



DCAA
DEFENSE CONTRACT AUDIT AGENCY

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

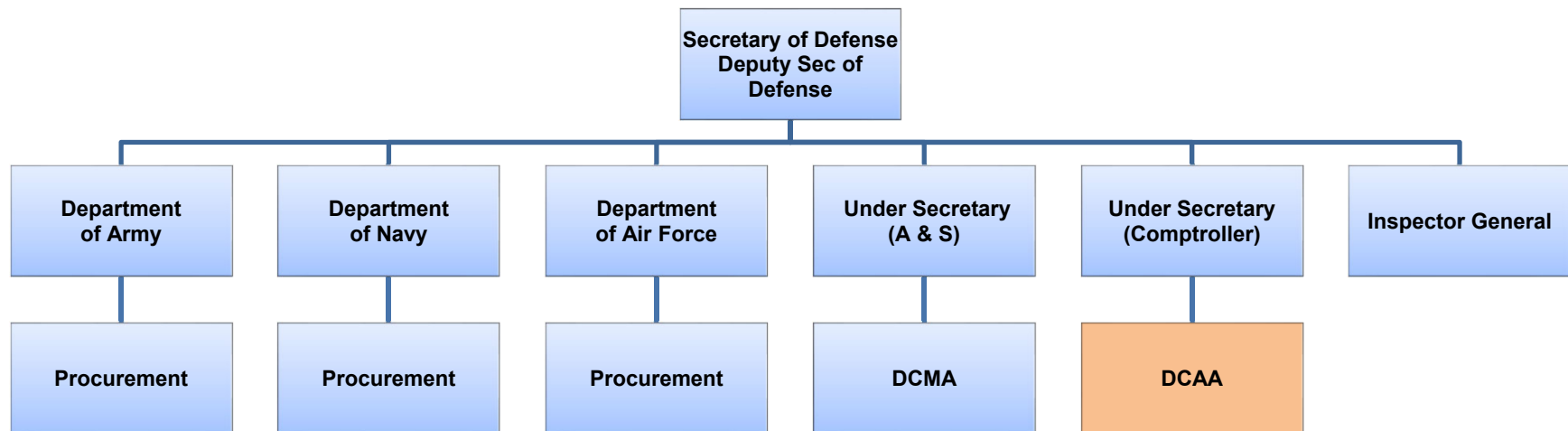
Agency Mission

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.

