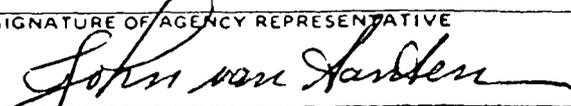


REQUEST FOR RECORDS DISPOSITION AUTHORITY <i>(See Instructions on reverse)</i>		LEAVE BLANK	
TO GENERAL SERVICES ADMINISTRATION NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408		JOB NO N1-372-902	DATE RECEIVED 9/28/90
1 FROM (Agency or establishment) Defense Contract Audit Agency		NOTIFICATION TO AGENCY	
2 MAJOR SUBDIVISION		In accordance with the provisions of 44 USC 3303a the disposal request including amendments is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal the signature of the Archivist is not required.	
3 MINOR SUBDIVISION			
4 NAME OF PERSON WITH WHOM TO CONFER Kathy Windsor, OMR	5 TELEPHONE EXT 274-4400		
6 CERTIFICATE OF AGENCY REPRESENTATIVE			

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records, that the records proposed for disposal in this Request of 29 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached

A GAO concurrence ^{*} is attached, or is unnecessary ^{*} ~~is necessary and pending~~ ^{received}

B DATE 9/21/90	C SIGNATURE OF AGENCY REPRESENTATIVE 	D TITLE Assistant Director, Resources
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7 ITEM NO	8 DESCRIPTION OF ITEM <i>(With Inclusive Dates or Retention Periods)</i>	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN <i>(NARS USE ONLY)</i>
	<p style="text-align: center;"><u>Audit Files Series for Defense Contract Audit Agency</u></p> <p>⁵⁴ The 53 items described on the attached pages 2 through 29 provide for the disposition of records created or received and preservation of permanent records while conducting audit administration and functions within the Defense Contract Audit Agency. The following supplemental information is provided to explain the revised records schedules.</p> <ul style="list-style-type: none"> * The restriction which forbid FAOs from using certain file codes was eliminated. * The 700 files series was expanded and renamed the 700 and 800 file series. The 700 series would be used for audit management, administration, and technical direction, while the 800 series would be used for contract audit case files and services. * The schedules were updated to reflect new subject areas such as contractor risk assessment files (FAO VAP, WRAP, and MAARS, etc.). * The revision provides for a primary functional classification which includes a secondary subject classification. The new files schedules can be matrixed between functions and subjects. These files series codes represent the functions which are being referenced, while the Management Information System (MIS) 5 digit codes provide a secondary "subject" classification. For example: 720.6A/17600 represents a Recurring Report on Financial Jeopardy. The MIS codes will be incorporated as an enclosure to the Agency Files Manual. 		

Field Audit Office

CROSS-REFERENCE

<u>OLD</u> <u>FILES SERIES</u>		<u>REVISED</u> <u>FILES SERIES</u>
700.1 General (Audit Management)		720.1
700.2 Recurring Reports (Audit Management)		720.6A
700.3 One Time Information Requirements (Audit Management)		720.6B
700.4 Review/Coordination on Non-DCAA Publications (Audit Management)		730.6
700.5 Post Review of Technical Instructions (Audit Management)		No longer used as of
700.6 Seminars and Conferences (Audit Management)		710.4
700.7 Indoctrination and Training (Audit Management)		use file series 322.1
700.8 Committee Representation (Audit Management)		710.5
700.9 Research Projects and Special Studies (Audit Management)		730.4
700.10 Reference Files (Audit Management)		720.2
701.1 General (Policies and Guidance)		730.1
701.2 DCAA Policy File (Policies and Guidance)		710.3
701.3 Policy Formulation (Policies and Guidance)		730.3
701.4 Audit Guidance (Policies and Guidance)		730.3
701.5 Technical Data Bank (Policies and Guidance)		710.3
701.6 Testimony Before Judicial or Quasi-Judicial Bodies (Policies and Guidance)		720.4
702.1 General (Special Projects)		730.1
702.2 Advanced Audit Techniques (Special Projects)		730.4
702.3 Special Audits (Special Projects)		730.4

CROSS-REFERENCE

<u>OLD</u> <u>FILES SERIES</u>	<u>REVISED</u> <u>FILES SERIES</u>
702.4 Cost Accounting Standards (Special Projects)	730.3
702.40 Review and Analysis of Material Published by CASB	730.3
702.41 Guidance for DCAA Auditors Regarding CAS	730.3
702.42 Briefing and Training Regarding CAS	730.3
702.43 Field Requests for Information Regarding CAS	730.3
702.44 Comments on Matters Referred by CASB and Staff	730.3
702.45 Coordination of CAS Activity in DoD	730.3
702.46 Liaison with DAR Section XV, Part 2 Subcommittee Regarding CAS	730.3
702.47 Assistance to Government Member of CASB	730.3
702.48 DAR Subcommittee on CAS	730.3
703.1 General (Operations Management & Supervision)	720.1
703.2 Operations Evaluation (Operations Management & Supervision)	720.3
703.3 Operations Management (Operations Management & Supervision)	720.3
703.4 Technical Audit Programs (Operations Management & Supervision)	730.5
704.1 Case Files (Standing Part 2, Section XV, DAR Subcommittee)	no longer used as of
760.1 General (Contract Audit Administration)	710.1
760.2 Scheduling (Contract Audit Administration)	720.3
760.3 Audit Guidance Memorandums (Contract Audit Administration)	710.7
760.30 Relate to several chapters	710.7
760.31 Chapter I	710.7
760.39 Chapter IX	710.7
760.310 Chapter X, continuing through final chapter	710.7
760.3A Apendix A	710.7
760.3B Appendix B, continuing through final appendix	710.7
760.4 Recurring Reports and Information Requirements (Contract Audit Administration)	720.6A 720.6B
760.5 Reference Files (Contract Audit Administration)	710.2

CROSS-REFERENCE

<u>OLD</u> <u>FILES SERIES</u>	<u>REVISED</u> <u>FILES SERIES</u>
761.1 Contractor Correspondence (Contractor File)	810.1
761.2 Contractor Background (Contractor File)	810.1
762.01 Contract Correspondence (Contract Audit Case Files)	820.1
762.02 Contracts (Contract Audit Case Files)	820.2
762.03 Contract Brief Card (Contract Audit Case Files)	820.3
762.04 Public Vouchers (Contract Audit Case Files)	820.4
762.1A Single Contract Incurred Costs (Contract Audit Case Files)	820.5A
762.1B Multi-Contract Incurred Costs (Contract Audit Case Files)	820.5B
762.2 Forward Pricing (Contract Audit Case Files)	820.6
762.21 Individual Bid Proposals	820.6A
762.22 Should Cost Studies	820.6B
762.23 Agreements	820.6C
762.24 Estimating Systems	820.6D
762.25 Telephone Rate Requests	820.6E
762.29 Negotiation Memorandums	820.6F
762.4 Other Audits and Reviews (Contract Audit Case Files)	
762.42 Defective Pricing	820.7
762.440 CAS Disclosure Statements & Revisions	820.8A
762.442 CAS Compliance Reviews	820.8B
762.443 CAS Price Adjustment Reviews	820.8C
762.499 Other Audits and Reviews	820.9
763.3 Procurement Liaison (Other Audit Services)	840
763.410 Contract Audit Coordination (CAC) Conferences	850.1A
763.411 CAC Case Files	850.1B
763.430 GAO Activity	850.2A
763.435 Summary Reports	810.1
763.445 CAS Special Requests	820.8D
763.480 Special Projects & Studies	850.7
763.490 Negotiation Conferences	850.5A
	850.5B
763.499 Other Audit Services	850.6

