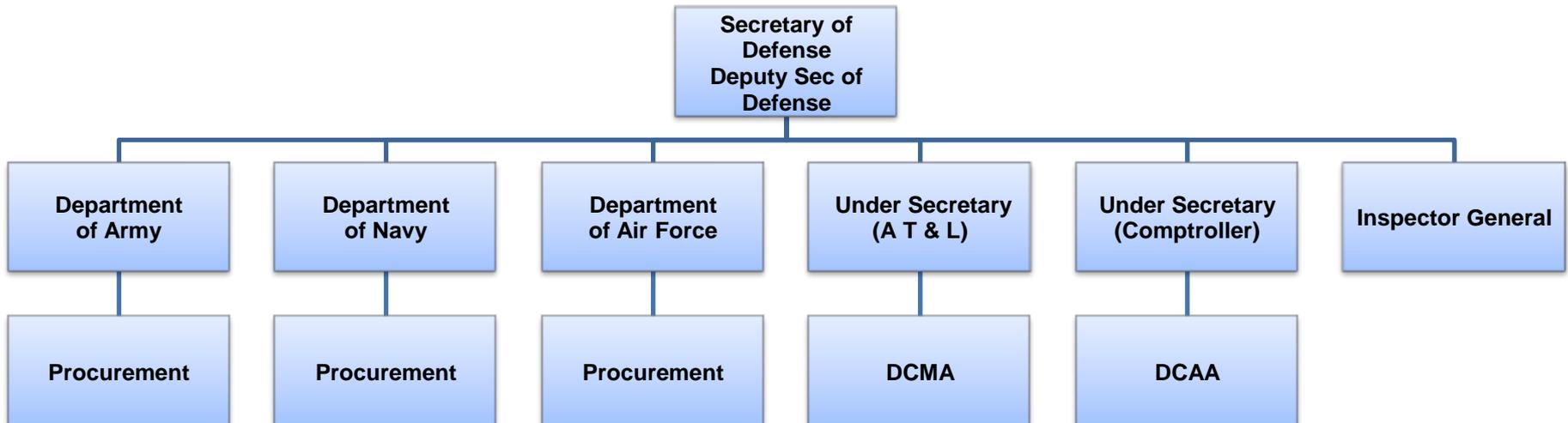




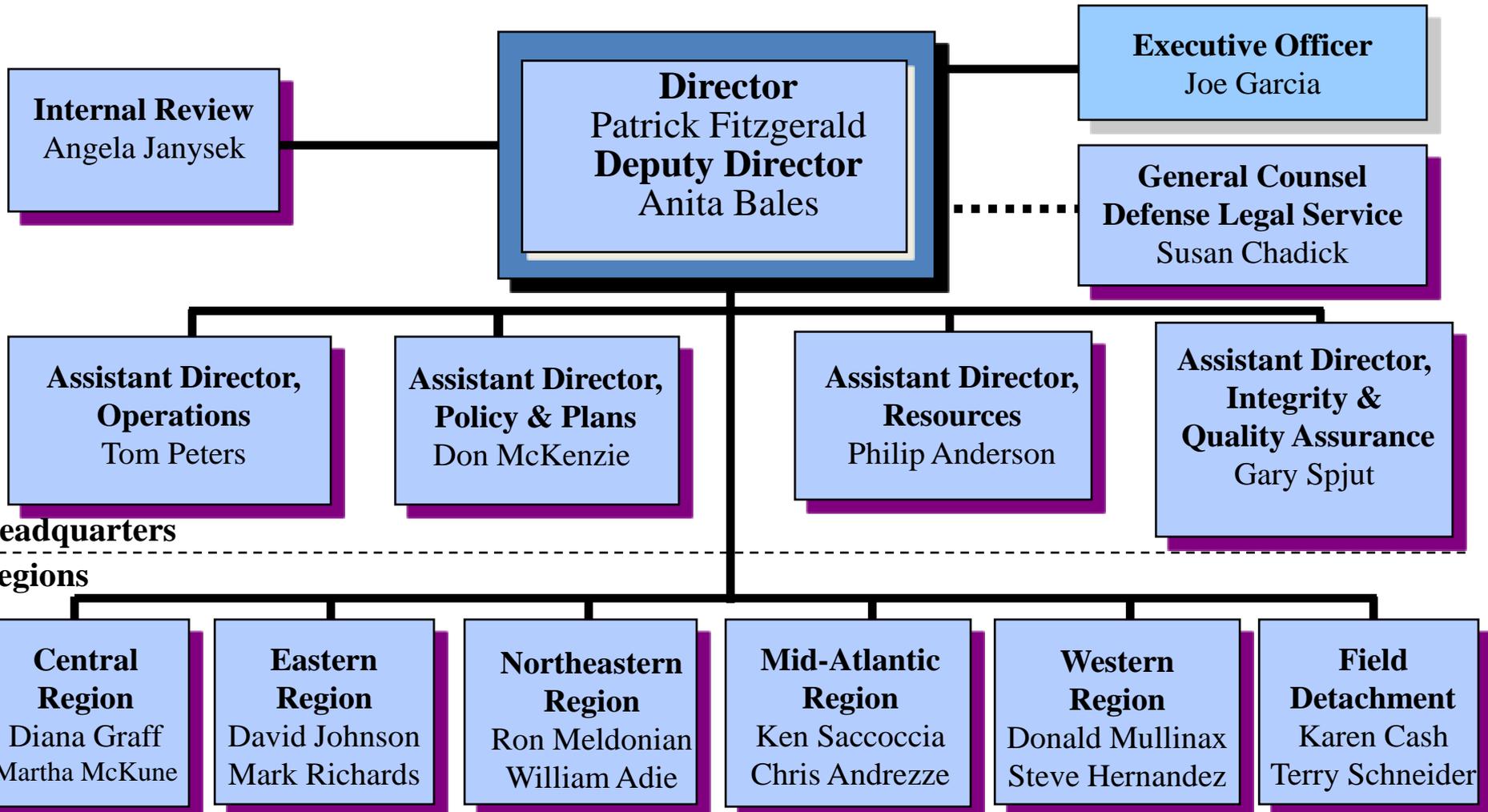
# DCAA Overview and Resources Available for Small Businesses

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

# Department of Defense (DoD) Organization



# 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 when requested) acquisition and contract administration components during all contract phases:
    - Pre-award
    - Contract execution
    - Settlement (contract closing)

# DCAA Audits Through Various Phases of a Contract

Pre-Award

Throughout Contract Life

Contract Completed

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

Annual Incurred Cost Reviews
Real Time Labor
Provisional Billing Rates
Progress Payments
Vouchers
Accounting System

Contract Closing

# DCAA Internet Resources

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

- Audit Process Overview – Information for Contractors Manual
- DCAA Preaward Accounting System Checklist
- DCAA 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



DEFENSE CONTRACT AUDIT AGENCY



DCAA reviewed \$9B for DoD to acquire 580 UH-60 Black Hawks

- 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 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 reviewed \$9B for DoD to acquire 580 UH-60 Black Hawks



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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 (703) 767-2271

[DCAA-OAL-SmallBusinessFocalPoint@dcaa.mil](mailto: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](#)
- [Real-time Labor Evaluations](#)
- [Monitoring Subcontracts](#)
- [Provisional Billing Rates](#)
- [Public Vouchers](#)