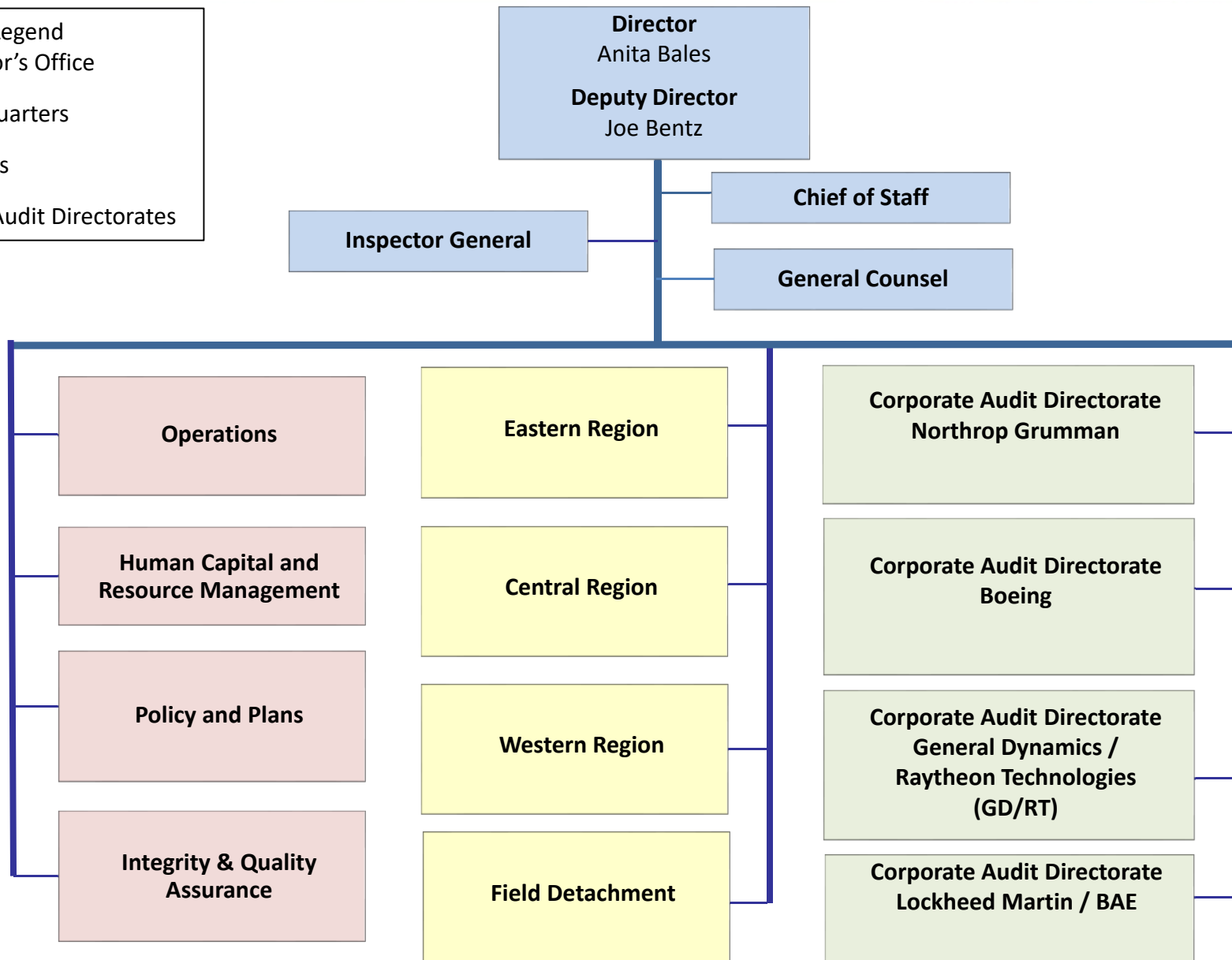
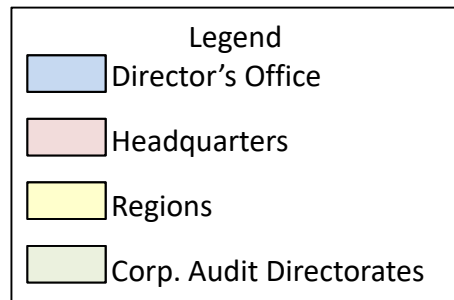
Defense Contract Audit Agency

- 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)

Department of Defense Organization



Our placement under the DoD Comptroller assures our independence from offices that have procurement responsibility within the services.

