A. Required Support:

1. Price analysis for top 80% of material parts.
2. Cost analysis for ANY vendor that in totality of parts/years exceeded threshold.
    a. Note: **TINA Threshold Increase**
    Section 1804(c) amends TINA to raise the threshold for requiring disclosure of certified cost or pricing data from contractors and subcontractors. Under the current statute and regulations, TINA applies to contracts expected to exceed $2.5 million. Section 1804(c) raises this threshold to $10 million for contracts **entered into after June 30, 2026 (but maintains the $2.5 million standard for contracts entered into on or before June 30, 2026).**
3. CID- if proposed, to include the determination support. * if none please state
4. Material support for TOP 80%:
    a. Quotes (if selection is competitive, we also need competitive quotes)
    b. Sole source justification (for sole source basis)
    c. DRS NIS evidence for Request for Quote to vendors, to include the vendor responses. This needs to be e-mail and associated attachments.
    d. PO History Reports for both curved and non-curved (current).
    e. Residual inventory report (current).
    f. Justification for LPTA-* if none please state
    g. LTAs* if none please state
    h. Purchase Orders (especially important where PO history is utilized as basis)
    i. Indented BOM
    j. Subcontractors support-* if none please state
    k. IOT support- * if none please state
    l. Attrition support-* if none please state
5. CBOM needs to include country of origin
6. Current and applicable policies and procedures.
7. Please verify if there is any classified work/parts included in submission. (This would be referred to an FD team).
8. Verify DRS-NIS' place of performance for this proposal. What task/performance to be done for each location (Melbourne, Dallas)?
9. Various types of books and records used in the preparation of the proposal and the types of supporting data DCAA may be requesting such as:
    a. Labor: For example, timesheets, HR records, applicable policies and procedures related to timekeeping, overtime, compensation; formalized job descriptions, Labor Distribution reports, etc.
    b. Indirect Rates and Factors: For example, actual costs incurred in prior years, budgetary data, annual operating plan, hiring forecast for FY 2026 forward, etc.

B. Walkthrough:

1. Please provide an overview of the product and manufacturing process.
    a. Are there any changes of the processes to manufacture the product from previous production processes, components, or design changes?
    b. When was this specific product introduced?
    c. Are there any new parts to replace obsolete parts?
2. Hardware requirements: does DRS NIS manufacture and/or purchase parts (make or buy)?
3. Instructions/Sample- of how the curved pricing tool is used to support proposed costs.
4. Escalation-underlying data and methodology.
5. GPS- underlying data and methodology.
6. Any significant additive factors.
7. Any CER factors developed (example: Direct Target Labor).
8. Demonstrate how the Scrap/yield rates were developed and proposed if applicable.
9. Significant subcontracts and the status of its cost or price analyses.
10. Significant interdivisional work and its basis for estimate.
11. The “added value” provided by the contractor related to the subcontracted effort, when proposed subcontracted costs exceed 70 percent of the total cost of the work to be performed.
12. Observation for:
    a. PO History Report/Tool
    b. Residual History (once judgmental selection made)
    c. JCL/ historical data
    d. Engineering Drawings (once judgmental selection made)
    e. BOM

C. Corrective Actions

Were there any corrective actions taken to address findings and recommendations reported in DCAA audit reports?

1. Errors:
    a. Adding wrong CLINs to proposed value.
    b. Excluding classified work.
    c. Attrition cost-including transactions that are not related to scrap (entries related to borrow payback).
2. Significant expired quotes.
3. Lack of cost/price analysis.
4. IDIQ practice of:
    a) Not performing cost analysis based on totality of quantity and years.
    b) Proposing NRE each year.
    c) Proposing material excess each year.
    d) Pricing that does not consider combining buys.