700 - AUDIT ADMINISTRATION, MANAGEMENT, AND POLICY/GUIDANCE/DIRECTION

This primary functional series relates to records created by Headquarters and regional offices whose primary mission is the management, evaluation, and supervision of audit services provided by DCAA Field Audit Offices (FAOs). FAOs should use the 700 series for originating documents or for filing documents received from Headquarters or regional offices which relate to audit administration, management and policy/guidance/direction. This series incorporates the previous 760 series entitled Contract Audit Administration. FAOs should follow disposition instructions provided for ALL OTHER OFFICES OR ALL OFFICES. A listing of the 700 series codes are as follows:

- 710 AUDIT ADMINISTRATION
 - 710.1 General
 - 710.2 Reference Files
 - 710.3 Policy Reference File
 - 710.4 Seminars/Conferences/Presentations
 - 710.5 Committee Representation
 - 710.6 Coordination/Correspondence with Non-DCAA Organizations
 - 710.7 Audit Guidance Memorandums

- 720 AUDIT MANAGEMENT
 - 720.1 General
 - 720.2 Reference Files
 - 720.3 Audit Operations Analysis
 - 720.4 Audit Liaison Activities
 - 720.5 Audit Quality Review Program
 - 720.6 Audit Management Reporting Requirements
 - 720.6A Recurring Reports
 - 720.6B One-Time Reporting Requirements

- 730 AUDIT POLICY, GUIDANCE AND DIRECTION
 - 730.1 General
 - 730.2 Reference Files
 - 730.3 Formulation and Guidance
 - 730.4 Special Projects/Audits
 - 730.5 Technical Programs
 - 730.6 Coordination of Technical Audit Matters with Non-DCAA Organizations
 - 730.7 Board of Contract Appeals (BCA) Files
 - 730.8 Audit Policy Committee Representation

amw Files Arrangement and Numbering Systems. Arrangement of files and further subdivisions not otherwise prescribed herein shall be as determined by each DCAA element; however, all file folders shall carry the specific 700 series number prescribed herein as identification for disposal standards. To the maximum extent possible, numbering systems should first use the 700 series number as the primary functional category and then further subdivide using the Field Audit Office Management Information System (FMIS) 5 digit code. See Enclosure 1 for a list of 5 digit FMIS codes. For example, a technical programs review of relocation costs would be 730.5/14300, a Regional analysis of the Requirements Plan would be 720.3/49500, or an FAO generated recurring report on financial jeopardy would be 720.6A/17600. *amw*

The following file codes (700.5 and 704.1) are no longer used.

700.5 Post Review of Technical Instructions. Records relating to the review of Headquarters correspondence and regional instructional material to assure conformance with contract audit policy, and to determine possible need for new or revised guidance.

ALL OFFICES: Destroy after 3 years.

704 Standing Part 2, Section XV, DAR Subcommittee.

704.1 Case Files. Records accumulated by the Chairman of the DAR Section XV, Part 2 Subcommittee which is charged with the responsibility for cost principles and changes thereto.

CHAIRMAN: Permanent.

<u>Item</u>	<u>Description</u>	<u>Superseded Job Citation</u>
710	<u>AUDIT ADMINISTRATION.</u> This file series contains records relating to the administration of audit services.	
1	710.1 <u>General.</u> Documents relating to audit administration which, due to their general nature, cannot logically be filed elsewhere in the 710 series.	
	ALL OFFICES: Cut off at the end of the fiscal year, hold 3 years, then destroy.	NC-372-75-1 760.1
2	710.2 <u>Reference Files.</u> Files relating to the general field of audit administration consisting of extra copies of documents which duplicate the official record copy filed elsewhere; rough drafts, notes, workpapers, and other material being held for reference.	
	ALL OFFICES: Destroy when 2 years old or sooner if obsolete or no longer needed for reference.	NC-372-75-1 760.5
3	710.3 <u>Policy Reference File.</u> Copies of documents which trace the origin of the Agency, its administrative development, and the evolution of its structure and policies, which duplicate the official record copy filed elsewhere. Also contains copies of current audit and policy guidance initiated at the Headquarters and higher authority levels. These files are stored electronically as the Policy/Precedent Reference Facility (P/PRF). Copies of these reference files are readily available through the P/PRF by submitting a request to Headquarters via DCAA Form 7640-34.	
3a	HEADQUARTERS OFFICE OF PRIMARY RESPONSIBILITY: Retain in current files area indefinitely; destroy individual records when no longer needed. Do not transfer to Federal Records Center.	
3b	ALL OTHER OFFICES: Destroy when no longer needed for research purposes.	NC-372-75-1 701.2,701.5

<u>Item</u>	<u>Description</u>	<u>Superseded Job Citation</u>
4	<p>710.4 <u>Seminars/Conferences/Presentations</u>. Records relating to the preparation, development, and conduct of seminars, conferences, and similar meetings which cover technical audit areas. Also includes records relating to preparation and presentation of speeches, point papers, etc., and attendance at such meetings if not appropriate for filing under a specific files series.</p> <p>ALL OFFICES: Cut off at the end of the fiscal year, hold 3 years, then destroy.</p>	NC-372-75-1 700.6
5	<p>710.5 <u>Committee Representation</u>. Records relating to representation and participation in groups specifically involved in audit matters; for example, FAO participation in local cost monitoring boards (EXCLUDING Headquarters participation in the Cost Accounting Standards Policy Group meetings and Cost Principles Committee meetings, see 730.8).</p> <p>ALL OFFICES: Cut off after termination of participation, hold 3 years, then destroy.</p>	NC-372-75-1 700.8
6	<p>710.6 <u>Coordination/Correspondence with Non-DCAA Organizations</u>. Records relating to general coordination activities, for example, ACO coordination meetings. Headquarters and regional offices should file records relating to a specific audit issue or area under Audit Liaison Activities (720.4), or Coordination of Technical Audit Matters with Non-DCAA Organizations (730.6). FAOs should file records relating to a specific contractor or contract under Contractor Case Files (810/820).</p> <p>ALL OFFICES: Cut off after completion of the activity, hold 5 years, then destroy.</p>	NEW
7	<p>710.7 <u>Audit Guidance Memorandums</u>. Copies of audit guidance memorandums received from Headquarters, DCAA or Regional Headquarters. These copies are to be filed in the Chronological Library of Audit Guidance Memorandums.</p> <p>FAO: Destroy when instructed by the Headquarters Policy Formulation Division.</p>	NC-372-75-1 760.3 760.30-760.3B

