

As we've noted before, DCAA's publication of audit guidance via Memoranda for Regional Directors (MRDs) has fallen off precipitously in the last couple of years. We are not sure why that would be the case, but it does seem to be that way.

One thing that's new is the Selected Area of Cost Guidebook, 75 "Chapters" of audit guidance intended to replace Chapter 7 of the Contract Audit Manual. We first noted publication about six months ago, in [this article](#). Since then, DCAA has filled in many of the Chapters, but there are some that are not yet published.

Reader ERMan wanted us to know that DCAA just added some more Chapters on 31 March 2017. So now you know.

One thing DCAA has not yet done is published its GFY 2016 Annual Report to Congress. You know, the one that is required by statute? Yeah, that one. Over the past five years the official publication date has been sometime in the last two weeks of March. Yet here we are in mid-April, and nothing has yet been published. One might argue that there is just a lag in publication, but DCAA found sufficient time and resources to update its Selected Area of Cost Guidebook at the end of March—so we fail to see why the Report to Congress couldn't have been published at that time as well.

While DCAA was busy not publishing MRDs or publicly complying with statutory requirements, the audit agency did update several audit programs. Audit programs updated since the beginning of 2017 include:

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Audit Program for Incurred Costs—Post Year-End Audit

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A-133 Audit

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Audit Program for Consultant and Professional Service Costs

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Audit Program for Non-Major Contractors Floorchecks

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Audit Program for MAAR 13—Purchase Existence and Consumption

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Billing Audit

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Testing of Paid Vouchers

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Audit Program for EDP General Controls

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Audit Program for MMAS Controls

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Audit Program for Major Contractors Labor Floorchecks/Interviews

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Audit Program for Termination, Cost Contracts

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Audit Program for Termination, Fixed Inventory Basis

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Audit Program for Termination, Total Cost Basis

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Audit Program for Claim Audit, Delay – Disruption

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Audit Program for Claim Audit, Other

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Audit Program for Progress Payments Based on Costs Incurred

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Audit Program for Progress Payments Based on Percentage or Stage of Completion

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Preaward Survey of Prospective Contractor Accounting System

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Post Award Accounting System Audit at Nonmajor Contractors

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Agreed Upon Procedures, Other than Price Proposals

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Defense Security Cooperation Agency (DSCA)

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Audit Program for Compliance of Initial Disclosure Statement

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Audit Program for Compliance of Revised Disclosure Statement

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Audit Programs for (Various) Cost Accounting Standards

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Audit Program for Price Proposal

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Audit Program for Audit of Forward Pricing Rate Proposals

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Audit Program for Estimating System Controls

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Audit Program for Evaluation of Cost Realism in Proposals

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Audit Program for Application of Agreed Upon Procedures

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Audit Program for Truth in Negotiations Audits

Thus, as one can see, DCAA has in fact been busy—just not in the traditional ways we measure busyness. Still, we can't help but hope that the GFY 2016 Annual Report to Congress is published soon.