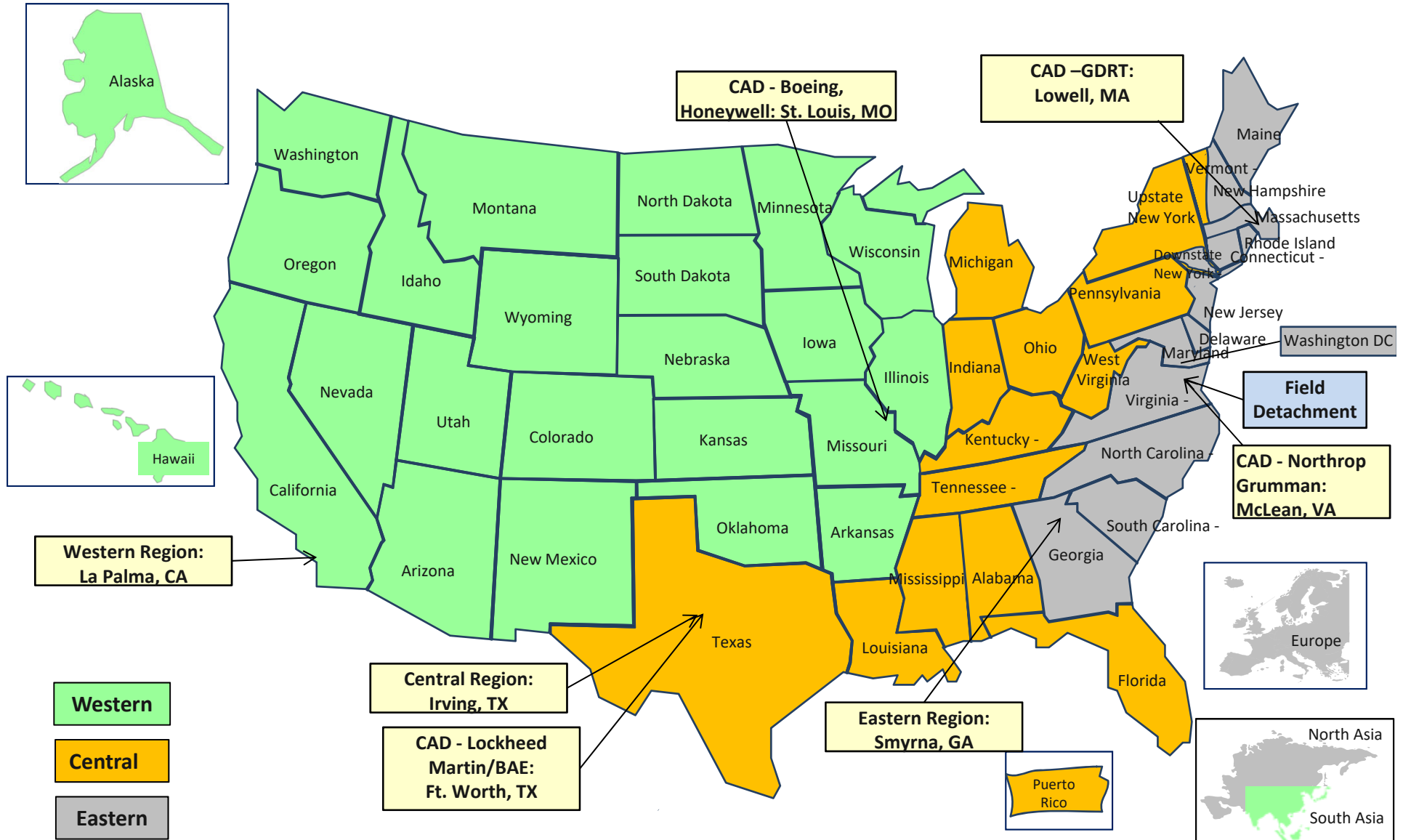




DCAA

Defense Contract Audit Agency

3 Regions, Field Detachment, 4 Corporate Audit Directorates



Field Detachment - 351 not shown above

One Agency, One Team, One Direction



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DEFENSE CONTRACT AUDIT AGENCY



HOME ABOUT DCAA CAREERS WITH DCAA CUSTOMERS LOCATOR CONTACT AGENCY NEWS

HOME

U.S. (CONUS)

Outside the Continental U.S. (OCONUS)



DCAA auditors support the acquisition of every major combat system.