<u>Item</u>	<u>Description</u>	<u>Job Citation</u>
720	<u>AUDIT MANAGEMENT.</u> This file series contains records relating to the overall management and supervision of the contract audit mission.	
8	720.1 <u>General.</u> Documents relating to audit management/ services which, due to their general nature, cannot logically be filed elsewhere in the 720 series.	
	ALL OFFICES: Cut off at the end of the fiscal year, hold 3 years, then destroy.	NC-372-75-1 700.1, 703.1
9	720.2 <u>Reference Files.</u> Files relating to the general field of audit management/services consisting of extra copies of documents which duplicate the official record copy filed elsewhere; rough drafts, notes, workpapers, and other material being held for reference.	
	ALL OFFICES: Destroy when obsolete, or no longer needed for reference, whichever is earlier.	NC-372-75-1 700.10
10	720.3 <u>Audit Operations Analysis.</u> Records relating to the evaluation of audit operations, including the identification, planning, and scheduling of audit services; manpower and workload evaluation; staffing of offices; organization and management; activation and deactivation of offices; evaluation of audit plans and audit performance statistics. This includes Annual Requirements Plans, Program Plans, Program Objective Documents, and other management analyses at the FAO, Regional and Headquarters level.	
	NOTE: FAO's analyses of specific contractors, such as Internal Control Questionnaire (ICQ), vulnerability assessments, etc. should be filed under 810.2, Contractor Audit Risk Assessment file.	
10a	OFFICE OF PRIMARY RESPONSIBILITY: Cut off at the end of the fiscal year, hold 5 years, then destroy.	
10b	ALL OTHER OFFICES: Cut off at the end of the fiscal year, hold 3 years, then destroy.	NC-372-75-1 703.2, 703.3, 760.2

<u>Item</u>	<u>Description</u>	<u>Superseded Job Citation</u>
11	720.4 <u>Audit Liaison Activities</u> . Records relating to liaison activities with all government organizations, including quasi-judicial or judicial bodies, GAO, DoD and non-DoD IG, DoD internal audit organizations, investigative committees of the House and Senate, and other government organizations. (See 850.2 for those records relating to a specific contract or contractor.)	
11a	<i>new</i> OFFICE OF PRIMARY RESPONSIBILITY: Cut off at the end of the fiscal year, hold 3 years, then retire to the Federal Records Center. Destroy 10 years after cut off. Volume on hand: 35 cubic feet Annual Accumulation: Up to 1 file drawer	
11b	ALL OTHER OFFICES: Cut off at the end of the fiscal year, hold 2 years, then destroy.	NC-372-75-1 701.6
12	720.5 <u>Audit Quality Review Program</u> . Records relating to the DCAA audit quality control review program, performed primarily under the direction of the Special Assistant for Audit Quality (DQ). This program provides an appraisal of the operational and administrative effectiveness of internal controls for all of DCAA Headquarters and regional offices and all aspects of selected field audit offices.	
12a	OFFICE OF PRIMARY RESPONSIBILITY: Cut off at the end of the fiscal year, hold 5 years, then destroy.	
12b	ALL OTHER OFFICES: Cut off at the end of the fiscal year, hold 2 years, then destroy.	NEW

<u>Item</u>	<u>Description</u>	<u>Superseded Job Citation</u>
720.6	<u>Audit Management Reporting Requirements.</u> This file series contains records relating to recurring and one-time information audit management reports.	
13	720.6A <u>Recurring Reports.</u> Those records which are or will be controlled under DCAA Instruction No. 7750.2, Index of Approved Information and Reporting Requirements, and comparable Regional Instructions. For example, Incurred Cost Status Report (RCS: D(M)189). Also included in this series are records consisting of reports and memoranda required by CAM used for reference purposes. Examples include, Unsatisfactory Conditions (CAM 4-803.4c), Suspected Violations of the Anti-Kickback Act (CAM 4-704).	
13a	<i>know</i> HEADQUARTERS OFFICE OF PRIMARY RESPONSIBILITY: Cut off at the end of the fiscal year, hold 3 to 5 years, then retire to the Federal Records Center. Destroy 7 years after cut off. Volume on hand: 1 cubic foot Annual Accumulation: 6 inches or less	
13b	REGIONAL OFFICE OF PRIMARY RESPONSIBILITY: Cut off at the end of the fiscal year, hold 5 years, then destroy.	
13c	ALL OTHER OFFICES: Destroy when no longer needed for reference.	NC-372-75-1 700.2, 760.4
14	720.6B <u>One-Time Reporting Requirements.</u> One time requests for information relating to audit services, whether prepared for DCAA or other Government use, excluding requests from the general public (See 502 FOIA).	
14a	HEADQUARTERS OFFICE OF PRIMARY RESPONSIBILITY: Cut off at the end of the fiscal year, hold 5 years, then destroy.	
14b	REGIONAL OFFICE OF PRIMARY RESPONSIBILITY: Cut off at the end of the fiscal year, hold 3 years, then destroy.	
14c	ALL OTHER OFFICES: Destroy when no longer needed for reference.	NC-372-75-1 700.3, 760.4

<u>Item</u>	<u>Description</u>	<u>Superseded Job Citation</u>
730	<u>AUDIT POLICY, GUIDANCE, AND DIRECTION.</u> This file series contains records relating to the formulation of audit policy, operating procedures, and technical direction for the performance of contract audits. FAOs use this file series for records generated in response to Headquarters and regional memoranda which referenced this file series or for generating memoranda regarding the interpretation or clarification of audit policy, guidance, and direction.	
15	730.1 <u>General.</u> Documents relating to audit policy, guidance, and direction which, due to their general nature, cannot logically be filed elsewhere in the 730 series.	
	<u>ALL OFFICES:</u> Cut off at the end of the fiscal year, hold for 3 years, then destroy.	NC-372-75-1 701.1,702.1
16	730.2 <u>Reference Files.</u> Files relating to the general field of audit policy, guidance, and direction consisting of extra copies of documents which duplicate the official record copy filed elsewhere; rough drafts, notes, workpapers, and other material being held for reference.	
	<u>ALL OFFICES:</u> Destroy when obsolete, or no longer needed for reference, whichever is earlier.	NEW

<u>Item</u>	<i>know</i>	<u>Description</u>	<u>Superseded Job Citation</u>
17	730.3.a.	<u>Formulation and Guidance.</u> Records relating to the development and interpretation of policies relating to audit procedures required to perform contract audits and preparation of related reports. Also, records relating to the preparation and issuance of policy guidance relating to cost principles required to perform contract audits. Includes Headquarters program manager field visits for oversight reviews to assess implementation of guidance.	
17a	<i>know</i>	HEADQUARTERS ISSUING OFFICE: Cut off at the end of the fiscal year, hold 3 to 5 years, then retire to the Federal Records Center. Destroy 7 years after cut off. Volume on hand: 10 cubic feet Annual Accumulation: More than 1 drawer	
17b	<i>know</i>	REGIONAL ISSUING OFFICE: Cut off at the end of the fiscal year, hold 3 years then retire to the appropriate Federal Records Center. Destroy 7 years after cut off.	
17c		ALL OTHER OFFICES: Destroy when superseded or obsolete.	NC-372-75-1 701.3,701.4, 702.4, 702.40-702.48
18	730.3.b.	<u>Policy Interpretation and Issuance.</u> Documents used in the development and issuance of the Contract Audit Manual, including interim policy guidance and material collected for use in the promulgation of Agency audit policy. HEADQUARTERS ISSUING OFFICE: Cut off at the end of the fiscal year. Destroy 15 years after cut off or when no longer needed, whichever is later. Do not retire to a Federal Records Center.	

