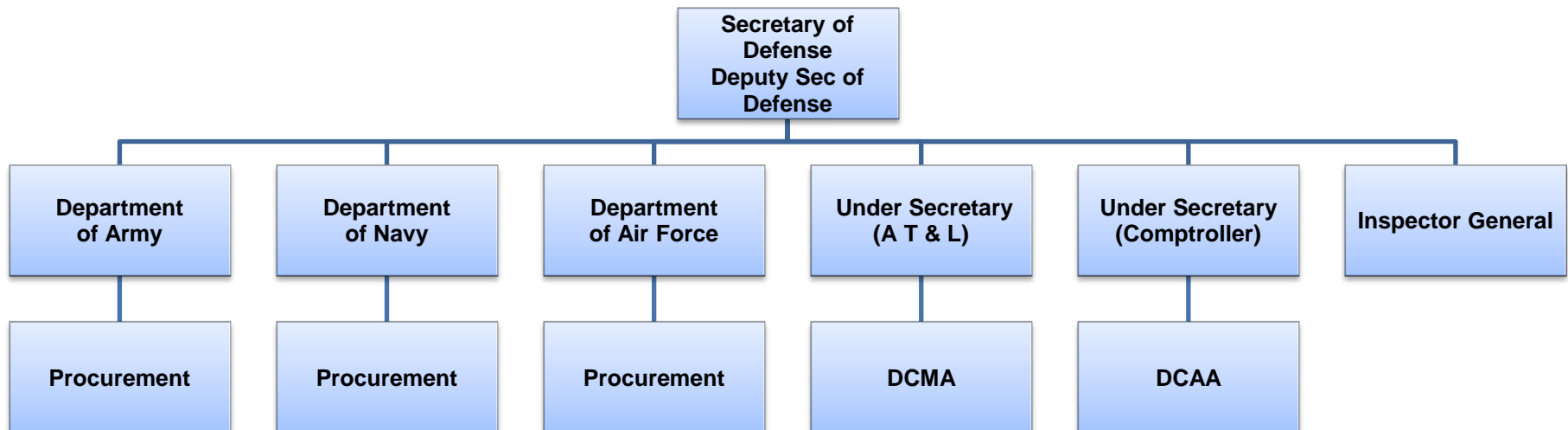


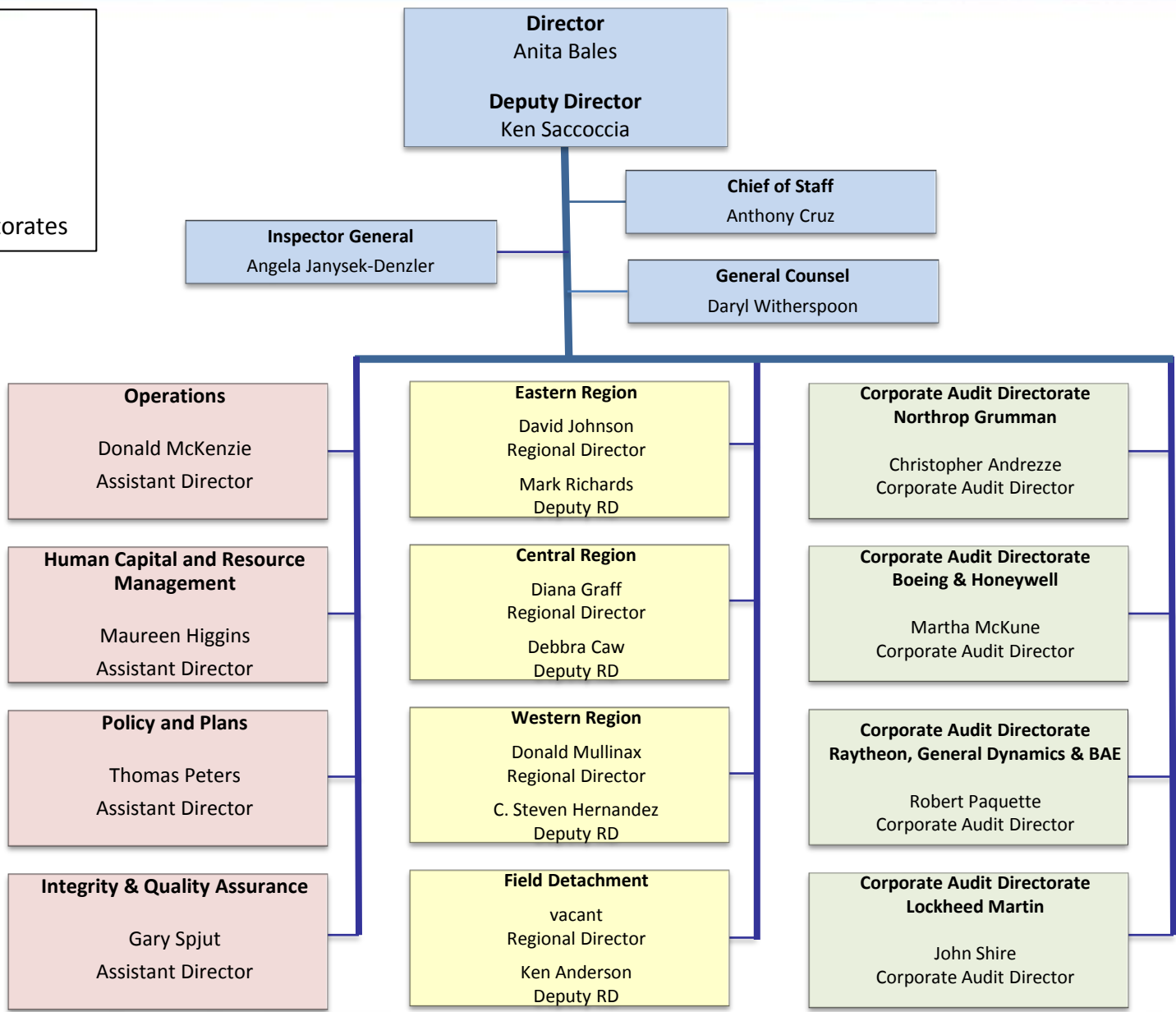
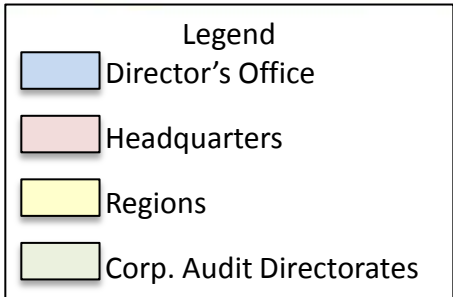