Top Stories

Policy and Quality team up to Discuss Guidance, Address Common Issues

DCAA's Policy & Plans and Integrity & Quality Assurance Directorates conducted a weeklong conference [Story](#)

Mentoring Program Celebrates 2nd Cohort Graduation with Live and Virtual Ceremony

DCAA is creating a culture of mentoring across the Agency through its mentoring program. At the [Story](#)

DCAA Inducts Two into Senior Executive Service

DCAA inducted two new members into the Senior Executive Service during a ceremony on December 5th, [Story](#)

Defense Contractor Agrees to Pay \$45 Million to Resolve Criminal Obstruction Charges and Civil False Claims Act Allegations

Unitrans International Inc., a privately



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 ☒ CAGE Code ☐ DUNS Code ☐ ZIP Code
 you want to perform:

- 2.) Enter the search code:

DCAA Services Throughout Phases of an Award

Pre-Award

Accounting System

Proposal Review

- Labor Rates

- Indirect Rates

- Materials

- ODC

Throughout

Annual Incurred Cost Reviews

Real Time Labor and Material

CAS Compliance

Business Systems

Provisional Billing Rates/Vouchers

Progress Payments

Truth in Negotiations

Special Contracting/
Award Officer requests

Completion

Final Voucher

Terminations

Available Presentations

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