Item

Description

Superseded
Job Citation

Amw 19.18

730.4

Special Projects/Audits. Records relating to (i) planning and performance of special purpose audits, (ii) preparation of special guidance required for the evaluation of sensitive and significant audit issues, for example financial capability, terminations, etc, (iii) records relating to developing programs to study and monitor selected audit areas identified for special audit emphasis, for example MRP/MMAS, and (iv) Headquarters/Regional coordination of significant, sensitive issues impacting the proper execution of the audit function and accomplishment of the audit mission, for example, access to records, unsatisfactory conditions, suspected irregular conduct, etc.

Amw 19.18a

HEADQUARTERS OFFICE OF PRIMARY RESPONSIBILITY:
Permanent. Cut off at the end of the fiscal year, hold 3 to 5 years, then retire to the Federal Records Center. Transfer to the National Archives 25 years after cut off.

Volume on hand: 1 cubic foot
Annual Accumulation: Up to 1 drawer

Amw 19.18b

REGIONAL OFFICE OF PRIMARY RESPONSIBILITY:
Cut off at the end of the fiscal year, hold 1 year, retire to the appropriate Federal Records Center for 20 years. Destroy 21 years after cut off.

Amw 19.18c

ALL OTHER OFFICES: Destroy when superseded or obsolete.

NC-372-75-1
700.9,702.2,
702.3

Amw 20.19

730.5

Technical Programs. Records relating to field performance, efficiency, and sufficiency of coverage of all established audit areas, including initial pricing, incurred costs, defective pricing, EDP reviews, quantitative methods programs, etc. Audit areas which have a special purpose, and/or have major issues which require special emphasis/consideration, should be covered in file code 730.4 Special Projects/Audits.

Amw

ALL OFFICES: Cut off at the end of the fiscal year, hold 10 years. Destroy 11 years after cut off.

NC-372-75-1
703.4

<u>Item</u>	<u>Description</u>	<u>Superseded Job Citation</u>
<i>know</i> 21 20	730.6 <u>Coordination of Technical Audit Matters with Non-DCAA Organizations.</u> Records relating to the coordination with non-DCAA organizations on audit matters which respond to specific questions/issues brought up by such organizations as Aerospace Industries Association, etc., which are not covered under a specific 700 file code. Also includes review and coordination on technical publications, originated by non-DCAA organizations, which may have an impact on DCAA operations such as FAR (previously DAR), CASB, other DoD components, or non-Government activities. NOTE: See 540.5 for DCAA publications.	
<i>know</i> 21 20a	<i>know</i> HEADQUARTERS ISSUING OFFICE: Cut off at the end of the fiscal year, hold 3 to 5 years, then retire to the Federal Records Center. Destroy 7 years after cut off. Volume on hand: 1 cubic foot Annual Accumulation: 6 inches or less	
<i>know</i> 21 20b	ALL OTHER OFFICES: Cut off at the end of fiscal year, hold 3 years, then destroy.	NC-372-75-1 700.4
<i>know</i> 22 21 730.7	<u>Board of Contract Appeals (BCA) Files.</u> Records relating to BCA cases which may impact audit policy, direction or guidance. Includes materials used in preparing individuals to testify before the Board. This is to be primarily used by Headquarters and Regional Offices for research and reference purposes. (Excludes BCA cases and actual testimony which are filed in 850.4 for FAOs.) ALL OFFICES: Cut off at the termination of the case, hold 6 years, then destroy.	NEW

nmw
2322 730.8

Description

Audit Policy Committee Representation. Records relating to those committees that establish procurement policy which impact the DCAA audit mission, for example the CAS Policy Group and FAR Cost Principles Committee. Also, includes committee representation for internal DCAA projects which impact the determination of audit policy.

nmw
23a

HEADQUARTERS PARTICIPATING ELEMENT FOR INTERAGENCY COMMITTEES FOR WHICH DCAA IS THE SECRETARIAT:

nmw
Permanent. Cut off at close of case, or at end of the fiscal year, whichever is applicable. Hold 3 to 5 years, then retire to Washington National Records Center. Transfer to the National Archives 25 years after cut off.

NEW

Volume on hand: 9 cubic feet
Annual Accumulation: 6 inches or less

nmw
23b

nmw
HEADQUARTERS PARTICIPATING ELEMENT(S) FOR ALL OTHER COMMITTEES: Temporary. Cut off at close of case or at the end of fiscal years, whichever is applicable. Destroy when no longer needed. Do not retire to a Federal Records Center.

- hmu*
- B. The numbering system to be used by the FAO for series 820, 840 and 850 should use the Field Audit Office Management Information System (FMIS) 5 digit coding system to further breakdown the file numbers. The 820, 840, or 850 series codes would serve as the primary functional category, and the 5 digit FMIS codes would serve as subject files. An example would be records relating to Forward Pricing Estimating System Surveys (Joint Labor Cost Charging and Allocation) would have the file number 820.6D/24010. [Note: Series 720.6A shall be used for reports made from FMIS; series 590 shall be used for FMIS input.]

III. MAINTENANCE, RETENTION, AND DISPOSAL STANDARDS FOR FAO FILES

- A. DISPOSAL STANDARDS. Listed are ultimate destruction dates based on the value of and need for the records.

Disposition of Contract Audit Case Files.

- hmu*
1. There is no one specific event which determines when final settlement of claims and final audit action on the related contract has been completed. Therefore, every contract needs to be reviewed individually.
 2. The final audit action that is usually taken on contracts depends upon a number of factors, including (a) the type of contract involved, (b) the FAO's plan for postaward audits, and (c) the likelihood of contractor claims. For most cost-type contracts, the final scheduled DCAA audit action will be the issuance of a Contract Audit Closing Statement (FMIS Code 15400) at the completion of the contract, or a postaward (defective pricing) audit FMIS Code (420XX) conducted on cost-plus-fixed-fee (CPFF), cost-plus-incentive-fee (CPIF), and cost-plus-award-fee (CPAF) contracts. For firm-fixed-price contracts, the final scheduled audit action will be a defective pricing review (FMIS Code 420XX), if one is scheduled for the contract. For fixed-price-incentive or fixed price redeterminable contracts, the final scheduled audit action may be either a DP audit or a final pricing audit (FMIS Code 15300), depending upon the FAO's timing. In addition to these scheduled audits, unscheduled events such as contractor claims (FMIS Codes 17200, 17300, and 17400) and Government terminations (FMIS Code 17100) may result in additional audit effort at any time prior to or after physical completion of the contract.
- hmu*

3. Final settlement of claims includes Government claims against the contractor as well as contractor claims. Further, Government claims could entail claims against the contractor which are brought in criminal or civil actions as well as contractual or administrative claims. Thus, before documents are destroyed, FAOs should be required to verify that settlement of all claims has occurred.

