DCAA Roles and Responsibilities in P2P

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April 4, 2018

The views expressed in this presentation are DCAA's views and not necessarily the views of other DoD organizations
Our placement under the DoD Comptroller assures our independence from offices that have procurement responsibility within the services.
3 Regions, Field Detachment, 4 Corporate Audit Directorates

- Western Region: La Palma, CA
- Central Region: Irving, TX
- Eastern Region: Smyrna, GA
- Field Detachment

CAD - Boeing, Honeywell: St. Louis, MO
CAD - Raytheon, General Dynamics, BAE: Lowell, MA
CAD - Northrop Grumman: McLean, VA
CAD - Lockheed Martin: Ft. Worth, TX

Alaska
Hawaii
Europe
Puerto Rico
North Asia
South Asia
North America
South America
Africa
Asia
Europe
North America
South America
Africa
Asia
### DCAA Services Throughout Phases of an Award

#### Pre-Award
- Accounting System
- Proposal Review
  - Labor Rates
  - Indirect Rates
  - Materials
  - ODC

#### Through
- Annual Incurred Cost Reviews
- Real Time Labor and Material
- CAS Compliance
- Business Systems
- Provisional Billing Rates/Interim Vouchers
- Progress Payments
- Truth in Negotiations
- Special Contracting/Award Officer requests

#### Completion
- Final Voucher
- Terminations
**Interim Voucher Process**

1. **Vendor**
   - Start Interim Payment
   - Prepare or Update payment voucher (SF-1034 & SF-1035)
   - Submit or Resubmit Payment Voucher into Invoicing, Receipt, Acceptance, and Property Transfer (iRAPT) System

2. **COR/PCO**
   - Receive notification via iRAPT confirming submission of cost voucher
   - Review cost voucher and reconcile to vendor status report
   - Coordinate with Contracting Officer on contract and voucher
   - Are errors identified?
   - Payment Already processed?
   - Communicate issues with DCAA and/or DFAS

3. **DCAA**
   - Receive notification via iRAPT confirming submission of cost voucher
   - 1st Contract or Sampled Voucher
   - Pre-payment Voucher Review Process
   - Are there issues with the voucher?
   - DCAA Recommends Voucher for Approval
   - Go to Pre-Payment Voucher Advisory Service

4. **DFAS**
   - DFAS Approves Payment and distributes payment

End
Final Voucher Process

- VENDOR: Submit Annual Indirect Cost Rate Proposal six months after completion of vendor's fiscal year.
- PCO: Receive Incurred Cost Submission.
- DCAA: Perform Audit evaluating for allowable cost and compliance with contract terms.
- DCMA: Submit Report to DCMA (or otherwise if not delegated to DCMA).
- DFAS: Review Audit Report, Negotiate Costs, and Settle Final Indirect Rates.
- Within 120 Days After Rate Settlement, Submit Final Voucher.
- Submit Report to DFAS (or otherwise if not delegated to DFAS).
- Review and Process Final Voucher.
- Pay Final Voucher.
- End.
Questions about P2P and DCAA?

Contact

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