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AGENDA

• Accounting System Pre-Award / Post-Award
• DCAA audit area focus & GAGAS changes
• Adequate policies and procedures & internal control best practices
• Using digital process management tools and techniques to decrease the cost of compliance
MEET THE PRESENTERS

Kristen Soles, CPA
Partner & Industry Practice Leader
Government Contracting Industry Practice
Tysons, VA
703-847-4411
Kristen.Soles@cohnreznick.com

Joseph DeGennaro, CPA
Director
Risk & Business Advisory Practice
Roseland, NJ
973-871-4038
Joseph.DeGennaro@cohnreznick.com

Jontue Sumler, CPA
Senior Manager
Government Contracting Industry Practice
Tysons, VA
703-744-8517
Jontue.Sumler@cohnreznick.com

Brandon Barksdale, CPA
Director
Risk & Business Advisory Practice
Los Angeles, CA
310-966-2306
Brandon.Barksdale@cohnreznick.com
WHAT ARE ALL THESE AUDITS AND HOW ARE THEY USED?
TYPES OF AUDITS

- SF1408 (17740)
- Nonmajor ASR (17741)
- Accounting ASR (11070)
SF 1408 PRE-AWARD SURVEY OF PROSPECTIVE ACCOUNTING SYSTEM

- Used when a company is new to government contracting or new to cost reimbursable contracts
  - Involves the evaluation of the design effectiveness not the operating effectiveness of the accounting system.
  - Contractor typically fills out a questionnaire that provides a self-assessment of their readiness for a SF 1408.
    - Should be prepared to demonstrate how the design of the system meets the criteria
    - Does not involve tests of transactions.
    - It cannot be relied upon to determine the adequacy of the accounting system.

- DCAA Audit Program Activity Code: 17740-Preaward Survey of Prospective Contractor Accounting System

- Pre-award survey checklist
POST-AWARD ACCOUNTING SYSTEM AUDIT AT NONMAJOR CONTRACTORS

• Used on nonmajor contractors or contractors not normally subject to DFARS
  – Nonmajor contractor: $100 million or less in auditable dollar volume for the prior fiscal year.
  – Provides assurance on the adequacy and suitability of a nonmajor contractor’s accounting system for accumulating and billing costs under government contracts.
  – Aligns with DFARS criteria.
  – Involves testing of transactions.
  – If the previous post award accounting system audit is more than 12 months old, and/or the contractor’s accounting system has changed, the auditor should perform a full audit.

  – DCAA Audit Program Activity Code: 17741-Post Award Accounting System Audit at Nonmajor Contractors
ACCOUNTING SYSTEM AUDIT

• Used on major contractors and contractors subject to DFARS criteria
  – Major contractor: $100 million or more in auditable dollar volume for the prior fiscal year.
  – Obtains an understanding of the contractor's compliance with DFARS accounting criteria
  – Can be used for non-DOD contractors when cognizant government agency determines these criteria are the most suitable to determine accounting system adequacy
  – Requires review of all 18 criteria

– DCAA Audit Program Activity Code: 11070-Accounting System Audit
## WHAT’S THE DIFFERENCE?

<table>
<thead>
<tr>
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<tr>
<td>Shelf Life</td>
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<tr>
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<td>Materials</td>
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<td>Heavy</td>
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Monitoring of subcontractor systems is HERE!
ACCOUNTING SYSTEM APPROVAL

• Independent audit firms and DCAA make audit recommendations regarding the adequacy of the accounting system as of a certain date

• Neither independent audit firms or DCAA can approve an accounting system

• Only the contracting officer or DCMA have the authority to approve an accounting system
  – Typically rely on audit reports from an independent audit firm or DCAA to make approval determination
Dear [Name],

The purpose of this final determination is to inform you that [Company Name]'s Accounting System is acceptable in accordance with the terms and conditions of DFARS 252.242-7006 and approved. The approved system is applicable to [Cage Code].

My determination is based on an evaluation of your system via consideration of available sources of information, upon which the undersigned relied in order to make an informed decision. This determination may be revoked, withdrawn, or otherwise reconsidered if subsequent information warrants such action. Should you have any questions concerning this determination, please contact [Contact Person].

Sincerely,

[Signature]
ATTN: Director of Financial Planning and Analysis

SUBJECT: Contracting Officer (CO) Post-Award Determination of Adequate Accounting System

Dear [Redacted]


Based upon CMS’s request, DCAA examined the accounting system to determine whether it is adequate for accumulating and billing costs under Government contracts. DCAA’s review indicates your accounting system is adequate.