Based on the above information, it is necessary to: (a) wait until contract completion, (b) determine the final scheduled audit action for the type of contract in question using the above information as a guide, (c) retain the files in accordance with this manual, and (d) destroy the files in accordance with this manual.

B. CUTOFF STANDARDS. While audit case files should be cut off at the end of the fiscal year in which the audit report was issued, specific standards have not been included; however, each FAO manager shall designate a specific cutoff standard for each files series. "Cutoff" of files means that cutting off point for making another file folder. The purpose is to separate older file matter from new, more active material. This should be done at regularly designated periods, such as the end of the fiscal or calendar year, during records clean out campaigns, or after a specific action is completed. For instance, a folder which generates an inch or more of paper a year would probably be broken into separate folders every year at the same time, when material is generated faster. A file may be broken quarterly. When material is generated more slowly, the file may be broken every two years.

C. HOLDING PERIOD STANDARDS. Insofar as is feasible, audit case files should be retained at FAOs until cut off. Holding periods between cutoff and retirement to Federal Records Centers have not been designated; however, each FAO manager shall designate a specific holding period for each file series. The holding period should not exceed 2 years, except when the chargeout card indicates the file is being referenced more than once each quarter, the file has less than 1 year remaining before date of destruction, when the volume is insufficient to fill at least one storage box, or when critical files are needed at the FAO for final contract closeout actions. The regional National Archives and Records Administration (NARA) facility, if requested, will conduct surveys of the records accumulated and recommend retirement of records that have been held too long.

D. RETENTION PERIODS. Cutoff records shall be retired to the Federal Records Centers at the end of the holding period established by the FAO manager. Contract audit records are to be retained for 6 years and 3 months after final settlement of claims and final audit action on the related contract.

1. Final settlement of cost-type contracts includes settlement of all items specifically excepted in the final release, the satisfaction of all assignments of interest executed by the contractor as conditions precedent to the payment of the completion voucher under a completed contract and defective pricing adjustments.
2. Final settlement of fixed-price contracts containing price redetermination, escalation, or partial payment provisions means payment for the final delivery under a completed contract or payment of the final termination claim under a terminated contract. This also includes adjustments for defective pricing.
3. Because some contracts may run for many years by continued extensions and modifications, no precise date can be prescribed for destroying contract audit case files. See Section E below for instructions to complete the SF 135. Also, see Chapter 4 for instructions regarding series of records meeting contingency disposal criteria.
4. All the files series in the 820 (820.1 - 820.9) subfunction have the same retention period and each series may contain records relating to the audit of the same contract. The decimal digits represent subject files for the use of DCAA offices and are interrelated and for retention/disposal purposes forms one series, 820 Contract Audit Assignment Case Files.

E. RETIREMENT TO FEDERAL RECORDS CENTERS (FRCs). Records pertaining to contracts settled in different years cannot be retired in the same accession. However, records pertaining to a single contract that spans a number of years may be retired in the same accession with disposition instructions based on the final settlement date of the contract. Complete the SF 135, Records Transmittal and Receipt, as follows:

1. Column (f) must contain the inclusive years of the records with the most recent year agreeing with the final settlement date of the contract to which the records pertain, for example: "1982-1986". Since disposition is based on the final termination date of the contract, 1993 (1986 + 6 years and 3 months disposition) would be entered as the disposal date in column (i) for the records in this example. In addition, contingent records (file series 820) should be reviewed 3 years after the date of transfer to a records center. In column (i) write Review Date 19XX which will be 3 years after the date of transfer. For example: column (i) for contingency records transferred to a records center in 1984 would reflect: Review Date 1988.

2. Column (f) must contain a complete description of the records, if the records are to be retrieved for future needs. This is particularly important because of the mobility of field audit office staff. The description may also contain the decimal digits representing subject files. Indicate the organizational component that created the records when it differs from that shown in item 5 of the SF 135.
3. Column (g) indicates the restriction placed on the use of the records. The proper code is selected from the back side of the SF 135. All records that do not have a security classification restriction will be coded "R" (Restricted use - witnessed disposal not required). In column (f) the following statement will be added at the bottom of each page of the SF 135: RECORDS RESTRICTED TO DCAA OFFICIALS ONLY.
4. *Amw* In column (h), enter the Agency schedule and specific item number authorizing disposal.
5. *Amw* Column (m) is used only by FRC. FRC will notify DCAA offices 90 days in advance of the destruction date shown on the SF 135 via NA form 13001 "Notice of Intent to Destroy Records." DCAA offices that need to retain these records should cite the reason and return the form promptly. Otherwise they will automatically be destroyed at the end of 90 days. DCAA offices receiving NA form 1300, "Agency Review for Contingent Disposal," must verify, by signing and returning the form to the FRC, that the records are not pertinent to pending claims by or against the Government, litigation, or similar actions and are capable of being destroyed. If disposal is not possible, another review date within 3 years must be given and NA form 1300 signed and returned to the FRC. Return of these forms must be made promptly in order for our storage arrangements for these records with NARA to continue.

<u>Item</u>	<u>Description</u>	<u>Superseded Job Citation</u>
810	<p><u>CONTRACTOR FILES.</u> These records, maintained by individual contractor, are those commonly referred to as the "permanent file." Refer to DCAAM 7640.1 paragraph 4-405 for guidance in distinguishing between "permanent" and "current" files. The purpose is to provide a central repository of information which has continuing value and use to subsequent audits expected to be performed at the same contractor. Such records are maintained on a current basis by updating the file as additional information is obtained and may contain duplicates of official record copies filed elsewhere. It is suggested that these files be further subdivided by the Supplemental Listing of Subject Codes (See Enclosure 1) for ease in filing and retrieval. For example, information relating to floorchecks could be filed as 810.1/13030. At FAOs such as branch offices which handle a multitude of small non-major contractors, it may be practical to accumulate files into one centrally located "Summary Non-Major" contractor file.</p>	
810.1	<p><u>Contractor Permanent File.</u> This is permanent file information, such as current policies, organization, operating procedures, resources, capability, financial statements and similar information. It may contain audit guidance which is specifically relevant to this contractor, or duplicates of official record copies filed elsewhere, for which there is an anticipated future need for the information on other current or future audits.</p> <p>FAO: Working file. Keep current. Destroy when superseded or obsolete. Do not transfer to Federal Records Center.</p>	<p>NC-372-75-1 761.1,761.2, 763.435</p>

sumw
24 23

how
2524

Item

Description

Superseded
Job Citation

810.2

Contractor Audit Risk Assessment Files.
Information pertaining to the assessment of audit risk and vulnerability which impacts future audit assignments. This would include the internal control questionnaire (ICQ), internal control review update control log, vulnerability assessment, MAARS control log, CAS disclosure statement and revisions, CAS compliance control schedules and a noncompliance summary schedule. FAO managerial summaries of risk assessments for Requirements and Program Plans should be filed under series code 720.3.

