PRE-AWARD SURVEY OF PROSPECTIVE CONTRACTOR ACCOUNTING SYSTEM CHECKLIST

PRE-AWARD SURVEY OF PROSPECTIVE CONTRACTOR ACCOUNTING SYSTEM

Date:

Company Name, Contract Number, and Full Address:

Commercial and Government Agency (CAGE) Code Number: (Found at https://cage.dla.mil/)

Cognizant Defense Contract Audit Agency (DCAA) office info (Address/phone number/E-mail) - (Found at http://www.dcaa.mil/Home/Locator)

Company Point of Contact:
(Name, Title, Phone Number, and E-mail address)

If the accounting books and records are located at a physical address other than the address provided above, please indicate address here:

Name, Title, and signature of Company Principal (President/VP/Controller, etc) responsible for the design of the Accounting System.

NAME

TITLE

E-MAIL ADDRESS

SIGNATURE

DATE

PLEASE ANSWER THE QUESTIONS BELOW:

1. HAVE YOU READ THE REQUIREMENTS IN THE SF1408? YES NO
2. HAVE YOU READ THE DCAA PUBLICATION DCAAM 7641.90 - "Information for Contractors" DCAA'S WEBSITE at http:www.dcaa.mil/? YES NO

ALL questions must have explanatory narrative text entered in the boxes. Please provide sufficient detail to describe the process (Including Account Numbers/Process Flow etc.) Each Question must be complete. Do NOT refer to previous answers, (i.e. "See Question 3 Above").

Pre-award Survey of Prospective Contractor Accounting System Checklist

1. Has your organization's Accounting System ever been audited by DCAA?

☐ YES (if Yes, the Offeror should attach a copy of their most recent DCAA audit report to this Modified Pre-Award Survey) or provide the DCAA Report number or DCAA POC info.

☐ NO (if NO, answer N/A to Questions 1.A., 1.B., and 1.C. below)

1.A. If the answer is "Yes" to Question 1 above, when was the audit performed?

☐ Within the past Year

☐ Within the past 3 Years

☐ Greater than 3 Years (PROVIDE THE YEAR THE AUDIT WAS PERFORMED HERE -_____

☐ N/A (Answer to Question 1 is NO)

1.B. If the answer is "Yes" to Question 1 above, did DCAA determine the Accounting System acceptable for award of prospective contracts?

☐ YES

☐ NO (If NO provide an explanation in the box below)

☐ N/A (Answer to Question 1 is NO)

1.C. If the answer is "Yes" to Question 1 above, have there been any changes to the Accounting System since the DCAA audit?

☐ YES (If YES, describe the changes in the box below

☐ NO

☐ N/A (Answer to Question 1 is NO)

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2. Is your organization subject to CAS (48 CFR Chapter 99)?

☐ YES (If YES, is it FULL or MODIFIED CAS?) ☐ FULL ☐ MODIFIED

(If YES (FULL or MODIFIED), the Offeror MUST attach a copy of their most recent audit reports/documentation regarding all CAS compliance or non-compliance issues to this Modified Pre-Award Survey)

☐ NO (If NO provide an explanation in the box below why your organization is exempt and answer N/A to Questions 2.A., 2.B., and 2.C. below)

2.A. Has your organization submitted a CASB disclosure statement (CASB DS-1) to DCAA and has it been determined adequate?

☐ YES (If YES, provide an explanation that validates your answer in the box below)

☐ NO (If NO provide an explanation in the box below)

☐ N/A (Answer to Question 2 is NO)

2.B. Has your organization been notified by DCAA that it is (or may be in) non-compliance with its disclosure statement or CAS?

☐ YES (If YES, provide an explanation that validates your answer in the box below)

☐ NO (If NO provide an explanation in the box below)

☐ N/A (N/A, if the answer to Question 2 is NO)

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2.c. Is any aspect of this proposal inconsistent with your organization's disclosed practices or applicable CAS?

☐ YES (If YES, provide an explanation that validates your answer in the box below)

☐ NO (If NO provide an explanation in the box below)

☐ N/A (N/A, if the answer to Question 2 is NO or if you have no current, active proposal being considered)

Instruction: If the Contractor is planning on bidding on Cost Type Contracts, the contractor MUST provide explanatory narrative for all of the following questions:

3. Has your organization's Accounting System been audited by an outside Certified Public Accountant/Consultant or other Cognizant Federal Agency other than DCAA?

