**Preaward Accounting System QUESTIONNAIRE**

**PART A:**

**INSTRUCTIONS:** Please select the applicable box below and provide a signature from the responsible party from your organization. **This form must be signed and returned in order to have a complete proposal submission.**

1. **[ ] Our organization has a DCAA Approved Accounting System or is currently under DCAA Audit and does not need to further complete the questionnaire below.**
2. **[ ] Our organization intends on proposing on Cost-Type Task Orders and will be requesting a DCAA Audit as the result of this MAC award and submits this completed Pre-Award Accounting System Questionnaire below.**
3. **[ ] Our organization DOES NOT intend to propose on Cost-Type Task Orders and therefore, does not need a DCAA Accounting System Audit.**

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

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Name**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Title**

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**Signature** **Date**

**PART B – DO NOT SUBMIT PART B WITH YOUR PROPOSAL. THIS QUESTIONNAIRE WILL BE REQUESTED AFTER AWARDS ARE MADE (See Section L. 3.13).**

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| Company Name and Complete Address: | Click here to enter text. |
| Commercial and Government Agency (CAGE) Code Number:  (found at http://www.dlis.dla.mil/cage\_welcome.asp) | Click here to enter text. |
| Data Universal Numbering System (DUNS) | Click here to enter text. |
| Cognizant Defense Contract Audit Agency (DCAA) office info (Address/phone # & email) –  (found at http://www.dcaa.mil/office\_locator.html) | Click here to enter text. |
| Company Point of Contact:  (Name, Title, Phone Number, and E-mail address) | Click here to enter text. |

For further information, please review DCAA Manual No. 7641.90, Information for Contractors, dated June 26, 2012, located at http://www.dcaa.mil/audit\_process\_overview.html .

**INSTRUCTIONS: The below questionnaire is to assist your company in preparing for an official audit by DCAA so your company can propose on flexibly priced contracts or line items.**

Please complete the following questionnaire if Box b was selected above. Check ONE BOX ONLY and provide explanatory narrative for **ALL** of the following questions. 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”). Answer all questions using the space provided. Attachments can be provided to document the responses, but the questionnaire should be a stand-alone explanation of your Accounting System.

**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 DCAA Report # 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 1 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 or DCMA determine the Accounting System acceptable for award of prospective flexibly priced contracts?**

**YES (If Yes, was the System a Commercial System or Internally developed?) Provide detail below.) NOTE: BOTH COMMERCIAL AND INTERNALLY DEVELOPED ARE ACCEPTABLE**

**NO** (if NO provide an explanation in the box below)

**N/A** (Answer to Question 1 is NO)

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**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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**1.D. If the answer is “Yes” to Question 1 above, and your audit is older than 3 years, have you had any past proposals rejected or been precluded from bidding due to the age of your sf1408 or DCAA audit?**

**YES**

**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)

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**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)

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**2.B. Has your organization been notified by DCAA that it is in (or may be in) noncompliance 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)

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**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 should attach a copy of their most recent audit report. **NOTE: Do not submit your Annual Financial Audit. Also, indicate whether the CPA reviewing your Accounting System also prepares your Annual Financial Audit. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**NO**

**4. Is your organization is 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 is 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** (if N/A, provide an explanation in the box below)

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**6. Is your organization is 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** (if N/A, provide an explanation in the box below)

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**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 Question “N/A” if you do not have an active proposal currently submitted to SEAPORT NxG)**

**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** (if 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 box below)

**N/A** (if N/A, provide an explanation in the box below)

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**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 box below)

**N/A** (if N/A, provide an explanation in the box below)

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**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 box below)

**N/A** (if 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** (if N/A, provide an explanation in the box below)

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**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** (if N/A, provide an explanation in the box below)

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**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** (if 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** (if N/A, provide an explanation in the box below)

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**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** (if 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** (if 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** (if N/A, provide an explanation in the box below)

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**18. Does the Accounting System provide financial information as required by contract clauses concerning Limitation of Cost (FAR 52.232-20 and 21) 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** (if N/A, provide an explanation in the box below)

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**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** (if 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 a 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** (if N/A, provide an explanation in the box below)

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

**YES**  (**If Yes, and you are currently bidding on an active SEAPORT NxG Proposal, provide Solicitation # below and indicate whether you are requesting an expedited review of your Accounting System)**

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

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

**YES**

**NO** (If No, indicate below whether your Organization ever performed Cost Type Contracts (When?)

**N/A**

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**23. Is your organization current with its annual Final Indirect Cost Rate Proposal, consistent with FAR 52.216-7?**.

**YES**  (If Yes, indicate below whether you are current with your ICE submission and the Last year an audit was performed by DCAA)

**NO**

**N/A**

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**24. Has your organization submitted Cost Vouchers or Progress Payments to DCAA/DCMA?**

**YES**  (If Yes, indicate below whether any Cost Vouchers have been rejected by DCAA)

**NO**

**N/A**

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**25. Does your organization have FPRA (Forward Pricing Rate Agreement) or Provisional Billing Rates with DCMA or DCAA?**

**YES**  (If Yes, what Years are covered by the FPRA?)

**NO**

**N/A**

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**26. Is your Company new to SEAPORT this year?**

**YES**

**NO** (if NO, provide the Year you first were accepted into SEAPORT-e or SEAPORT NxG (in the box below)

**N/A** (if N/A, provide an explanation in the box below)

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**27. Does your Company bid/propose Uncompensated Overtime (UCOT)?**

**YES**  (If Yes describe your methodology below)

**NO**

**N/A** (if N/A, provide an explanation in the box below)

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PLEASE NOTE: MAKE SURE TO RENAME THIS QUESTIONNAIRE AS SPECIFIED IN THE NAMING CONVENTION IN SECTION L OF THE RFP PRIOR TO SUBMITTING YOUR PROPOSAL.