FAO: Working file. Keep current. Destroy when superseded or obsolete. Do not transfer to Federal Records Center.

NEW

Superseded
Job Citation

Item

Description

- 820 CONTRACT AUDIT ASSIGNMENT/CASE FILES.
- hmmw 26-25*
820.1 Contract Correspondence. Correspondence relating to the specific contract or to an audit area related to a specific contractor.
hmmw
FAO: Destroy 6 years and 3 months after final settlement of claims and final audit action on the related contracts.
NC-372-75-1
762.01
- hmmw 27-26*
~~820.2 Contracts. Copies of contracts used in performing contract audits.
FAO: When copies of contracts are readily available from the office of record or another appropriate source, copies of contracts may be disposed of immediately after extraction of the data required for the contract brief card. Classified contracts shall be returned to the office of record or disposed of in accordance with the DCAA Information Security Program Manual (DCAAM 5205.1). Copies of contracts shall not be retired to Federal Records Centers.~~
NC-372-75-1
762.02
- hmmw 28-27*
820.3 Contract Brief Card. Card containing data extracted from the contract (DCAA Form 7640-2).
hmmw
FAO: Destroy 6 years and 3 months after final settlement of claims and final audit action on the related contract.
NC-372-75-1
762.03
- hmmw 29-28*
~~820.4 Public Vouchers. Auditor's copy of the public voucher used for processing and the copy of the paid voucher received from the finance office.
FAO: Only the copy of the final voucher shall be retired to the ERC as part of the related case file. Retention and disposition of other copies is at the discretion of the FAO manager.~~
NC-372-75-1
762.04

Superseded
Job Citation

Item

Description

820.5 Incurred Cost Audits.

820.5A Single Contract Incurred Costs. Records relating to the audit and review of costs which have been incurred or the appraisal of the contractor's operations and procedures which either contribute to, or have an impact on, costs charged to or expected to be charged to a specific Government contract, e.g., Performance and Financial Controls, Materials and Services, Labor, Indirect Expenses, Other Reviews, All Inclusive Audits, Special Audits, and Negotiation Memorandums.

FAO: Destroy 6 years and 3 months after final settlement of claims and final audit action on the related contract.

NC-372-75-1
762.1A

820.5B Multi-Contract Incurred Costs. Records relating to the audit and review of costs which have been incurred or the appraisal of the contractor's operations and procedures which either contribute to, or have an impact on, costs charged to or expected to be charged to Government contracts, e.g., Performance and Financial Controls, Materials and Services, Labor, Indirect Expenses, Other Reviews, All Inclusive Audits, Special Audits, and Negotiation Memorandums.

FAO: Destroy 6 years and 3 months after settlement of claims and final audit action pertaining to the fiscal period covered by the audit.

NC-372-75-1
762.1B

nmw
30-29

nmw
31-30

<u>Item</u>	<u>Description</u>	<u>Superseded Job Citation</u>
<i>Amw</i> 32 21	820.6 <u>Forward Pricing</u> . Records relating to the evaluation of individual forward pricing proposals and all other related papers required for the review and appraisal of prospective costs.	NC-372-75-1 762.2
<i>Amw</i> 32 21a	820.6A Individual Bid Proposals	762.21
<i>Amw</i> 32 21b	820.6B Should Cost Studies	762.22
<i>Amw</i> 32 21c	820.6C Agreements	762.23
<i>Amw</i> 32 21d	820.6D Estimating Systems	762.24
<i>Amw</i> 32 21e	820.6E Telephone Rate Requests	762.25
<i>Amw</i> 32 21f	820.6F Negotiation Memorandums	762.29
<i>Amw</i>	FAO: If contract is awarded, destroy 6 years and 3 months after final settlement of claims and final audit action on the related contract.	
<i>Amw</i>	If contract is subsequently the subject of a defective pricing review, destroy 6 years and 3 months after final settlement of defective pricing claims and final defective pricing audit action (see 820.7). If contract is not awarded, destroy 3 years after service is performed or advice furnished.	
<i>Amw</i> 33 22	820.7 <u>Defective Pricing</u> . Records relating to performing audits of contracts containing defective pricing provisions and audit reports on the results of such audits.	
	FAO: Destroy 6 years and 3 months after final settlement of claims and final audit action on the related contract.	NC-372-75-1 762.42
<i>Amw</i> 34 23	820.8 <u>Cost Accounting Standards (CAS) Audits/Activities</u> .	
	820.8A <u>CAS Disclosure Statements and Revisions - Review for Adequacy</u>. Records related to the review of a contractor's initial and revised disclosure statements to determine adequacy.	
	FAO: Destroy 3 years after supersession or obsolescence.	NC-372-75-1 762.440

<u>Item</u>	<u>Description</u>	<u>Superseded Job Citation</u>
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nmw 35 34

820.8B CAS Compliance Reviews. Records relating to reviewing contractor's disclosed practices to determine if such practices are in compliance with CAS and DAR.

nmw

FAO: Destroy 6 years and 3 months after final settlement of claims and final audit action on the related contract.

NC-372-75-1
762.442

nmw 36 35

820.8C CAS Price Adjustment Reviews. Records related to review, report preparation, and resolution of price adjustment proposals to comply with new Cost Accounting Standards or from voluntary changes to existing cost accounting practices or contractor's failure to comply with applicable Cost Accounting Standards.

nmw

FAO: Destroy 6 years and 3 months after final settlement of claims and final audit action on the related contract.

NC-372-75-1
762.443

nmw 37 36

820.8D Other CAS Reviews/Activities. Records relating to other CAS audits and activities not otherwise identified in 820.8A - 820.8C.

FAO: Destroy 3 years after supersession or obsolescence.

NC-372-75-1
763.445

nmw 38 37

820.9 Other Audits and Reviews. Records relating to other audits and reviews not otherwise identified in 820.1 - 820.8.

nmw

FAO: Destroy 6 years and 3 months after final settlement of claims and final audit action on the related contract.

NC-372-75-1
762.499

Superseded
Job Citation

Item

Description

removed 39 38

830 RESERVED.

removed 40 39

840 PROCUREMENT LIAISON. Records accumulated by Procurement Liaison Auditors providing advisory audit services to procurement and contract administration officers.

FAO: Destroy after 3 years.

NC-372-75-1
763.3

removed 41 40

850 OTHER AUDIT SERVICES. Records related to services performed by FAO auditors not otherwise covered in 820-840. Subject files are identified by the number following the decimal which coincides with either the activity or subactivity code of the FMIS.

850.1 Contract Audit Coordination (CAC) Activities.

removed 42 41

850.1A CAC Conferences. Records relating to periodic conferences of cognizant auditors of multi-divisional contractors, including plans for the conference, agenda, list of participants, minutes, transcripts of presentations and discussions, and related documents.

FAO: Destroy after 3 years.

