

10 Keys to a Successful DCAA Audit

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Commissioned by



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What is a successful DCAA audit?

From the perspective of the audited contractor, a successful Defense Contract Audit Agency (DCAA) audit is one in which the contractor is found to be in compliance with all pertinent procurement regulations and statutes.

After years of experience in this arena, I define a successful DCAA audit as one that meets the following criteria:

- Audit procedures are applied objectively,
- The audit is conducted in a manner consistent with the audit plan and the company's plan to support the audit,
- The audit highlights both the positive and negative aspects of the area being audited,
- The audit findings are adequately, fairly, and appropriately documented and reported, and
- The audit minimizes interference in the contractor's normal operations.

In addition, most company management representatives would probably add that a successful audit is one that results in no "significant" findings.

"Significant" findings may have a different meaning to many, but in my view significant findings are defined as those of considerable dollar value¹, those that are a surprise to management, and/or those that reveal a systemic problem within the operation.

In order to achieve the desired level of success, it is both necessary and prudent to plan ahead and prepare for audits. A first step for contractors is to understand

1. The dollar value will vary depending upon the size of the company and the area being audited.

the audit guidance that binds the auditor. The DCAA Contract Audit Manual (DCAAM)² is the principal guideline for all DCAA auditors. The manual is available to the public on a subscription basis from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Contractor representatives may access the manual on the Defense Acquisition Deskbook through the Web at <http://www.deskbook.osd.mil>.

As one who regularly provides assistance to large and small government contractors when their DCAA audits become troublesome, I feel I have a clear picture of what issues most often trigger problems and delays that may result in costly findings³.

In this report I present ten recommendations that can aid in achieving a smooth audit process and a successful outcome. If the contractor organization begins now to plan and prepare for handling an audit and builds and maintains records in a proper, accessible format⁴, an audit will be a much less challenging process.

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2. References throughout this paper are to relevant sections of the DCAAM that support the views expressed in this paper.
 3. This paper focuses on the issues of preparing for and participating in the audit process. It is not within the scope of this paper to address the development of adequate systems, practices, or procedures that minimize audit findings. Such a discussion would address, among other issues, design and selection of an appropriate accounting system, training of employees, and compliance objectives and practices.
 4. It is my view that only those records and documentation that are necessary for managing the business should be generated and retained. Contractors are under no obligation, unless specifically required to do so by contract or regulation, to develop records and documentation that are not normally developed and used as management tools.

1. Insist on an entrance conference

Although the DCAA initiates the audit, and should be prepared with an audit plan for applying procedures, it is within the contractor's power to streamline the process. To maintain this control, insist on a thorough entrance conference with the auditor and the auditor's supervisor. This conference has at least two goals:

- To understand the purpose and overall plan for the performance of the audit and to agree on the scope (Defense Contract Audit Agency Contract Audit Manual). [DCAAM 4-302.1] [DCAAM 2-302b]
- To identify the audit's areas of focus to facilitate gathering appropriate information. [DCAAM 4-302.1]

Following is a list of the items and issues that you should understand and agree upon at the entrance conference:

What specific areas of the company's financial or operational procedures and records are to be audited?

Ensure that everyone understands the specific scope of the audit and agrees not to exceed it. Audit scope can include: "contract incurred cost," "overhead," "time keeping," or others. The audit procedure may even be as simple as a "procedures review, looking at practices and written procedures." Do *not* accept a carte blanche definition such as "an audit of the organization's facility." Insist that the auditor be specific so company management can plan, prepare, and respond appropriately to the scope of the audit and the auditor's requests. [DCAAM 4-302.1]

What approach does the auditor intend to use?

This enables company management to begin compiling the required records. This information also helps you understand how the auditor intends to work, ensuring there will be no surprises.

[DCAAM 4-302.1]. For example, will the auditor review internal audit reports and perform limited procedures or will he/she perform a full scope review, applying procedures in the standard DCAA audit program for a specific area? Will the auditor apply sampling techniques or will he/she review 100% of the cost transactions in a specific area? Will the auditor rely on the company's assessment of inventory valuation based upon internal documentation such as perpetual records or will he/she want to observe in-process transactions and perform random physical counts? These questions should be discussed in the entrance conference.

