



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500

July 10, 2018

MEMORANDUM FOR DIRECTOR, DEFENSE CONTRACT MANAGEMENT AGENCY
NAVAL INSPECTOR GENERAL
DIRECTOR, DEFENSE CONTRACT AUDIT AGENCY

SUBJECT: Evaluation of Contracting Officer Actions on Defense Contract Audit Agency Reports that Disclaim an Opinion (Project No. D2018-DAPOCF-0169.000)

The Office of the Assistant Inspector General for Audit Policy and Oversight will begin the subject project in July 2018. Our objective is to determine whether contracting officer actions complied with applicable acquisition regulations in response to findings in Defense Contract Audit Agency (DCAA) reports that disclaim an opinion. DCAA disclaims an opinion when the auditor is unable to obtain sufficient documentation on a contractor's proposal taken as a whole. The Attachment shows a listing of DCAA audit reports we have tentatively selected for evaluation.

[REDACTED] We will plan to conduct site visits as we consider necessary to accomplish the evaluation objective. We will coordinate with the designated representative to schedule the site visits.

You can obtain information about the Department of Defense Office of Inspector General from DoD Directive 5106.01, "Inspector General of the Department of Defense (IG DoD)," April 20, 2012; DoD Instruction 7600.02, "Audit Policies," October 16, 2014; and DoD Instruction 7050.03, "Office of the Inspector General of the Department of Defense Access to Records and Information," March 22, 2013. Our website is <http://www.dodig.mil>.

[REDACTED]

Carolyn R. Hantz
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Assistant Inspector General
Audit Policy and Oversight

Attachment:
As stated

Listing of DCAA Audit Reports Tentatively Selected For Evaluation

DCAA Audit Report	DCAA Report Date	Contracting Officer Field Office	Audit Report Disposition Date
DCMA			
1271-2008D10100002	03/27/2015	DCMA St. Petersburg	01/06/2017
1281-2007J10100015	09/30/2016	DCMA Atlanta	09/29/2017
1281-2008J10100027	09/30/2016	DCMA Atlanta	09/29/2017
1281-2009J10100029	09/30/2016	DCMA Atlanta	09/29/2017
1791-2009A10100005	12/03/2015	Cost and Pricing Center	04/03/2017
2161-2012P10100012	09/01/2016	DCMA Syracuse	09/26/2017
2331-2011T10100001	01/31/2017	Cost and Pricing Center	06/13/2017
2501-2010C10100006	08/30/2016	DCMA Syracuse	08/25/2017
2501-2011C10100017	08/30/2016	DCMA Syracuse	08/25/2017
2501-2011C10100006	09/07/2016	DCMA Syracuse	09/05/2017
2501-2010C10100005	09/07/2016	DCMA Syracuse	09/05/2017
2801-2011G10100001	12/16/2016	Cost and Pricing Center	08/03/2017
2801-2012G10100001	02/21/2017	Cost and Pricing Center	08/03/2017
3171-2010T10100005	07/12/2016	DCMA Special Programs	12/30/2016
3311-2010B10100001	09/30/2015	Cost and Pricing Center	06/13/2016
3541-2008R10100001	03/11/2015	Cost and Pricing Center	01/29/2016
3541-2009R10100002	07/24/2015	Cost and Pricing Center	11/09/2015
3541-2010R10100002	07/24/2015	Cost and Pricing Center	11/09/2015
4371-2007C10100036	03/27/2015	Cost and Pricing Center	03/15/2016
6171-2006E10100001	04/13/2015	DCMA Manassas	04/06/2017
6171-2010E10100002	09/27/2016	DCMA Manassas	06/30/2017
6271-2009P10100001	06/06/2016	Cost and Pricing Center	07/25/2016
6341-2010L10100001	05/06/2016	Cost and Pricing Center	07/01/2016
6431-2008C10100029	11/24/2015	DCMA San Diego	10/20/2016
6431-2009C10100039	11/24/2015	DCMA San Diego	11/17/2016
NAVY			
6141-2006W10100009	10/10/2013	NAVSUP	12/08/2016
6141-2007W10100019	10/10/2013	NAVSUP	12/08/2016