

Attachment L-D
Pre-award Survey of Prospective Contractor Accounting System Checklist

Instructions:

1. Mark "X" in the appropriate column.
2. On Page 2, provide a narrative describing how the current accounting system supports your response to each item. Be as descriptive as necessary.
3. Answer the questions on page 3.

| | | | | |
|---|------------|-----------|------------|-------------|
| Contractor Name: | | | | |
| Point of Contact: (Name/Ph #/email) | | | | |
| CAGE Code: | | | | |
| DUNS Code: | | | | |
| | Yes | No | N/A | Note |
| 1. Is the accounting system in accord with generally accepted accounting principles? | | | | <u>1</u> |
| 2. ACCOUNTING SYSTEM PROVIDES FOR: | | | | |
| a. Proper segregation of direct costs from indirect costs. | | | | <u>2</u> |
| b. Identification and accumulation of direct costs by contract. | | | | <u>3</u> |
| c. A logical and consistent method for the allocation of indirect costs to intermediate and final cost objectives. (A contract is final cost objective.) | | | | <u>4</u> |
| d. Accumulation of costs under general ledger control. | | | | <u>5</u> |
| e. A timekeeping system that identifies employees' labor by intermediate or final cost objectives. | | | | <u>6</u> |
| f. A labor distribution system that charges direct and indirect labor to the appropriate cost objectives. | | | | <u>7</u> |
| g. Interim (at least monthly) determination of costs charged to a contract through routine posting of books of account. | | | | <u>8</u> |
| h. Exclusion from 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. | | | | <u>9</u> |
| i. 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. | | | | <u>10</u> |
| j. Segregation of preproduction costs from production costs. | | | | <u>11</u> |
| 3. Accounting system provides financial information: | | | | |
| a. Required by contract clauses concerning limitation of cost (FAR 52.232-20 and 21) or limitation on payments (FAR 52.216-16). | | | | <u>12</u> |
| b. Required to support requests for progress payments. | | | | <u>13</u> |

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|---|--|--|--|--------------------|
| 4. Is the accounting system designed, and are the records maintained in such a manner that adequate, reliable data are developed for use in pricing follow-on acquisitions? | | | | 14 |
| | | | | |
| 5. Is the accounting system currently in full operation? (If not, describe in Page 2 narrative which portions are (1) in operation, (2) set up, but not yet in operation, (3) anticipated, or (4) nonexistent.) | | | | 15 |

Instruction: Use this section to explain how the current accounting system supports your response to each item. If a response is N/A provide further explanation. Use as much space as needed. Provide references to current policies and procedures if applicable.

| Note | Narrative |
|------|-----------|
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PLEASE ANSWER ALL QUESTIONS BELOW:

ARE YOU PLANNING ON BIDDING ON COST TYPE CONTRACTS? (YES/NO) _____

ARE YOU READY FOR A DCAA AUDIT? (YES/NO) _____

HAVE YOU READ THE REQUIREMENTS IN THE SF1408? (YES/NO) _____

HAVE YOU READ THE "Information for Contractors" DOCUMENT ON DCAA's WEBSITE (<http://www.dcaa.mil/>)? (YES/NO) _____

PLEASE IDENTIFY THE DCAA OFFICE THAT IS COGNIZANT OVER YOUR COMPANY - (Found on DCAA's website (<http://www.dcaa.mil/>)) _____

PLEASE IDENTIFY YOUR COMPANY'S POINT OF CONTACT (*Name/ph #/ email*)

If an Outside CPA/Consultant/Non DoD agency has reviewed your Accounting System, please provide a copy of the Report.

[Insert name and title of individual responsible for design of the accounting system]

Name: _____ Signature: _____

Title: _____ Date: _____

Contractor: _____