DCAA CONTRACT AUDIT MANUAL

FOREWORD

The DCAA Contract Audit Manual (DCAA Manual 7640.1) is an official publication of the Defense Contract Audit Agency (DCAA). It prescribes auditing policies and procedures and furnishes guidance in auditing techniques for personnel engaged in the performance of the DCAA mission.

All DCAA supervisory personnel should promote the study and use of the manual by their audit staffs. Further, all DCAA personnel are encouraged to submit recommendations for constructive changes or improvement to the manual.

The manual is designed to minimize the necessity of referring to other publications for technical and procedural guidance; therefore, technical supplemental guidance or instructions will not be issued by regional offices except as specifically authorized by the Director, DCAA.

William H. Reed
Director

DCAA CONTRACT AUDIT MANUAL

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JULY 2004 EDITION OF THE DCAA CONTRACT AUDIT MANUAL --DCAAM 7640.1 NOTES ON SUBSTANTIVE CHANGES

Global Changes

Remove obsolete term “financial related,” and replaced it with “attestation” in accordance with the June 2003 GAGAS, chapter 6.

Topical Index

Chapter 1

1-403 Revises guidance on signing Certificates of Non-Disclosure for Source Selection Evaluation Boards.

1-406 Adds new subparagraph at 1-406c to address auditors approach when asked to sign litigation protective orders.

Chapter 2

Chapter 2 incorporates the applicable revisions to Generally Accepted Government Auditing Standards, the Yellow Book, which was published in June 2003. The key revisions include (1) redefining the types of audits and services covered by the standards, including expansion of the definition of performance auditing and adding attestation as a separate type of audit, (2) providing consistency in field work and reporting requirements among all types of audits defined under the standards, and (3) strengthening the standards and clarifying the language.

Chapter 3

3-104 and 3-303 Revises MAARs in accordance with Strategic Plan Objective G3-02-3. MAARs 10, 11 and 20 were combined into MAAR 10; MAAR 17, IR&D/B&P Compliance was eliminated. The classification column was removed, additional references added, and minor wording changes made to 6-1S1. MAAR 3, Permanent Files has added the requirement to update the permanent files for modifications to software programs and document the contractor’s briefing system or update auditor-prepared briefs. Chapters 3, 4, and 6 were modified to agree to the 6-1S1 changes.

Chapter 4

4-202.1 Discusses areas of consideration for coordinated audit planning for publicly traded companies, registered with the SEC, who have additional certification and reporting requirements as a result of the Sarbanes-Oxley Act of 2002.

03-PPD-072(R), October 8, 2003

4-403 Adds guidance that APPS must be used for audit activity codes. Changes the way we document the accomplishment of the tailored audit steps (on-page notes) from who, where, when, and what; to purpose, source, scope, and conclusion. Also changes folder and file naming conventions to reflect APPS 5.0 changes.

04-PAS-006(R), January 16, 2004

4-405 Revises MAARs in accordance with Strategic Plan Objective G3-02-3. MAARs 10, 11 and 20 were combined into MAAR 10; MAAR 17, IR&D/B&P Compliance was eliminated. The classification column was removed, additional references added, and minor wording changes made to 6-1S1. For MAAR 3, Permanent Files, added the requirement to update the permanent files for modifications to software programs and document the contractor's briefing system or update auditor prepared briefs. Chapters 3, 4, and 6 were modified to agree to the 6-1S1 changes.

4-407 Revises guidance on closing actions to reflect APPS 5.0 changes and to incorporate filing in iRIMS. Adds new naming convention for signature page file, as well as, procedures for sensitive audit filing.

04-PAS-006(R), January 16, 2004

Chapter 5

5-103 Adds guidance for auditors to consider relying on the information in the SEC filings and coordinating with the contractor when planning and performing internal control audits at publicly traded companies.