NC-372-75-1
763.410

removed 43 42

850.1B CAC Case Files. Records relating to CAC cases which consist of problems coming to the attention of the coordinator for resolution under the CAC Program and studies undertaken under the monitorship of the coordinator, the scope of which is company-wide or affects more than one location, such as access to records, problems which cannot be resolved locally, and problems that require uniform action at the contract administration or corporate headquarters level.

FAO: Destroy 6 years and 3 months after advice of CAC case resolution is prepared.

NC-372-75-1
763.411

Superseded
Job Citation

Item

Description

Removed 44 43

850.1C Other CAC Activities. Records relating to other CAC activities not otherwise identified in 850.1A - 850.1B.

FAO: Destroy after 3 years or when no longer needed, whichever is later.

NEW

850.2 Coordination with External Organizations. Records of coordination with external organizations relating to a specific contractor. See 720.2 for coordination of matters effecting more than one contractor, or for general coordination activities.

Removed 45 44

850.2A GAO Activity. Records relating to developing information and comments on GAO reports, including letter reports issued by GAO Headquarters and regional offices, including records relating to discussions and conferences with GAO personnel and with DCAA, contractor, or procurement officials on GAO matters.

FAO: Destroy after 6 years and 3 months.

NC-372-75-1
763.430

Removed 46 45

850.2B DoD IG Activity. Records relating to developing information and comments on DoD IG reports, including letter reports issued by DoD IG Headquarters and DoD IG regional offices, and records relating to discussions and conferences with DoD IG personnel and with DCAA, contractor, or procurement officials on DoD IG matters.

FAO: Destroy after 6 years and 3 months.

NEW

Superseded
Job Citation

<u>Item</u>	<u>Description</u>	<u>Superseded Job Citation</u>
<i>nmw</i> 47 46	850.2C <u>Other IG Activity</u> . Records relating to a specific contractor, for the development of additional information and comments on reports, including letter reports, from IGs other than the DoD IG. This effort also includes records relating to discussions and conferences with IG personnel and with DCAA, contractor, or procurement officials on IG matters. Summary or general IG activities should be filed in 720.2.	
	<i>nmw</i> FAO: Destroy after 6 years and 3 months.	NEW
<i>nmw</i> 48 47	850.2D <u>Congressional Activity</u> . Records relating to followup, review, meetings with, and responses to congressional inquiries relating to a specific contractor.	
	<i>nmw</i> FAO: Destroy after 6 years and 3 months.	NEW
<i>nmw</i> 49 48	850.3 <u>Suspected Irregular Conduct (SIC)</u> . Records related to SIC referrals and responses to requests from investigative agencies or the Department of Justice regarding fraud or other irregular practices. Includes records related to the development of evidence for (1) presentation to a U.S. attorney, or (2) prosecution at a trial. Note: Records prepared for a grand jury are to be segregated and separately controlled.	
	<i>nmw</i> FAO: Destroy after 6 years and 3 months.	NEW
<i>nmw</i> 50 49	850.4 <u>Board of Contract Appeals (BCA) Cases</u> . Records relating to BCA cases and hearings.	
	<i>nmw</i> a. Records created prior to 10/1/79- Destroy after 6 years and 3 months.	NEW
	<i>nmw</i> b. Records created after 9/30/79- Destroy 1 year after final action on decision.	
<i>nmw</i> 51 50	850.5 <u>Negotiation Support Services</u> .	
	850.5A <u>Prenegotiation</u> . Records relating to prenegotiations.	
	FAO: Destroy after 6 years and 3 months.	NC-372-75-1 763.490

<u>Item</u>	<u>Description</u>	<u>Superseded Job Citation</u>
<i>removed</i> 52 51	850.5B <u>Attendance at Negotiations.</u> Records relating to attendance at negotiation conferences. <i>removed</i> FAO: Destroy after 6 years and 3 months.	NC-372-75-1 763.490
<i>removed</i> 53 52	850.6 <u>Other Audit Services.</u> Records relating to audit services not otherwise identified in the 820 - 850 series. Excludes audits and reviews of specific contracts (see 820.9). <i>removed</i> FAO: Destroy after 6 years and 3 months.	NC-372-75-1 763.499
<i>removed</i> 54 53	850.7 <u>Special Projects and Studies.</u> Records related to projects and studies requested or approved by DCAA Headquarters or regional offices. <i>removed</i> FAO: Destroy after 6 years and 3 months.	NC-372-75-1 763.480

SUPPLEMENTAL LISTING OF SUBJECT CODES

I. INCURRED COSTS

Operations Audits

- 10501 Computer Systems & Equipment
- 10502 Automated Production & Business Equipment
- 10503 Direct Labor & Related Supervision
- 10504 Direct Management Systems
- 10505 Facilities Management
- 10506 Indirect Labor
- 10507 Indirect Management Systems
- 10508 Inventory
- 10509 Tools & Equipment
- 10510 Travel
- 10511 Productivity, Work Measurement, and Control

- 10601 Computer Systems & Equipment - Followup
- 10602 Automated Production & Business Equipment - Followup
- 10603 Direct Labor and Related Supervision - Followup
- 10604 Direct Management Systems - Followup
- 10605 Facilities Management - Followup
- 10606 Indirect Labor - Followup
- 10607 Indirect Management Systems - Followup
- 10608 Inventory - Followup
- 10609 Tools and Equipment - Followup
- 10610 Travel - Followup
- 10611 Product., Work Measurement, & Control Followup

Financial Controls

- 11010 Billing System Audit
- 11020 Budget System & Financial Control Audit
- 11030 Financial Statement/Tax Return Analysis
- 11040 General & Subsidiary Ledger/Trial Balance
- 11050 Internal Controls System
- 11060 Journal Entries
- 11070 Standard Cost Price Variance

NOTE: Refer to the "Files Arrangement and Numbering Systems" paragraphs in the introductory sections of the 700 and 800 file series codes.

11510 EDP - General Controls
11520 EDP - Application Controls
11530 EDP - Computer Billing Algorithm
11540 EDP - Lease vs. Buy
11590 EDP - Other EDP Audits

11980 Other Financial Controls Audits
11990 Financial Controls Follow-up

Materials

12010 Accounting & Control of Material Costs
12020 Catalog Item Purchases
12030 CPSR Purchasing System Review
12040 Government Furnished Materials
12050 Inter/Intra Divisional Materials
12060 Make or Buy
12070 Material Requirements
12080 Receipt, Storage, and Issue of Materials
12090 Scrap & Rework

12100 Subcontract Costs
12110 Consultant Services
12120 Purchased Labor
12130 Service Centers
12140 Tooling & Test Equipment Cost System
12150 Travel

12500 Material Management & Accounting Systems (MMAS)

12980 Other Sensitive Materials & Services Accounts
12990 Materials & Services Audit Follow-up

Labor

13010 Accounting & Control of Labor Costs
13020 Compensation Audits
13021 Paid Absence
13022 Deferred Compensation
13030 Floor Checks
13040 Inter/Intra Divisional Labor

NOTE: Refer to the "Files Arrangement and Numbering Systems" paragraphs in the introductory sections of the 700 and 800 file series codes.