☐ YES (If YES, the Offeror MUST attach a copy of their most recent audit report to this Modified Pre-Award Survey) **NOTE: Do not submit your Annual Financial Audit.**

☐ NO

4. Is your organization's Accounting System currently in full operation?

☐ YES (If YES, provide an explanation that validates your answer in the box below).

☐ NO (If NO, provide an explanation in the box below which portions are (1) in operation, (2) set up, but not yet in operation, (3) anticipated, or (4) non-existent)

☐ N/A (If N/A, provide an explanation in the box below)

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5. Is your organization's Accounting System in accord with Generally Accepted Accounting Principles (GAAP) Applicable in the Circumstances?

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the box below)
- [ ] N/A (N/A, provide an explanation in the box below)

6. Is your organization's Accounting System ready for a DCAA audit?

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the box below as to when you will be ready for an audit)
- [ ] N/A (N/A, provide an explanation in the box below)

7. Are the loaded hourly labor rates proposed consistent with your established estimating and accounting principles and procedures and FAR Part 31, Cost Principles? (Answer this Questions "N/A" if you do not have an active proposal)

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the box below)
- [ ] N/A (N/A, provide an explanation in the box below)

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8. Does the Accounting System provide for the proper segregation of Direct Costs from Indirect Costs?

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the boxbelow)
- [ ] N/A (N/A, provide an explanation in the box below)

9. Does the Accounting System provide for the identification and accumulation of Direct Costs by contract?

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the boxbelow)
- [ ] N/A (N/A, provide an explanation in the box below)

10. Does the Accounting System provide for a logical and consistent method for the allocation of Indirect Costs to intermediate and final cost objectives? (A contract is a final cost objective.)

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the boxbelow)
- [ ] N/A (N/A, provide an explanation in the box below)

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11. Does the Accounting System Provide for the accumulation of costs under general ledger control?

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the box below)
- [ ] N/A (N/A, provide an explanation in the box below)

12. Does the Accounting System provide for a timekeeping system that identifies employees' labor by intermediate or final cost objectives?

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the box below)
- [ ] N/A (N/A, provide an explanation in the box below)

13. Does the Accounting System provide for a labor distribution system that charges Direct and Indirect labor to the appropriate cost objectives?

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the box below)
- [ ] N/A (N/A, provide an explanation in the box below)

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14. Does the Accounting System provide for an interim (at least monthly) determination of costs charged to a contract through routine posting of books of account?

- ☐ YES (If YES, provide an explanation that validates your answer in the box below)
- ☐ NO (If NO provide an explanation in the box below)
- ☐ N/A (N/A, provide an explanation in the box below)

15. Does the Accounting System provide for an exclusion of costs charged to government contracts of amounts which are not allowable in terms of FAR 31, Contract Cost Principles and Procedures, or other contract provisions?

- ☐ YES (If YES, provide an explanation that validates your answer in the box below)
- ☐ NO (If NO provide an explanation in the box below)
- ☐ N/A (N/A, provide an explanation in the box below)

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16. Does the Accounting System provide for the identification of costs by contract line item and by units (as if each unit or line item were a separate contract) if required by the proposed contract?

- ☐ YES (If YES, provide an explanation that validates your answer in the box below)
- ☐ NO (If NO provide an explanation in the box below)
- ☐ N/A (N/A, provide an explanation in the box below)

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17. Does the Accounting System provide for the segregation of preproduction costs from production costs?

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the box below)
- [ ] N/A (N/A, provide an explanation in the box below)

18. Does the Accounting System provide financial information required by contract clauses concerning limitation of cost (FAR 52.232.20) or limitation on payments (FAR 52.216-16)?

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the box below)
- [ ] N/A (N/A, provide an explanation in the box below)

19. Does the Accounting System provide financial information required to support requests for Progress Payments?

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the box below)
- [ ] N/A (N/A, provide an explanation in the box below)

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20. Is the Accounting System designed, and are the records maintained, in such manner that adequate, reliable data are developed for use in pricing follow-on acquisitions?

- [ ] YES (If YES, provide an explanation that validates your answer in the box below)
- [ ] NO (If NO provide an explanation in the box below)
- [ ] N/A (N/A, provide an explanation in the box below)

21. Is your organization planning on submitting proposals on Cost-Type (FAR 16.3) contracts/task orders?

- [ ] YES
- [ ] NO (If NO provide an explanation in the box below)
- [ ] N/A (N/A, provide an explanation in the box below)

22. Is your organization currently performing on Cost-Type (FAR 16.3) contracts/task orders?

- [ ] YES
- [ ] NO
- [ ] N/A