DCAA Overview and Resources Available for Small Businesses

The views expressed in this presentation are DCAA's views and not necessarily the views of other DoD organizations

Department of Defense (DoD) Organization





Defense Contract Audit Agency

- Approximately 5,000 employees located at over 300 offices throughout the United States and overseas
- Responsibilities and Duties:
 - Perform all needed contract audits for DoD
 - 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)

DCAA Audits Throughout Phases of a Contract

Pre-Award

Accounting System
Proposal Review
- Labor Rates
- Indirect Rates
- Materials
- ODC

Throughout Contract Life

Annual Incurred Cost Reviews
Real Time Labor and Material
CAS Compliance
Business Systems
Provisional Billing Rates/Vouchers
Progress Payments
Truth in Negotiations
Special Contracting Officer requests

Contract Completed

Evaluation of Final Voucher
Terminations

DCAA Internet Resources

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

Request An Audit

Audit Process Overview – Information For Contractors

Directory Of Audit Programs

CAM – Contract Audit Manual

Selected Area Of Cost Guidebook: FAR 31.205 Cost Principles

MRDs – Audit Guidance Memos

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

FAQs



DCAA assisted the Army and Marine Corps in reducing the unit



ABOUT DCAA ▶

Learn about DCAA's mission, services, and value to the warfighter and taxpayer with the Strategic Plan, Year in Review, and Report to Congress.



GUIDANCE ▶

Access current DCAA, DoD, and federal acquisition regulations and requirements for government contracting and auditing, including CAM, CAS, FAR,



CHECKLISTS & TOOLS ▶

Prepare for a DCAA Preward Accounting System, Contract Pricing Proposal, Forward Pricing Rate Proposal, and Incurred Cost audits using DCAA

[Preaward Accounting System Adequacy Checklist](#)[Contract Pricing Proposal Adequacy Checklist](#)[Forward Pricing Rate Proposal Adequacy Checklist](#)[Incurred Cost Submission Adequacy Checklist](#)[Cost Of Money Rates](#)[ICE \(Incurred Cost Electronically\) Model](#)[EZ-Quant Applications](#)

DCAA assisted the Army and Marine Corps in reducing the unit price for nearly 12,000 Humvees

[ABOUT DCAA ▶](#)

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DCAA assisted the Army and Marine Corps in reducing the unit price for nearly 12,000 Humvees



ABOUT DCAA ▶

Learn about DCAA's mission, services, and value to the warfighter and taxpayer with the Strategic Plan, Year in Review, and Report to Congress. Get information on career opportunities. Find out how to request an audit.



GUIDANCE ▶

Access current DCAA, DoD, and federal acquisition regulations and requirements for government contracting and auditing, including CAM, CAS, FAR, DFARS, GAGAS and other guidance. Find answers to Frequently Asked Question.

Help for Small Business



CHECKLISTS & TOOLS ▶

Prepare for a DCAA Preaward Accounting System, Contract Pricing Proposal, Forward Pricing Rate Proposal, and Incurred Cost audits using DCAA checklists. Access ICE Model and EZ-Quant applications.