Please be advised that the DCAA audit and this letter pertain to the accounting system structure as of September 29, 2014. Any changes (software, indirect rate structure, other) requires a reassessment and redetermination.

Based upon the DCAA audit report, the undersigned has determined the accounting system to be adequate for accumulating and billing costs under Government contracts.

Inquiries should be directed to Mr. [Redacted] Contract Specialist, at [Redacted]
SOLICITATION REQUIREMENTS

• Solicitations often have requirements for evidence of "acceptability", "adequacy", or "approval" of a business systems as a condition of award.
  – Non-DoD agencies are increasingly adopting the DFARS criteria as a sound model for an acceptable accounting system

• Prime contractors may also request this information for subcontract award and continually as a part of their subcontractor monitoring procedures
SOLICITATION REQUIREMENTS CONSEQUENCES

• Reduces the number of serious competitors

• Benefit to the acquisition community

• Contractors without any business system audit activity are at a significant disadvantage

•Protests regarding the requirement to show evidence of an adequate accounting system is burdensome have been unsuccessful
  - GAO consistently declines to disturb the contracting officers judgment with respect to the agency's requirements-regarding goods, services or status of accounting systems.
CIO SP4 EXAMPLE

Cost-Reimbursement Task Orders

Contractors are required to maintain throughout the life of the contract an accounting system that is adequate for determining costs applicable to Cost-Reimbursement (CR) type task orders as defined in FAR 16.301-1. This is an accounting system that the Defense Contract Audit Agency (DCAA), the Defense Contract Management Agency (DCMA), or any federal civilian audit agency, or a third-part accounting firm has audited and determined adequate for determining costs applicable to this contract in accordance with FAR 16.301-3(a)(1).

Verification of an Adequate Accounting System

Because of the need for Contractors to respond to Cost Reimbursement task orders, to be eligible for award under the GWAC, Offerors must have verification from the Defense Contract Audit Agency (DCAA), the Defense Contract Management Agency (DCMA), any federal civilian audit agency, or a third-party Certified Public Accounting (CPA) firm of an accounting system that has been audited and determined adequate for determining costs applicable to this contract in accordance with FAR 16.301-3(a)(1). In the event the verification is from a third-party CPA, the verification letter shall be on the letter head of the third-party CPA firm, and certified by a certified public accountant. For those Offerors that submit a proposal in the form of a FAR 9.601(1) CTA, see paragraph L.3.1.6, each member of the CTA must show evidence that it has verification of an adequate accounting system. Failure to do so will result in an unacceptable rating (see M.2).
WHAT'S THE PROBLEM?

• Significant deficiency: Shortcomings in the system that materially affect the ability of the officials of the government agency to rely upon information produced by the system that is needed for management purposes.

• Material weakness: A deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented or detected and corrected on a timely basis.
DCAA AUDIT AREA FOCUS

• Excessive turnover of management or supervisory personnel
  – Request listing of personnel including whether retired, quit, or terminated and explanations for separation

• Business ethics awareness and compliance program
  – Observe Fraud Hotline Poster

• BOD and Audit Committee involvement
  – Relationships to the business and assess independence
  – Review meeting minutes
DCAA AUDIT AREA FOCUS

• Unallowable cost training
  – Recent and how often it is conducted

• Executive compensation
  – Review of P&Ps
  – Reasonableness evaluation by contractor
  – Costs in excess of statutory ceilings are voluntarily deleted and properly identified as an unallowable cost

• Contract brief preparation
  – Current, accurate, and complete
DCAA AUDIT AREA FOCUS

- Subcontractor monitoring procedures
  - Accounting and billing system status
    - Initial and ongoing monitoring
  - Incurred cost submission status

- Estimating data
  - How cost data is added to the estimating module or system
DCAA AUDIT AREA FOCUS

• Information technology assessment
  – General overview of IT management and organization
  – Understanding of third-party IT service provider including and controls for monitoring
  – Overview of IT security processes

• Testing procedures
  – For materials and ODC direct charges verify they were needed for the contract
  – Verify prompt payment was made to vendors and discounts applied when applicable
  – If inventory item tract to issuance documents and priced in accordance with disclosed practices
GAGAS CHANGES

• GAGAS
  – Effective for performance audits beginning on or after July 1, 2019
  – Effective for periods ending on or after June 30, 2020
    • Financial audits
    • Attestation engagements
    • Reviews of financial statements
GAGAS CHANGES