What company personnel may be required?

Advise functional managers and employees of the pending audit so they can be prepared and available as needed.

What is the timing of the audit?

Although the length of an audit can vary dramatically, knowing the length of the planned fieldwork (time spent on premises) helps minimize interference with normal operations. [DCAAM 4-302.1] If the auditor needs to extend fieldwork, he/she should notify the appropriate company personnel so the parties can agree upon a revised audit plan.

Other parameters?

If there are unique issues about the organization or the proposed audit that could impact the audit, you should resolve them during the entrance conference. For example, the auditor needs to know if the contractor's organization includes offsite facilities or special access facilities, and you need to know if the auditor intends to supplement the audit team with a team of specialists to focus on one or more areas of the audit."

2. Appoint an internal liaison

Appoint a single point of contact

As a government contractor that is required to sell goods and services in accordance with federal procurement rules, statutes, and regulations, company management knows that periodic audits by DCAA are necessary to test compliance. I advise that management prepare for upcoming audits by appointing an individual as the internal liaison for audits. Selecting and preparing the right individual for this job is one of the most important issues in controlling the success of audits and minimizing their impact on company operations. [DCAAM 4-302.1]

Determine responsibilities and goals

The internal liaison is the first point of contact between the auditor and the rest of the company. He/she keeps a log of all information and documents provided to the auditor during the audit. This will be discussed further in Item 6.

The DCAA may initially resist having an internal liaison. However, company management, the liaison, and the auditor should fully understand that the liaison is not acting to prevent the DCAA auditor from accomplishing what he or she needs to do, but rather to facilitate the process.

[DCAAM 4-302.1] When the DCAA needs access to people or documentation, the internal liaison should be the front-runner that tells managers and staff “you've got to make yourself available,” or “we need to retrieve the following records and documentation.” If this function is not handled appropriately it may give the appearance that the liaison is a hindrance. Handled responsibly, thoroughly, and cooperatively, it can reduce or eliminate problems in the audit process.

Attributes of successful internal liaisons

Typically, effective liaisons have the following characteristics:

- Tenure within the organization and a good overall understanding of company operations,
- Experience in several different departments within the organization,
- An understanding of the products and/or services the company sells,
- Exposure to, or experience with, past DCAA audits, and
- An appreciation for both the financial and the operational sides of the organization.

The internal liaison is a serious assignment and should be delegated to an individual in whom you have complete confidence. This person must be knowledgeable, thorough, responsive, and personable. Internal auditors or internal audit managers are often excellent candidates. Internal auditors generally understand the audit process, having had responsibilities similar to the DCAA auditor, and are typically familiar with the operations side of the business through their various audit assignments.

3. Assemble the management team

Prevent surprises

Part of the auditor's objective is to understand the internal controls of the organization and assess control risks. Management's goal is to understand the audit objectives. Accordingly, the management team plays a crucial role in a smooth audit. [DCAAM 5-103a] Unprepared managers cause many serious audit problems, including situations in which managers have offended or misled the auditor, resulting in erroneous findings. This creates unnecessary difficulties throughout the rest of the audit.

Once you complete the entrance conference, inform the managers of all affected departments about the nature of the audit⁵. Remind this team to cooperate with the auditor in all respects within company and regulatory policy, in a timely and responsive manner. Also inform the team of the agreed-upon scope of the audit, and caution them to keep the audit within those bounds.

Coordinate internally

An effective way to streamline an audit is to tell managers and employees ahead of time how to prepare for the audit⁶. Functional managers can help minimize interruptions in their department's workflow by having the internal liaison schedule all meetings and requests for documentation. [DCAAM 4-302.1]

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5. It is advisable to include functional or department management in the entrance conference if the audit scope is known before assembling the entrance meeting.
 6. DCAA audit programs are available through the DCAA website. Most experienced auditors know the types of documentation that will be requested by the auditor within a specific area of the audit.