AUDIT PROCESS OVERVIEW

Useful information to assist contractors understand DCAA audit processes

Information for Contractors

A helpful guide that provides an overview of the types of audits DCAA conducts, links to checklists, and what you can expect in a DCAA audit.

- [Information for Contractors](#)

Help for Small Business Contractors

DCAA Small Business Focal Point (571) 448-2008

DCAA-OAL-SmallBusinessFocalPoint@dcaa.mil

In addition to the [Information for Contractors](#) guide, 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:

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

DCAA Internet Resources

www.dcaa.mil

Audit Process Overview – Information for Contractors Manual



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DCAA Internet Resources

www.dcaa.mil

Preaward Accounting System Adequacy Checklist



Preaward
Checklist

DCAA Internet Resources

www.dcaa.mil

DFARS Proposal Adequacy Checklist



Proposal Adequacy

DCAA Internet Resources

www.dcaa.mil

DCAA Incurred Cost Adequacy Checklist

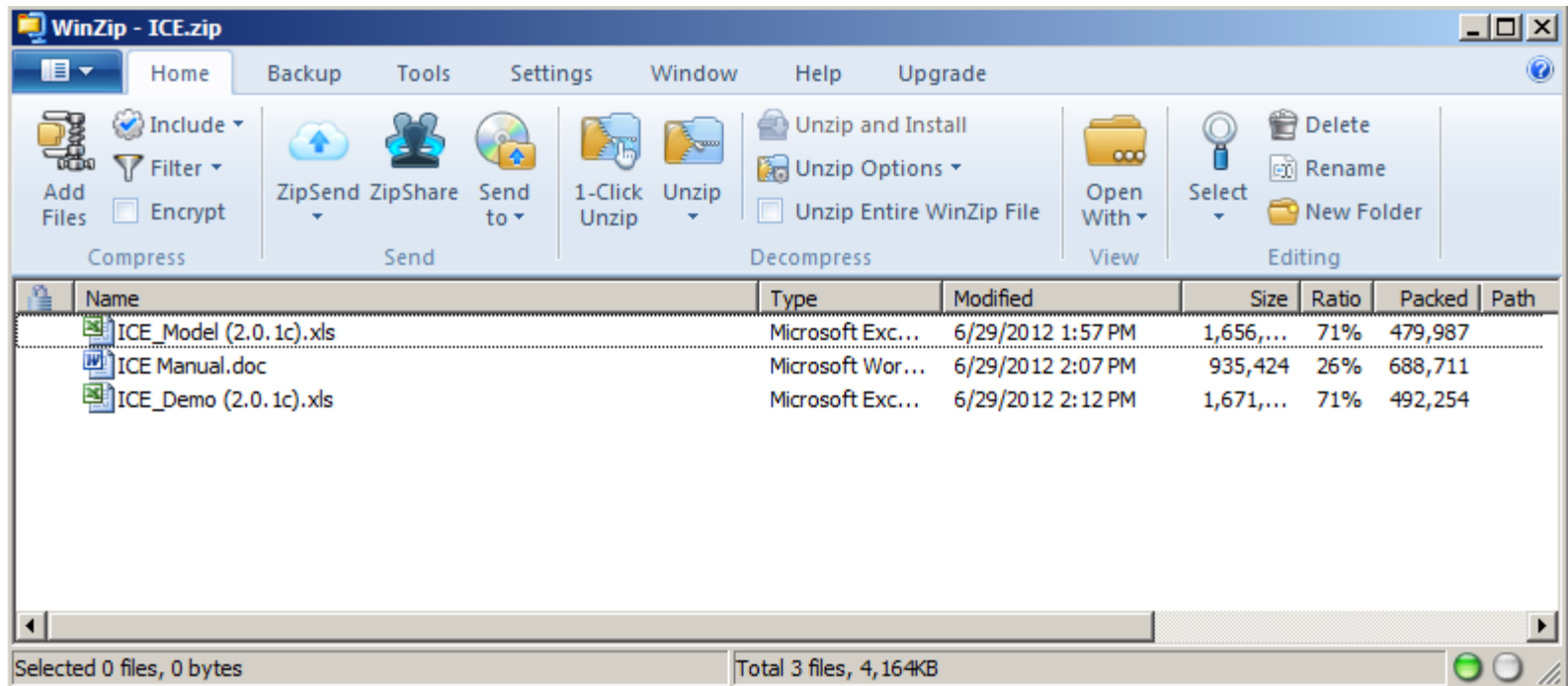


IC Checklist

DCAA Internet Resources

www.dcaa.mil

Incurring Cost Electronically (ICE) Model



ICE Manual

Available Presentations

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

Contact Information

- DoD Office of Small Business Programs
www.acq.osd.mil/OSBP
- DCAA
dcaa-oal-smallbusinessfocalpoint@dcaa.mil