



ACQUISITION
AND SUSTAINMENT

OFFICE OF THE UNDER SECRETARY OF DEFENSE

3000 DEFENSE PENTAGON
WASHINGTON, DC 20301-3000

MAR 21 2019

In reply refer to
DARS Tracking Number: 2019-O0007

MEMORANDUM FOR COMMANDER, UNITED STATES CYBER
COMMAND (ATTN: ACQUISITION EXECUTIVE)
COMMANDER, UNITED STATES SPECIAL OPERATIONS
COMMAND (ATTN: ACQUISITION EXECUTIVE)
COMMANDER, UNITED STATES TRANSPORTATION
COMMAND (ATTN: ACQUISITION EXECUTIVE)
INSPECTOR GENERAL OF THE DEPARTMENT OF
DEFENSE
DEPUTY ASSISTANT SECRETARY OF THE ARMY
(PROCUREMENT)
DEPUTY ASSISTANT SECRETARY OF THE NAVY
(ACQUISITION & PROCUREMENT)
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE
(CONTRACTING)
DIRECTORS, DEFENSE AGENCIES
DIRECTORS, DEFENSE FIELD ACTIVITIES

SUBJECT: Class Deviation—Accounting Firms Used to Support Department of Defense Audits

Effective immediately, contracting officers shall use the clause as prescribed in the attachment to this class deviation, when contracting with accounting firms providing financial statement auditing or audit remediation services to the Department of Defense (DoD) in support of the audits required under 31 U.S.C. 3521.

This class deviation implements section 1006 of the National Defense Authorization Act for Fiscal Year 2019 (Pub. L. 115-232). Section 1006 requires the Secretary of Defense to require any accounting firm providing financial statement auditing or audit remediation services to the Department of Defense in support of the audit required under 31 U.S.C. 3521 to provide DoD with a statement setting forth the details of any disciplinary proceedings with respect to the accounting firm or its associated persons before any entity with the authority to enforce compliance with rules or laws applying to audit services offered by accounting firms.

This class deviation remains in effect until it is incorporated in the Defense Federal Acquisition Regulation Supplement, or until it is otherwise rescinded. My point of contact is Mr. Mark Gomersall, who is available at mark.gomersall.civ@mail.mil.

Kim Herrington
Acting Principal Director,
Defense Pricing and Contracting

Attachment: As stated

252.237-7999 Requirement for Accounting Firms Used to Support Department of Defense Audits (DEVIATION 2019-O0007)

Use the following clause in solicitations and contracts, including solicitations and contracts using FAR part 12 procedures for the acquisition of commercial items, for the acquisition of financial statement auditing or audit remediation services to the Department of Defense in support of the audits required under 31 U.S.C. 3521 that exceed the simplified acquisition threshold:

**REQUIREMENT FOR ACCOUNTING FIRMS USED TO SUPPORT
DEPARTMENT OF DEFENSE AUDITS (MAR 2019)**

(a) This clause only applies if the Contractor is an accounting firm providing financial statement auditing or audit remediation services to the Department of Defense in support of the audits required under 31 U.S.C. 3521.

(b) For each contract action under this contract (including award, renewal, or amendment), the Contractor shall provide to the Contracting Officer a statement setting forth the details of any disciplinary proceedings with respect to the accounting firm or its associated persons before any entity with the authority to enforce compliance with rules or laws applying to audit services offered by accounting firms, if there has been any change with regard to such proceedings since the last contract action.

(c) The Government will safeguard and treat as confidential all statements provided pursuant to this provision where the statement has been marked "confidential" or "proprietary" by the Contractor. Statements so marked will not be released by the Government to the public pursuant to the Freedom of Information Act request, 5. U.S.C. 552, without prior notification to the Contractor and opportunity for the Contractor to claim an exemption from release. The Government will treat any statement provided pursuant to this section as confidential to the extent required by any other applicable law.

(End of clause)