4. Establish an accurate, accessible record-keeping system

Know how to access documentation

When you know the approach the auditor intends to take, you can begin gathering and organizing the required records. Most auditors will want to review computer-based records, paper records, or both.

The secret to the success of this essential part of an audit is establishing and maintaining a record keeping system that meets the needs of the organization and complies with the record retention requirements of the Federal Acquisition Regulation (FAR). The next two sections contain specific recommendations for preparing your records.

Review section 4.7 of the FAR

Section 4.7 of the FAR covers the minimum retention requirements for certain types of documents and records. Be certain that you retain the documents described in FAR 4.7 for at least the required period of time. [FAR 4.705-3]

Operating under the rules of compliance is one thing. Organizing those records and making them accessible for the auditor (or company management) is another. Frequently, company representatives place important documents and records in boxes in a remote storage facility, never to be found again. A useful record retention system must include record identification, a log of the location of the records, and, most importantly, the ability to retrieve the records quickly and easily.

Establish a record retention system that will meet audit objectives

The focus of DCAA audits is on the final cost objective, which is the government contract, grant, or cooperative

agreement. The auditor's process, while not always formalized in this fashion, typically begins with the contractual instrument and works backward, following certain transactions to source documents, such as purchase orders, payroll records, etc. Knowing that the auditor will follow the path of items charged to the government contractual instrument should aid company management in designing the record retention system. For example, if the company maintains a job cost system, you may want to group all records related to a particular contract.

If source documentation is in electronic format, it must also be maintained to support the costs being claimed for recovery. The auditor may not simply accept a computer printout. He or she may want to access the electronic file and validate that employees, materials charges, and other costs were paid and are allocable to the contract on which they are charged. The auditors should have read-only access, so that you maintain the integrity of the records.

Online Audits

DCAA auditors frequently request online access to a company's electronic records. This approach has advantages and disadvantages. It initially saves time and interference with company personnel, but it gives the DCAA ready access to every transaction entered into the accounting system, so it provides a basis for numerous questions to be asked by the auditor. However, if the company has adequately planned, selected, and implemented an appropriate accounting system, routinely reviews the internal controls of that system, and exercises sound judgment on compliance issues, then read-only direct access into the system by DCAA auditors should not necessarily be cause for alarm.

5. Be responsive

During the audit, be responsive to the auditor. Through the internal liaison, provide requested information in a timely fashion, while allowing a reasonable time for the function or department manager to gather the data. When appointments are scheduled with the auditor, be punctual and respond to the questions in a clear and concise manner. [DCAAM 2-302b]

Maintain a positive relationship

If you do not have an internal liaison or hold a pre-audit meeting with affected managers, the auditor may simply walk into an organization and begin asking questions or requesting documentation. Avoid this scenario, as it can lead to confrontations that may seriously damage the audit relationship and prolong the audit.

The internal liaison can help prevent these unexpected occurrences by fielding questions and requests from the auditor, locating documentation, and orchestrating interviews. This protocol typically results in a high level of responsiveness on the part of the contractor and can smooth rough edges if certain documents cannot be easily located or certain people are unavailable when desired by the auditor.

Ensure internal cooperation

Be sensitive to conflicting responsibilities. Supporting an audit is not a typical responsibility for most employees, and you may need to emphasize that their cooperation is essential. Managers may need to help employees handle their normal workload while they are participating in the audit. A strong liaison will also help minimize the impact on employees by giving advance notice of meetings, clearly identifying required information, and answering questions.

Being responsive and making sure all personnel have a cooperative attitude can ease the process and improve the chances of completing the audit in a timely manner.

6. Maintain a detailed log

Here are some reasons why it is essential to maintain an accurate log of every document provided to the DCAA auditor:

- The auditor may change his or her opinion upon review or lack of review of documentation.
- The auditor may lose or temporarily misplace documents.
- The auditor may not accurately account for the documents, and thus may claim non-receipt of an item.
- The auditor may misinterpret information in documents.