• Understanding the significance of internal controls based on the 5 components of internal controls
  – Control environment
  – Risk assessment
  – Control activities
  – Information and communication
  – Monitoring

• Understanding of any investigations or legal proceedings related to the business system
BEST PRACTICES IN INTERNAL CONTROLS
POLICY VS. INTERNAL CONTROL DOCUMENT VS. PROCEDURE

• Policy
  - High level document
  - Guidelines
  - Allows for Consistency
  - Example - Approval Matrices

• Internal Control Document
  - High level overview of procedures
  - Identifies where internal controls exist
  - In line with policy (reference policy)

• Procedure
  - Detailed document
  - Step by step instructions
  - Day to day responsibilities
  - Screen shots / examples
  - Good to have when key person dependencies exist
INTERNAL CONTROLS SHOULD FOCUS ON WHAT’S IMPORTANT

- Cash
- Accounts Receivable
- Material ($$) Accounts
- Complex Accounts
- Estimates, Contingencies
- Revenue
- Cost allowability and allocability
- Billing

Controls to safeguard your assets

Controls to ensure what is reported is accurate [GAAP, FAR, CAS]
ENTITY LEVEL CONTROLS

• Ethics and Values - mission, purpose, values
• Governance - BOD and Audit Committee
• Management Philosophy - “tone at the top”
• Organizational Structure
• Commitment to Competence
• Authority and Responsibility
• Human Resources
• Communication and Monitoring
WHAT DCAA LOOKS FOR IN POLICIES AND PROCEDURES
POLICIES SHOULD ADDRESS THE FOLLOWING AREAS

• Organization and authorities
• Financial reporting
• Cash and bank accounts

_billing_
• Accounts payable
• Contracts and revenue
• Labor and timekeeping
• Human resources

• Payroll processing
• Travel & expense reimbursement
• Costs
• Job cost accounting
• Budgets & rates
• Data / record retention
# ORGANIZATION AND FLOW

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TIPS & TRICKS FOR POLICIES AND PROCEDURES

• Controls around segregation of duties is one area where expectations change as the size and complexity of an organization change. These should be revisited closely during the annual policy review.

• Certain policies need to be evidenced in an audit, training, hotline posters, review of the policy annually are examples.

• Keep your policies short and sweet, keep procedural or desktop documents separate.

• Avoid referencing people by name or imbedding approval matrices in your policies. Use titles and refer to approval matrices that exist outside of the policy to provide for easier more frequent updates.
ABOVE ALL ELSE

- Accounting policies are the foundation of an accounting system audit. They serve as the basis of the walkthroughs and play a role in the determination of audit risk. But that is just the beginning....

- You MUST ensure what is documented in policy is ACTUALLY being done.
USING TECHNOLOGY TO DECREASE THE COST OF COMPLIANCE
In any organization there is a foundation of systems, such as ERP applications, that companies believe are managing, tracking, and controlling transactions across the organization in an efficient manner. This is the structured work.

In many organizations, this foundation of systems is not adequately integrated or business processes are not adequately built out, resulting in disparate information and siloed workflow and a picture more similar to what we see next...
HOW WE ACTUALLY WORK

Oftentimes multiple, disparate processes exist where information is shuffled from department to department.

- Employees use email as a proxy workflow tool.
- There is a heavy reliance on Excel to augment or perform data gathering, reporting, and data analytics.
- Key files are stored on a local desktop rather than in a collaborative centralized repository.
- Information is collected on paper or hidden in one-off word docs instead of being captured in a central location.
Digital Process Transformation

The use of a process enabling provides a digital layer of processes to manage activity across multiple disparate systems and provide for business transformation without the need to purchase and implement new systems.

Transformation Activities:
1. Automate workflow & decision making
2. Reduce errors and improve consistency
3. Standardize processes across geographies
4. Leverage existing systems and data
5. Monitor for business events and initiate actions
6. Obtain real-time visibility and process control

Customer Benefits:
- Huge reduction in manual work, errors
- Faster, more consistent process performance and issue resolution
- Metrics, measurements, end-to-end process visibility
- Rapid, agile and iterative process improvements
# Business Process Management
- BPM tools allow for processes to be documented, designed, integrated, and automate processes across an organization.
- Data collection, forms, and approvals can be standardized and automated; visibility into status and performance enabled.
- Multi-purpose.

# Robotics Process Automation
- Technology that allows you to transact in any IT application or website typically in the same way a human would, to perform complex rule based work.