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

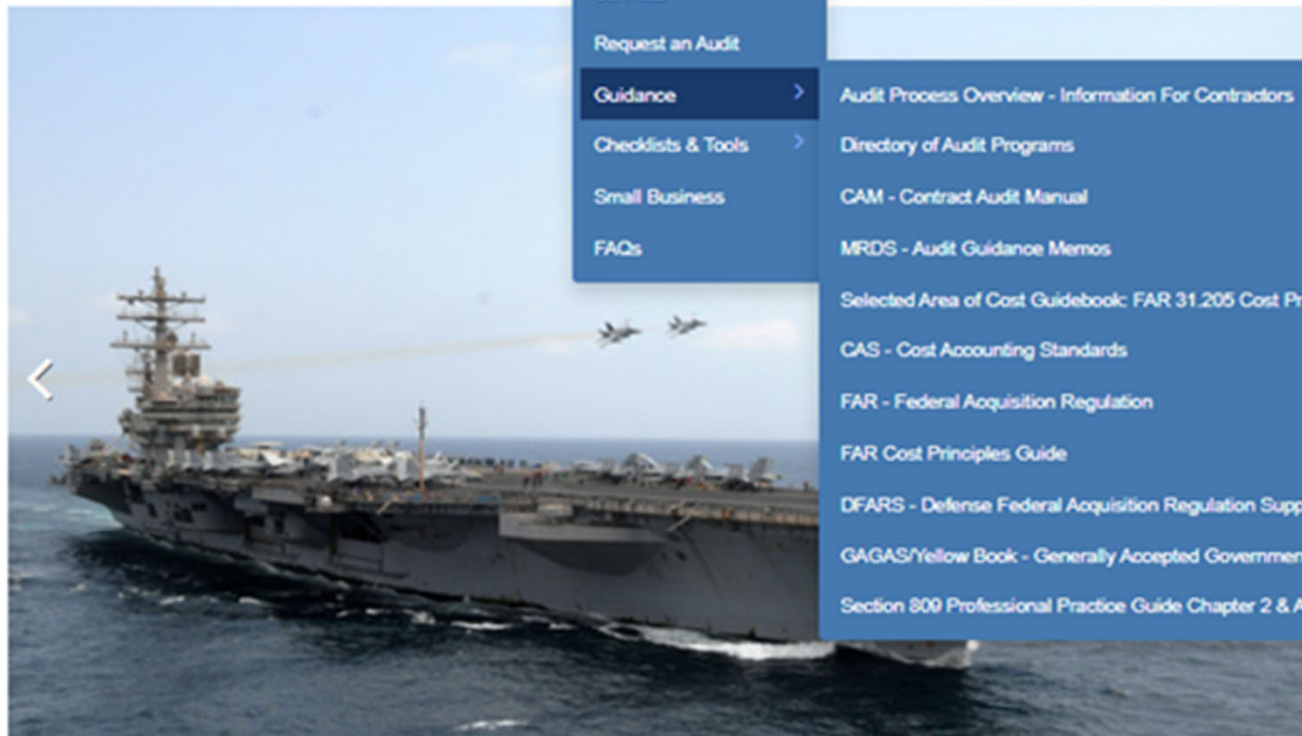


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Services

Request an Audit

Guidance

Checklists & Tools

Small Business

FAQs

Audit Process Overview - Information For Contractors

Directory of Audit Programs

CAM - Contract Audit Manual

MRDS - Audit Guidance Memos

Selected Area of Cost Guidebook: FAR 31.205 Cost Principles

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

Section 809 Professional Practice Guide Chapter 2 & Appendix A

Top Stories

Quality team up to
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Plans and Integrity &
e Directorates
Along conference [Story](#)

Program Celebrates
graduation with Live
remony
a culture of mentoring
y through its mentoring
story

Two into Senior
vice

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the Senior Executive Service during a
ceremony on December 5th, [Story](#)

**Defense Contractor Agrees to
Pay \$45 Million to Resolve
Criminal Obstruction Charges
and Civil False Claims Act
Allegations**

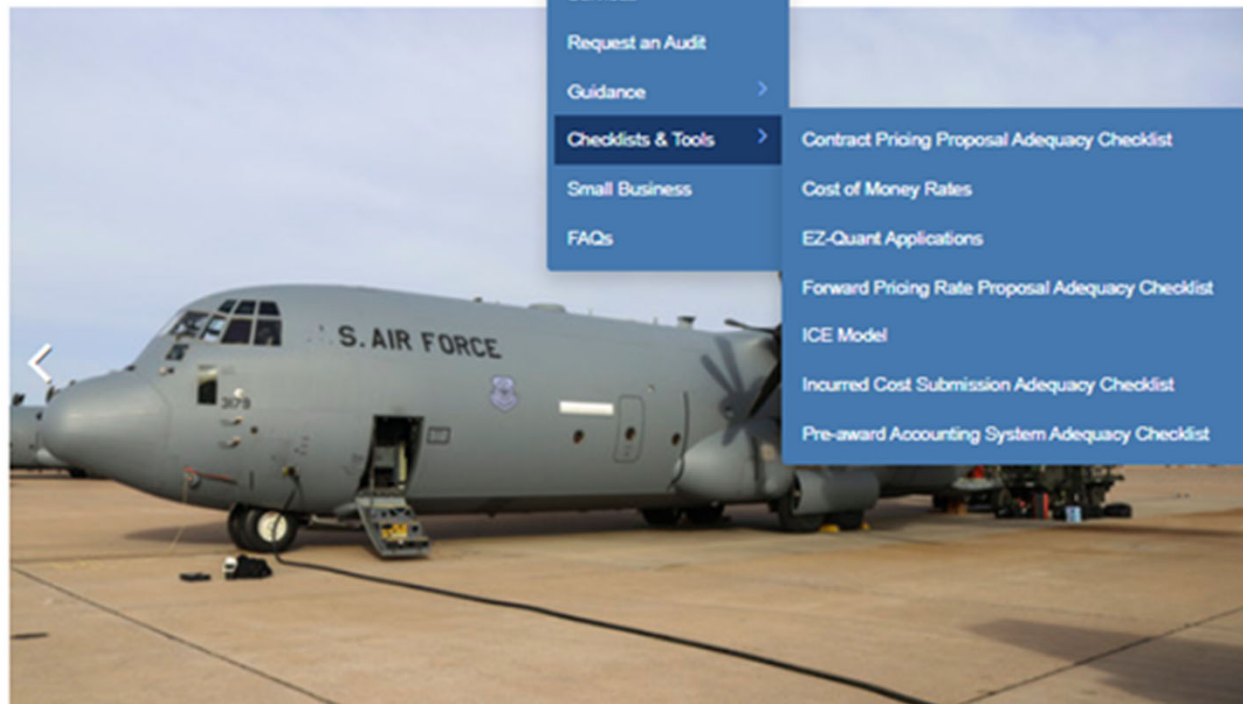


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 Search Defense Contract


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The audit of a subcontract proposal on C130J aircraft resulted in \$8.1 million in saving for the taxpayers.

