

**Master Document – Audit Program**

<b>Activity Code 17920</b>		<b>Other</b>
<b>Version 1.2, dated September 2015</b>		
<b>B-1</b>	<b>Planning Considerations</b>	
<p>The auditor should review MRD 14-OTS-015 (R), Audit Management Guidance on DoD Contractor Disclosure Program, dated April 21, 2014 for help in developing the effort for this audit assignment. The examination of the contractor disclosure, at a minimum, should include verifying the completeness and accuracy of the disclosure, including any disclosed cost impact to Government contracts. The examination should also verify that the Government received any applicable refund or credit.</p> <p>It is important to keep in mind that this engagement is being performed as an audit, and as such, must comply with Generally Accepted Government Auditing Standards (GAGAS). Therefore, proper attest documentation must be prepared in accordance with GAGAS 6.20-6.22 which includes documentation of:</p> <ul style="list-style-type: none"> <li>- the objectives, scope and methodology of the audit,</li> <li>- the work performed to support conclusions, including the transactions and records examined,</li> <li>- evidence of supervisory review, and</li> <li>- the auditor's consideration that the planned procedures are designed to achieve the objectives of the engagement when relying on computerized information systems.</li> </ul> <p>Prior to commencing the audit, review guidance that may impact the audit and adjust the scope and procedures appropriately. Guidance to review includes CAM, open MRDs, FAQ training material, guidebooks, etc. available on the DCAA Intranet.</p>		

<b>B-1</b>	<b>Preliminary Steps</b>	<b>WP Reference</b>
<b>Version 1.2, dated September 2015</b>		
<i>Auditor will develop steps.</i>		
1.		
2.		

<b>C-1</b>	<b>Detailed Steps</b>	<b>WP Reference</b>
<b>Version 1.2, dated September 2015</b>		
<i>Auditor will develop steps</i>		

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1.	
2.	
3.	

<b>A-1</b>	<b>Concluding Steps</b>	<b>WP Reference</b>
<b>Version 1.2, dated September 2015</b>		
	1. Summarize results	
	2. Discuss the results with your supervisor.	
	3. Draft report	