13050 Labor Distribution
13060 Labor Utilization
13070 Overtime & Extra Pay/Uncompensated Overtime
13080 Payroll Preparation & Payment
13090 Personnel and Industrial Relations
13100 Timekeeping
13500 Labor Cost Charging and Allocation
13980 Other Sensitive Labor Accounts
13990 Labor Audit Follow-up

Overhead

14010 Overhead Claim Analysis & Report Preparation
14020 Allocation Bases, Methods, & Costs/SBU/Tech/Mod
14030 Determination & Settlement of Overhead Rates

14100 Company Aircraft
14110 Cost of Facilities Capital
14120 Depreciation & Amortization
14130 Employee Training & Education
14140 Employee Welfare & Morale
14150 Idle Facilities
14160 Insurance
14170 IR&D/B&P Manufacturing & Production Engineering
14180 Leased Properties & Equipment
14190 Legal & Professional Services

14200 Lobbying Costs
14210 Meetings & Conferences
14220 Membership & Dues
14230 Organization/Reorganization Costs
14240 Other Employee Fringe Benefits
14250 Other Income & Credits
14260 Patents, Royalty, and Licenses
14270 Pensions
14280 Public Relations
14290 Recruitment

14300 Relocation
14310 Selling, Marketing, and Foreign Military Sales
(FMS)
14320 Taxes

NOTE: Refer to the "Files Arrangement and Numbering Systems" paragraphs in the introductory sections of the 700 and 800 file series codes.

14330 Voluntary Deletions, Nebulously, and Associated Costs
 14340 Warranty Costs
 14350 Washington Area Offices
 14360 Consultant Services
 14370 Purchased Labor
 14380 Service Centers
 14390 Tooling & Test Equipment Cost System

 14400 Travel
 14410 Joint Contractor Insurance Pension Review (CIPR)
 14980 Other Selected Indirect Expense Accounts
 14990 Indirect Expense Audit Followup

Other Scheduled Audits

15300 Final Price Submissions
 15400 Contract Audit Closing Statements
 15500 Provisional Billing Rate Audits
 15600 Limitation on Payments
 15900 Other

Other Direct & Indirect Costs

16100 Changes in Direct/Indirect Charging
 16200 Consultant Services
 16300 Purchased Labor
 16400 Service Centers
 16500 Tooling & Test Equipment Cost System
 16600 Travel
 16970 Other ODC/IDC Audits
 16980 ODC/IDC Audit Follow-up

Nonmajor Contractor Incurred Costs

16990 All Inclusive Incurred Costs
 16991 Contract Audit Closing Statements (CACS)
 16992 Financial & EDP Audits
 16993 Compensation Audits
 16994 Labor Cost Charging & Allocation
 16995 Material Management & Accounting Systems (MMAS)
 16996 Joint Contractor Insurance Pension Review (CIPR)
 16999 Other Systems Surveys, Contractors with ADV

NOTE: Refer to the "Files Arrangement and Numbering Systems" paragraphs in the introductory sections of the 700 and 800 file series codes.

Special Audits

17100	Terminations
17200	Equitable Adjustment Claims
17300	Hardship Claims
17400	Escalation Claims
17500	Progress Payments
17600	Financial Capability Audits
17700	Accounting System Audits
17740	Preaward Accounting Survey
17750	C/SCSC Audits
17800	Government Facility Rental Payments
17850	Contract Fund Status Reports
17860	Other Required Contract Reports
17900	Other Special Audits

Cost Accounting Standards

19100	CAS, Initial Audits & Revised D/S Adequacy Audits/Compliance
19200	CAS, Reporting of all Noncompliances with CAS, FAR and Disclosed Practices
19400	CAS, Compliance Audits, Nonmajor or No ADV Contractors
19403	CAS Standard 403, Home Office Allocation
19404	CAS Standard 404, Capitalization of Capital Assets
19405	CAS Standard 405, Accounting for Unallowable Costs
19406	CAS Standard 406, Cost Accounting Period
19407	CAS Standard 407, Standard Costs
19408	CAS Standard 408, Compensated Personal Absence
19409	CAS Standard 409, Depreciation of Tangible Capital Assets
19410	CAS Standard 410, Allocation of Business Unit G&A Expense
19411	CAS Standard 411, Acquisition Cost of Material
19412	CAS Standard 412, Composition/Measurement of Pension Costs
19413	CAS Standard 413, Adjustment and Allocation of Pension Costs
19414	CAS Standard 414, Cost of Money (COM) Facilities Capital
19415	CAS Standard 415, Deferred Compensation
19416	CAS Standard 416, Insurance Costs

NOTE: Refer to the "Files Arrangement and Numbering Systems" paragraphs in the introductory sections of the 700 and 800 file series codes.

19417	CAS Standard 417, Cost of Money (COM) Capital Assets Under Construction
19418	CAS Standard 418, Direct/Indirect Costs
19420	CAS Standard 420, IR&D B&P Costs
19500	CAS, Cost Impact Statement (Price Adjustment)

II. FORWARD PRICING

21000	Performance of Individual Price Proposals
22000	Should Cost Studies
23000	Forward Pricing Rate Agreements
24010	Estimating System Surveys-Joint Labor Cost Charging and Allocation
24020	Estimating System Surveys-Real Time Audits
24030	Estimating System Surveys-Update/Follow-up Audits
25000	Telephone Rate Requests
26000	Other Systems Surveys, Contractors with no ADV
27000	Specified Element Audit
28000	Agreed Upon Procedures
29500	Catalog Price Audits

III. PROCUREMENT LIAISON

30000	Procurement Liaison
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IV. OTHER AUDIT ACTIVITY

40000	FAO Supervision and Management
40020	Acting Supervisor
40100	FAO Special Assistant
41000	CAC Program
41100	FAO Monitors Activity
41200	Monitoring/Tracking
41300	Perambulations
41400	Briefing Contracts
41500	Process Public Vouchers
41600	Analyzing PNMs and Reporting Results
41700	Meetings
41800	Permanent File Maintenance

Defective Pricing

42010	Contract Value greater than \$100 M
42020	Contract Value greater than \$25 M. & less than \$100 M

NOTE: Refer to the "Files Arrangement and Numbering Systems" paragraphs in the introductory sections of the 700 and 800 file series codes.

42030 Contract Value greater than \$10 M & less than
\$25 M
42040 Contract Value less than \$10 M
42097 Defective Pricing Add-Ons
42098 Defective Pricing Leads
42099 Defective Pricing Follow-up

Other Audit Activity

43010 GAO Activity
43020 Congressional Activity
43500 DoD IG Activity
43510 Other IG Activity

Other Activity

48010 Special Projects/Headquarters
48020 Special Projects/Region
48600 Suspected Irregular Conduct
49100 Prenegotiation
49200 Attendance at Negotiations
49300 Board of Contract Appeals (BCA) Cases
49500 Planning and Programming
49900 Other Direct Audit Effort

NOTE: Refer to the "Files Arrangement and Numbering Systems" paragraphs in the introductory sections of the 700 and 800 file series codes.