03-PPD-072(R), October 8, 2003

5-103	Revises guidance to require auditors at major contractor locations to make inquiries of management regarding the risk of fraud. If the auditor deems necessary, inquiries may also be made at nonmajor contractor locations. 04-PAS-003(R), January 8, 2004
5-306.3	Discusses additional certification and reporting requirements for publicly traded companies. 03-PPD-072(R), October 8, 2003
5-603	Modifies CAM coverage relative to coordination of evaluations of purchasing system internal control reviews. Clarifies guidance relating to DCAA auditors conducting separate audits of a contractor's purchasing system. Also adds a specific requirement to document coordination with the ACO. 03-PPD-068(R), September 26, 2003

Chapter 6

6-105, 6-1S1 and 6-305.3	Revises MAARs in accordance with Strategic Plan Objective G3-02-3. MAARs 10, 11 and 20 were combined into MAAR 10; MAAR 17, IR&D/B&P Compliance was eliminated. The classification column was removed, additional references added, and minor wording changes made to 6-1S1. For MAAR 3, Permanent Files, added the requirement to update the permanent files for modifications to software programs and document the contractor's briefing system or update auditor-prepared briefs. Chapters 3, 4, and 6 were modified to agree to the 6-1S1 changes.
6-711.3 and 6-1009.1	Revises language to state that the auditor has the authority for determining if an audit of the final voucher is required, not the ACO.

Chapter 7

7-1403.4	Court of Appeals affirmed that CAS 406 and CAS 410.40(b)(1) are not inconsistent with FAR 31.205-41, Taxes; FAR 52.216-7, Allowable Cost and Payment; and FAR 31.201-5, Credits. 02-PAC-079(R), October 23, 2002

Chapter 10

Substantive Changes

10-210.1 and 10-405b	Revises "Subject of Audit" guidance and report language to incorporate the Statements on Standards for Attestation Engagements (SSAE) through No. 12. The revised standards allow the auditor to report on an assertion or a subject matter.
10-804.5	Clarifies explanatory note requirements for audit reports on Cost Accounting Standards matters.
10-807.1	Removes "implied assertion" from the "Subject of Audit" guidance and revised example language.
10-807.5	Adds guidance on Contractor Organization and System.
10-808	Clarifies guidance and modifies example language at 10-808.1b., c., and d.
10-808.5d. & e.	Clarifies and revises guidance on explanatory notes and adds an example statement regarding the contractor's responsibility under the CAS administration clause at FAR 52.230-6(a).

Other Changes

Global for Chapter 10	Removed specific names, e.g., ABC Company, from the report example language and replaced it with a generic term, e.g., [*Contractor's name*].
10-203.14 and 10-210.1	Incorporates January 2003, SSAE guidance.
10-210.3	Clarifies guidance and directs the reader to tailor the Scope of Audit section when applicable.
10-210.5c	Adds guidance to address the difference in reporting findings in audits dealing with historical cost versus prospective cost.
10-210.6	Expands guidance on explanatory notes.
10-212.3d	Adds example language for use if the contingent release restriction (10-212.2c) is not required.
10-305.3a	Modified example report language.
10-504.3a(1) & (3)	Modifies example report language.
10-504.3a(2)	Expands scope example language to include the statement on control risk.

10-606.1 Ex. 1 & 2	Modifies example language.
10-800	Removes reference to implied assertion.
10-808.3b	Modifies the scope of audit report example language by (1) replacing “audit” with “examination” and (2) adding “used to accumulate contract costs.”
10-1204.3 & 10-1204.4	Relocate the statement “Our examination does not provide a legal determination . . .” from the Qualifications section to the Scope of Audit section.

Chapter 14

14-306	Removes requirement for publicly held companies to provide written confirmation of off-balance sheet arrangements and related party transactions for financial capability reviews once the information is disclosed in SEC filings.

03-PPD-028(R), April 8, 2003

Chapter 15

15-205	Adds guidance for the CAC/CHOA to review SEC filings and notes on a quarterly basis and any additional information that is not included in the report. Relevant information is to be disclosed to the segments.

03-PPD-072(R), October 8, 2003

15-305	Adds guidance on Source Selection Evaluation Boards.

Appendix D

D-302	Adds guidance in accordance with GAGAS 3.48 to document technical competence of external technical specialists.
D-305	Revises audit report opinion paragraph to be used when the auditor did not receive the representations for the technical specialist regarding his/her independence and the requestor still wants the results of the technical evaluation.

03-PAS-041(R), June 6, 2003

OPEN AUDIT GUIDANCE MEMORANDUMS FOR REGIONAL DIRECTORS (MRDs)

Audit Guidance MRDs are issued by Operations and Policy and Plans Directorates to change or supplement the Contract Audit Manual (CAM). As the supplemental guidance is incorporated into the CAM, the related MRD is canceled.

