Introduction and DCAA Overview

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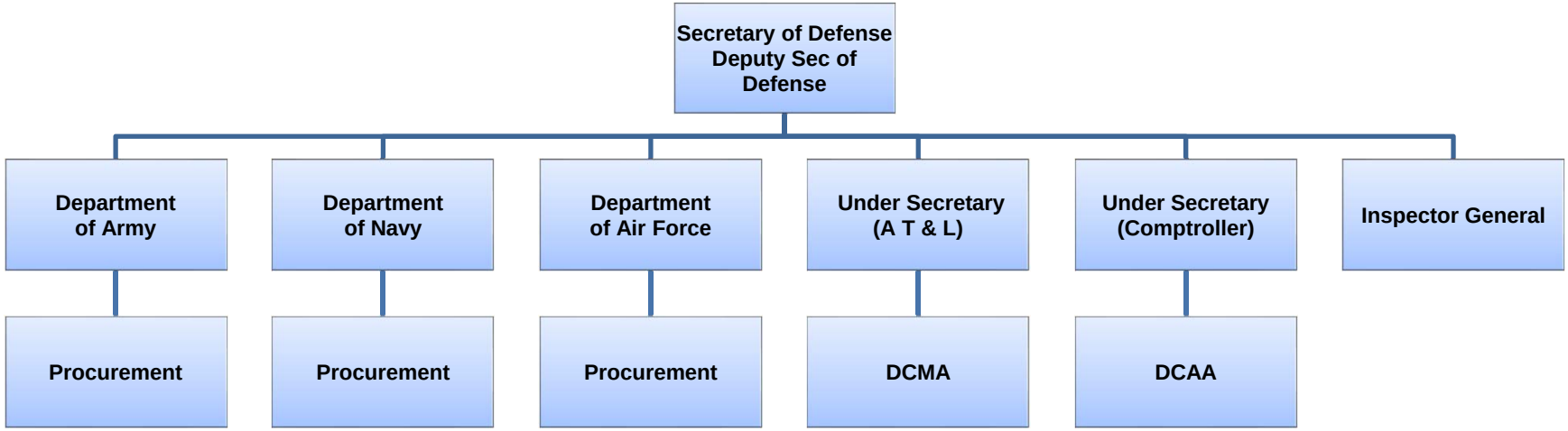