It is important for company management to know and understand what information the auditor relied upon in reaching the conclusions in his or her report. Knowing exactly what documentation was provided to the auditor may become relevant in the event of a dispute as to the audit findings.

Protect your interests

One of the responsibilities of the internal liaison is to maintain the log of documentation provided to the auditor. The format of the log is less significant than the contents of the log, which should account for every item of documentation provided to the auditor. The log is the company's record of what and when documents were provided to the auditor. In addition, I recommend maintaining a separate file copy of these documents, clearly labeling them as documents provided to the auditor. Depending upon the auditor, it is often a good idea to request that the auditor acknowledge through signature their receipt of documents. *Never give the auditor original documents.* Always provide copies. If the auditor loses original documents, they may be lost forever. [DCAAM 4-402c] In the event of a dispute, the company may be left with little evidence to prove its position in court or before a Board of Contract Appeals.

7. Do not allow the audit to exceed the agreed scope

Control the audit process

Another potential danger in audits is the tendency of the auditor to get off track and attempt to proceed beyond the agreed-upon scope.

Use the following tips to control the audit scope in accordance with the plan you agreed on during the entrance conference:

1. The internal liaison should retain a list of the areas to be audited as outlined in the entrance conference.
2. If the auditor makes any requests that appear to extend beyond the agreed-upon scope, tactfully refer to the list.
3. If the auditor fails to work within the agreed-upon scope, contact and discuss the issue with the auditor's supervisor.

[DCAAM 9-205b] [DCAAM 4-302.1] [DCAAM 2-302b]

Avoid creating unnecessary documentation

Do not develop documentation or analyses that your company does not normally maintain, even if requested by the auditor.

For example, suppose an auditor begins work on an issue related to the labor required to weld a metal vessel (product A) which is one of your company's product components. During the audit, company management produces an accounting report that indicates the total welding hours incurred by all weld shop employees for all components manufactured by the company during a specific period of time. Company management typically uses this information in developing proposals that include weld shop tasks. The auditor questions whether the average hours shown on the report are representative of the hours required for this specific

component, and requests that company representatives develop a report for only weld hours related to product A tasks. If your company does not ordinarily extract and analyze this information, you are under no obligation to create the information for the auditor.

If company representatives choose to supply the information requested, this choice may have a ballooning effect and result in additional inquiries and work, thus extending the audit schedule. Adapt the tips above to control this type of situation during an audit.

8. Insist on a list of required interviews

Control access to company personnel

Require that the auditor provide a list to the internal liaison of the personnel he or she intends to interview for to the audit. Ensure that the internal liaison is present at each of the interviews and that he or she maintains a log of the relevant points discussed in each interview. [DCAAM 4-302.1]

Realize that in the entrance conference, the auditor may only be able to conceptually list the employees required for interviews during the audit. As the auditor formulates the actual steps in the audit, he or she will be better prepared to name specific employees or positions. Make it the responsibility of the internal liaison to require this list before scheduling any interviews. The internal liaison should work directly with the function or department manager and the auditor to develop an interview schedule.

Manage spontaneous interviews

In some cases interviews could be part of a spontaneous audit procedure. In this type of procedure, the auditor might venture onto the production floor to interview randomly-selected employees. Spontaneous audit procedures should still allow the internal liaison to coordinate with department managers so workers are minimally disrupted when the auditor performs the necessary audit steps.

Spontaneous procedures are often used when the auditor performs “floor checks,” which are a set of audit procedures designed to determine whether:

- An employee’s time card is current. Time should be entered for everything on which the employee has worked, up to the current job on which they are working at that moment.

- All the information on the time card is accurate, including date, hours, project number and signature.

In floor checks, the auditor typically prefers to pick employees randomly and interview them immediately, to ensure spontaneity. While this procedure is acceptable, the internal liaison should accompany the auditor so there is full cooperation by the employee and department management when the auditor shows up unannounced, and to confirm that the auditor properly interprets the information found during the floor check.

9. Review the preliminary findings at the function/department level

Functional/department representatives should have opportunities to discuss and respond to any conclusions the DCAA auditor has reached. [DCAAM 4-303.1]

Because it is easier to correct errors before they appear in the auditor's final report, the two-step process described here is an important part of preventing inaccurate conclusions on the audit.