Those MRDs open April 1, 2004, the publication date for this CAM edition, are listed below. Auditors are encouraged to update this list as new Audit Guidance MRDs are issued. The listing of open MRDs is updated monthly on the DCAA web site (http://www.dcaa.mil).

DATE	MRD NUMBER	SUBJECT	CAMREF
4/28/2004	04-PPD-026(R)	Audit Management Guidance on Validating the 2003 Baseline for the New SPO on Use of CACWS at CAC Locations	NA
4/19/2004	04-OTS-019(R)	Audit Management Guidance on DMIS Requirements Related to Wide Area Work Flow (WAWF)	6-1007.1
4/12/2004	04-PPD-023(R)	Audit Guidance on Compensation Costs for Contractor Employees Located in Foreign Countries and Performing Work under Iraq Reconstruction Contracts	5-808
4/9/2004	04-PAC-022(R)	Audit Guidance on Review of Orders under GSA Schedule Contracts	NA
3/29/2004	04-PAC-020(R)	Audit Guidance on Application of the Executive Compensation Cap	6-414
2/24/2004	04-PAC-015(R)	Audit Guidance on Changes to FAR 31.205-11, Depreciation Costs	7-400
2/20/2004	04-PAC-013(R)	Audit Guidance on Projected Pension Costs and Full Funding Advance Agreements	7-606, 9-703, & 10-304
1/16/2004	04-OTS-005(R)	Audit Guidance Memorandum: DMIS Definition of Electronic Submissions	NA
12/29/2003	03-PPD-085(R)	Audit Management Guidance on the Timely Completion of Defective Pricing Audits	NA
12/17/2003	03-PPD-083(R)	Audit Guidance on Federal Acquisition Regulation (FAR) Final Rule, Compensation Cost Principle	5-800, 6-413, 6-414, and 7-2107

DATE	MRD NUMBER	SUBJECT	CAMREF
11/21/2003	03-PAC-080(R)	Transmittal of Director, Defense Procurement and Acquisition Policy (DPAP) Guidance on the Allocability and Allowability of Costs Associated with Intergovernmental Personnel Act (IPA) Mobility Program	7-2125
11/4/2003	03-PAC-074(R)	Audit Guidance on FAR Cost Principles Guide (October 2003)	NA
11/4/2003	03-PQA-075(R)	New Best Practice Working Paper Examples on DCAA's Intranet	
7/17/2003	03-PQA-054(R)	Audit Guidance on Acting FAO Managers and Supervisory Auditors and Their Authority to Sign/Initial-off on Audit Reports and Other Audit Related Documents	4-403i and 10-211b
4/28/2003	03-PAC-031(R)	Audit Guidance on Cost Accounting Standards (CAS) Waivers Under Exceptional Circumstances	8-103.10(c)
2/7/2003	03-PAS-014(R)	Amendment to MRD 03-PPD-002(R), Audit Guidance on Special Purpose Audits of Contract Overpayments and Progress Payments for FY 2003, dated January 3, 2003	NA
1/3/2003	03-PPD-002(R)	Audit Guidance on Special Purpose Audits of Contract Overpayments and Progress Payments for FY 2003	5-1107.11
11/4/2002	02-PPD-081(R)	Audit Guidance on the Direct Submission of Interim Public Vouchers and Timely Submission of Final Vouchers	6-1007.2 & .3
9/27/2002	02-PAC-070(R)	Audit Guidance on the Purpose and Applicability of Guidance Issued by Director, Defense Procurement	NA
6/4/2002	02-PAC-046(R)	Audit Guidance on CAS and FAR Part 31 Cost Principles Applicability to Utility Privatization Contracts	NA

DCAA CONTRIBUTORS TO THIS EDITION

CAM is updated under the general direction of the Headquarters Auditing Standards Division. One of the primary sources for changes to improve the Contract Audit Manual (CAM) is suggestions from DCAA employees. As discussed in 0-007, it is very easy to make changes and all suggestions will be considered. The majority of the suggestions are submitted on the User Reply Sheet discussed in 0-007.

We thank the all individuals who made suggestions to improve this CAM edition. However, the contributor's names are not listed as in previous editions, in consideration of the Department of Defense (DoD) policy on the release of lists of names of DoD employees, as implemented by DCAA in MRD 02-CM-013(R), Release of Employee Names and Other Identifying Information to the Public, dated April 23, 2002.

The names of contributors are posted on the Policy web site located on the DCAA Intranet.