# DCAA Internet Resources

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

### Audit Process Overview – Information for Contractors Manual



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# DCAA Internet Resources

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

### Pre-Award Accounting System Adequacy Checklist



### **Pre-Award Checklist**

# DCAA Internet Resources

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

### DFARS Proposal Adequacy Checklist



### Proposal Adequacy

# DCAA Internet Resources

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

### DCAA Forward Pricing Rate Adequacy Checklist



#### FPRP Adequacy Checklist

# DCAA Internet Resources

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

### DCAA Incurred Cost Adequacy Checklist

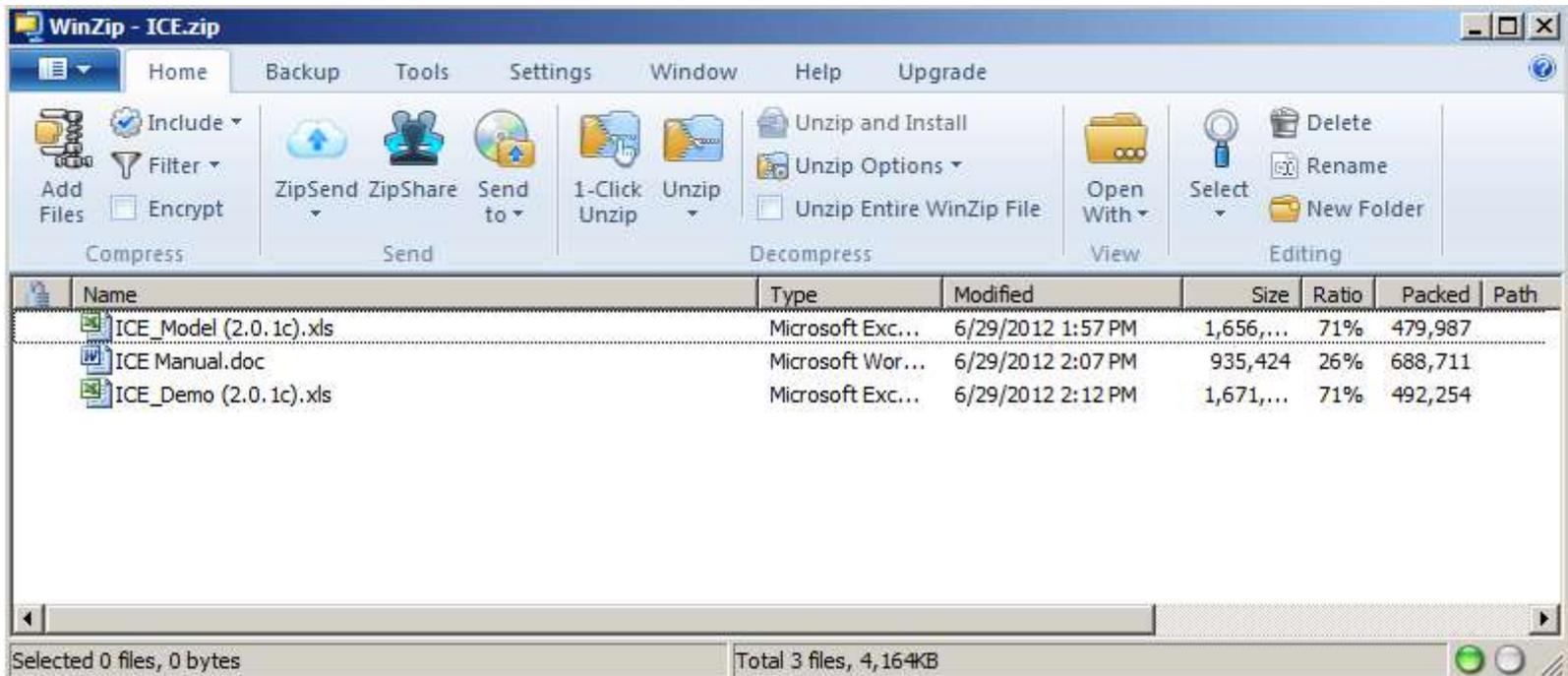


**Incurred Cost  
Adequacy**

# DCAA Internet Resources

## www.dcaa.mil

### Incurring Cost Electronically (ICE) Model



ICE Manual

# 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)

# Contact Information

- DoD Office of Small Business Programs  
[www.acq.osd.mil/OSBP](http://www.acq.osd.mil/OSBP)
- DCAA  
[dcaa-oal-smallbusinessfocalpoint@dcaa.mil](mailto:dcaa-oal-smallbusinessfocalpoint@dcaa.mil)