Services

Request an Audit

Guidance

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FAQs

Contract Pricing Proposal Adequacy Checklist

Cost of Money Rates

EZ-Quant Applications

Forward Pricing Rate Proposal Adequacy Checklist

ICE Model

Incurred Cost Submission Adequacy Checklist

Pre-award Accounting System Adequacy Checklist

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Unitrans International Inc., a privately

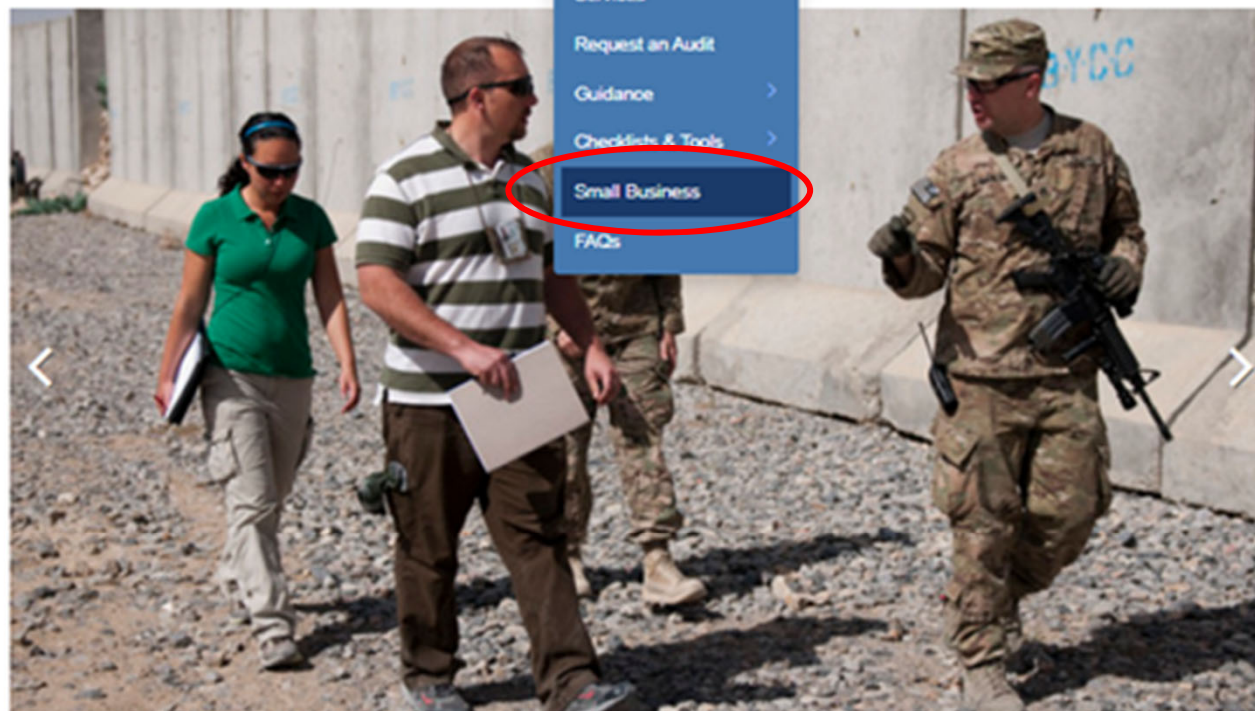


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DCAA Auditors have the opportunity to deploy to overseas locations in support of military operations.

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HELP FOR SMALL BUSINESS CONTRACTORS

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:

DCAA Small Business Focal Point (571) 448-2008 or email.

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

SUPPORTING THE **WARFIGHTER**. PROTECTING THE **TAXPAYER**.

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Questions/Comments