Stage #1: Summarize findings

Once the auditor has reviewed a function, he/she should sit down with the functional manager and summarize the findings. [DCAAM 4-303.2] It is the responsibility of the internal liaison to make sure that a proper debriefing is conducted with the functional or department manager, and that he or she is there to observe and record the proceedings. This discussion provides the manager of the department or function the opportunity to review the summary and, if necessary, question the auditor's conclusions. This is the first opportunity to explain to the auditor why the conclusion is incorrect and provide sufficient, reliable information to prove that the auditor's interpretation may be erroneous.

Stage #2: Prepare preliminary report

At the end of the audit, the auditor should prepare a preliminary report covering all of the findings resulting from the audit. [DCAAM 4-303.3] This is typically not completed until weeks or months after the audit. This report provides a second opportunity for company management to question and discuss any errors before the final report is prepared (see item 10). Be aware that if the auditor is not convinced during Stage #1 that his or her conclusions are incorrect, the auditor may write the same conclusion in the preliminary report.

It is not uncommon for the same finding to appear in the summary discussion and in the preliminary report, even after the function/department management has responded to the auditor. The auditor is engaged to apply audit procedures in specific areas within the company. But many auditors, including some working for the DCAA, often have little practical experience and have limited exposure to company operations or manufacturing facilities. They apply procedures and draw conclusions based upon documentation that they see and read, or information that is told to them by sometimes uninformed employees. Their viewpoints may be out of context and therefore incorrect.

10. Insist on an exit conference at the company level

Review the preliminary audit report

Insist on a thorough exit conference with the auditor and the auditor's supervisor wherein you discuss the findings of the audit. The audited management team should be present to hear the purported findings and ensure that they are consistent with the evidentiary documentation provided to the auditor. The managers should clarify any items upon which there is disagreement. [DCAAM 4-304.1]

As a follow-up to the exit conference, you should review the preliminary written report (discussed in item 9) to confirm that the written findings are accurate, clearly stated, and consistent with the findings discussed during the exit conference. [DCAAM 10-103.2g]

Follow the routine

An exit conference should be part of the standard routine of an audit. In fact, the DCAAM specifically states general procedures regarding the entrance and exit conference. But, like in most organizations, not everyone follows all the rules. It is possible that an auditor will attempt to circumvent these procedures. It is up to company management to insist that the exit conference take place.

Read the audit report carefully

One of my experiences with the DCAA is that their representatives discuss their preliminary findings with company management during the exit conference. If company representatives claim that the findings are inaccurate, then rather than re-examine the issue, the auditors often find another way to state the same finding in the written report. It may be presented differently, but the finding in the written report will be the same issue, and is often still inaccurate. Company management should take every opportunity to look at the written report, provide input based upon the obser-

Resolve inaccurate findings

vations and discussions during the audit, and demand that the findings appear correctly.

When inaccurate or erroneous findings end up in the final audit report in spite of management's efforts to correct the documentation or statements upon which the auditor relied, the result often becomes the basis for a dispute between the government and the contractor. Dispute resolution is a topic for another paper.

Conclusion

DCAA audits are naturally disruptive, even when no complications occur. DCAA auditors have the right to review any documentation that supports a cost charged and recovered on a federal contract, grant, or cooperative agreement and company management must understand this. However, company management can still control the degree of disruption. Following these ten steps can make the audit process more successful for the company and provide more time for management to accomplish their primary mission: creating customers and improving shareholder's value.

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Charles L. Wilkins is a partner in the Forensic & Litigation Services practice in Washington, DC, where he is responsible for the firm's public contract litigation. He provides litigation and dispute resolution services on public contract and commercial matters in a variety of industries, including, among others, aerospace; defense; health care; construction; energy; transportation; and environmental.

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KPMG's Forensic & Litigation Services provides a comprehensive range of investigation and litigation services to organizations in virtually every industry.

A message from JAMIS Software

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