

**Concurrent Audit of Incurred Cost  
Audit Areas Matrixed to the MAARs**

Version No. 2.4, dated January 2006

Audit Area	DMIS Code	Internal Control & Aud Plng	Cost Analysis & Recon	Perm Files	Tax Returns & Fin Stmts	G/L, T/B Income & Credits	Labor Floor Checks	Changes Dir / Ind Charges	Sensitive Labor Accts	Payroll Labor Distrib	AJEs & Exception Reports	SubK Assist Audits	Purchase Exist & Consump	Pools / Bases Recon	Compare Prior Yrs & Bud	Indirect Account Analysis	Indirect Alloc Bases	Indirect Rate Comps	
		MAAR 1	MAAR 2	MAAR 3	MAAR 4	MAAR 5	MAAR 6	MAAR 7	MAAR 8	MAAR 9	MAAR 10	MAAR 12	MAAR 13	MAAR 14	MAAR 15	MAAR 16	MAAR 18	MAAR 19	
<b>ICAPS</b>																			
Billing	11010	X	X	X		X						X							X
Budget/Planning	11020	X		X											X				
Compensation	13020	X		X															
Control Envir & Actg Sys	11070	X	X	X	X	X					X					X			
Indirect/ODC	14980	X		X				X			X			X	X	X	X	X	X
Labor	13010	X		X			X	X	X	X	X								
Material	12500	X		X							X		X						
Purchasing	12030	X		X								X							
<b>CAS</b>																			
403 Home Office	19403	X		X												X	X		
404 Capitalization	19404	X		X												X			
407 Standard Costs	19407	X		X							X								
408 Personal Abscence	19408	X		X							X					X	X		
409 Depreciation	19409	X		X												X	X		
410 G & A allocation	19410	X		X										X	X	X	X	X	X
411 Acquisition Cost Material	19411	X		X												X	X		X
414 Cost of Money I	19414	X		X												X	X		X
415 Deferred Comp	19415	X		X												X			
417 Cost of Money II	19417	X		X												X	X		X
418 Allocation Dir/Indir	19418	X		X				X			X					X	X		X
420 IR&D	19420	X		X												X	X		
<b>Other</b>																			
Consultant Cost	10160	X		X	X											X			
Earned Value Mgmt Syst	17750	X		X								X							
Earned Value Mgmt Syst	17760	X		X								X							
Financial Capability	17600	X		X	X										X				
Floor Checks (Nonmajors)	10310	X		X			X			X									
Floor Checks/Interviews (Majors)	13500	X		X			X	X	X	X	X	X			X				
Purchase Existence and Cons	10320	X		X									X						
Forward Pricing Rates	23000	X		X				X						X	X	X	X	X	X
Insurance Costs	19416	X		X	X	X										X	X		
Pension Costs	19412	X		X	X	X										X	X		