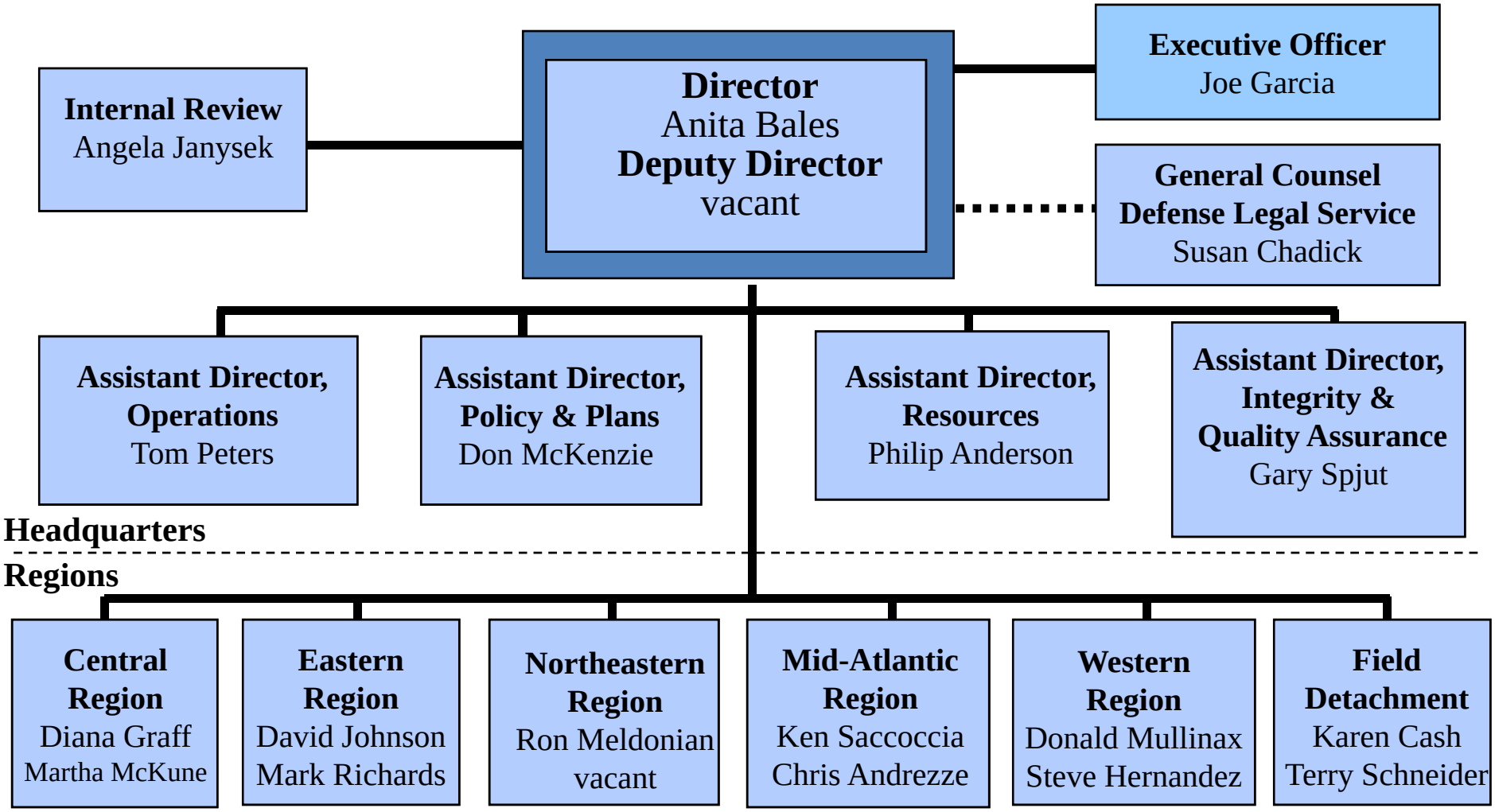
The views expressed in this presentation are DCAA's views and not necessarily the views of other DoD organizations