# Financial Close Management
- Manage and automate financial close accounting activities; closing tasks, reconciliations, transaction matching, control the journal entry process.
- Connect data to deliver accurate reports, documents and presentation required by regulators, leadership, and shareholders.

# Planning and Modeling tools
- Drive organizational performance and proactive decision making by improving individual planning methods and linking all of the typically disconnected planning activities that occur in an organization.
- Planning and modeling tool can be used for FP&A, Sales, Marketing, IT, Workforce, and Supply Chain planning that allows interconnected planning.

- Contract on-boarding and maintenance.
- Contractor estimating process.
- Requisition and purchasing.
- Process integration.

- Data entry and filing.
- Data integrity and validation testing.

- Matching of inventory to third party source systems.
- Reconcile transactions (i.e. credit cards activity, intercompany).
- Tasks management of key controls.

- Headcount planning.
- Expense planning.
- M&A modeling.
- Government property.
Dashboards are specific to each role.

- Provides real time visibility to user assignments or overall status of the close processes, depending on the role.

Detailed by each product

Hyperlinks provide direct access to detailed items within working grids
STANDARD ACCOUNT RECONCILIATION CONTROLS

ACCOUNT CURRENCY

UNIDENTIFIED DIFFERENCE

GL BALANCE

ADD COMMENTS

ATTACH DOCUMENTS
BlackLine has nine standard templates that provide specific functionality and allow for auto-certifications. Templates include:
- Bank
- Subledger match
- Accruable
- Prepaid amortization
- General list
- Calculated balance
- Schedule list
- Associated accounts
- Suspense (Insurance)

Reconciliation use provides standardization, consistency and build in controls.

If the amortizable balance agrees to the GL Balance, the reconciliation will auto-certify.
Matching engine creates the matches in seconds, allowing the user to focus on the unmatched exceptions.

Any unmatched items remain open and can be matched to future data as it is imported, irrespective of any cut-off dates.

Typical results are 80-98% matched, depending on the data.

Unmatched items can be reviewed and actioned to manually match the item or add it directly with one action as supporting item on the reconciliation as part of integrated products.
JOURNALS also utilize a standard grid showing status and assignment of journals. Also includes the journal posting status and ERP reference.

- Journal Masters create pre-populated details allowing the scheduling and automatic creation of journal entries.

- Journals utilize workflow management and approvals for controls and segregation of duties.
ANAPLAN: REAL TIME MULTI-LEVEL PLANNING

Customizable dashboards

Planning across nested hierarchy, time & versions

Executive Dashboard

- Q1 FY18
- All Divisions
- Act / Fct
- Revenue
- Act / Fct
- All Divisions
- FY18

Operating Income (Loss) Operating Margin

- Dallas-Fort Worth: $87,565,465
- Houston: $15,044,605
- New York City: $48,451,080
- Los Angeles: $61,813,239
- San Francisco: $33,587,697
- Chicago: $46,069,509

AnyCo FP&A

- Actual - Plan
- Act / Fct
- Comment
- Product 1 $15,547,362 2,167,479 22.9% (514,733) 25.9% (514,733) what the heck happened?
- Product 2 $1,726,358 1,544,733 22.9% (514,733) 25.9% (514,733) what the heck happened?
- Product 3 $1,726,358 250,544 7.5% Demand stronger than planned
- Product 4 $10,000,000 1,182,490 7.8%
- Product 5 $7,500,000 (20,305) (2.7)%
- Product 2 $7,500,000 (20,305) (2.7)%
- Division A $25,500,000 1,162,105 4.6%
- Product 6 $2,056,337 95,239 4.4%
- Product 7 $2,345,363 292,607 15.0% improved price competitiveness
- Division B $4,500,000 387,895 8.6%
- All Divisions $30,000,000 1,550,000 5.4%

Units

- Sales Units
- Avg Price

- FY18
- Jan
- Feb
- Mar
- Apr
- May
- Jun
- Jul
- Aug
- Sep
- Oct
- Nov
- Dec

- 0
- 100
- 200
- 300
- 400
- 500

- 0
- 100
- 200
- 300
- 400
- 500
- 600
SINGLE SOURCE OF DATA

- Ability to break big data into dimensions
- Integration with multiple data source
- Automatic summary calculations over time & other dimensions
- Complex scenario modeling & automated data analysis
CUSTOMIZATION & SECURITY

- Ability to define
  - Users
  - Time
  - Versions
  - Lists
  - Hierarchy
- Create user defined
  - Dashboards
  - Automation
  - User Access

Roles can be assigned across modules, versions and dimensions
BEFORE WE GO

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