Department of Defense (DoD) Organization



DCAA 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 Through Various Phases of a Contract

Preaward	Throughout Contract Life	Contract Completed
Accounting System	Annual Incurred Cost Reviews	Contract Closing
Estimating System	Real Time Labor	
Proposal Review	Provisional Billing Rates	
- Labor Rates	Progress Payments	
- Indirect Rates	Vouchers	
- Materials	Accounting System	
- ODCs		

Available Presentations

- Accounting System Requirements (2 hours)
- Contract Briefs (30 minutes)
- Incurred Cost Submissions (2 hours)
- Real-time Labor Evaluations (45 minutes)
- Monitoring Subcontracts (45 minutes)
- Provisional Billing Rates (30 minutes)
- Public Vouchers (30 minutes)
- Proposal Adequacy (2 hours)

DCAA Internet Resources www.dcaa.mil

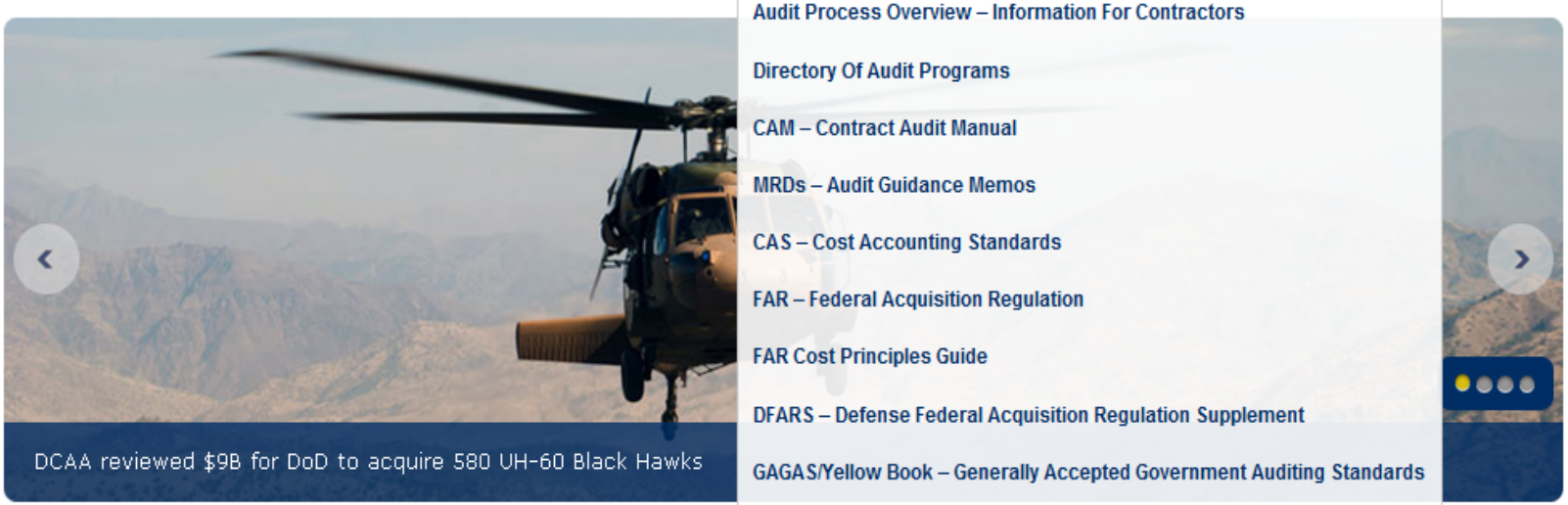
- Audit Process Overview – Information for Contractors Manual
- DCAA Preaward Accounting System Checklist
- DoD Contract Proposal Adequacy Checklist
- DCAA Forward Pricing Rate Adequacy Checklist
- DCAA Incurred Cost Adequacy Checklist
- Incurred Cost Electronically (ICE) Model
- Links to Acquisition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

CAREERS

DCAA
DEFENSE CONTRACT AUDIT AGENCY

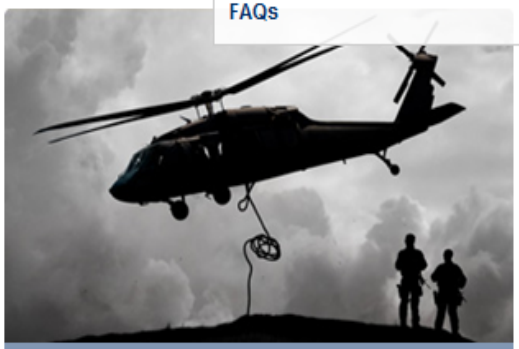
ABOUT DCAA | GUIDANCE | CHECKLISTS AND TOOLS | LOCATOR | CONTACT US

- Request An Audit
- Audit Process Overview – Information For Contractors
- Directory Of Audit Programs
- CAM – Contract Audit Manual
- 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



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



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 Preaward Accounting System, Contract Pricing Proposal, Forward Pricing Rate Proposal, and Incurred Cost audits using DCAA

CAREERS

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DEFENSE CONTRACT AUDIT AGENCY

ABOUT DCAA | GUIDANCE | CHECKLISTS AND TOOLS | LOCATOR | CONTACT US

- 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

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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 (703) 767-2271

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

Contact Information

- DoD Office of Small Business Programs
  www.acq.osd.mil/OSBP

- DCAA
  dcaa-oal-smallbusinessfocalpoint@dcaa.mil