

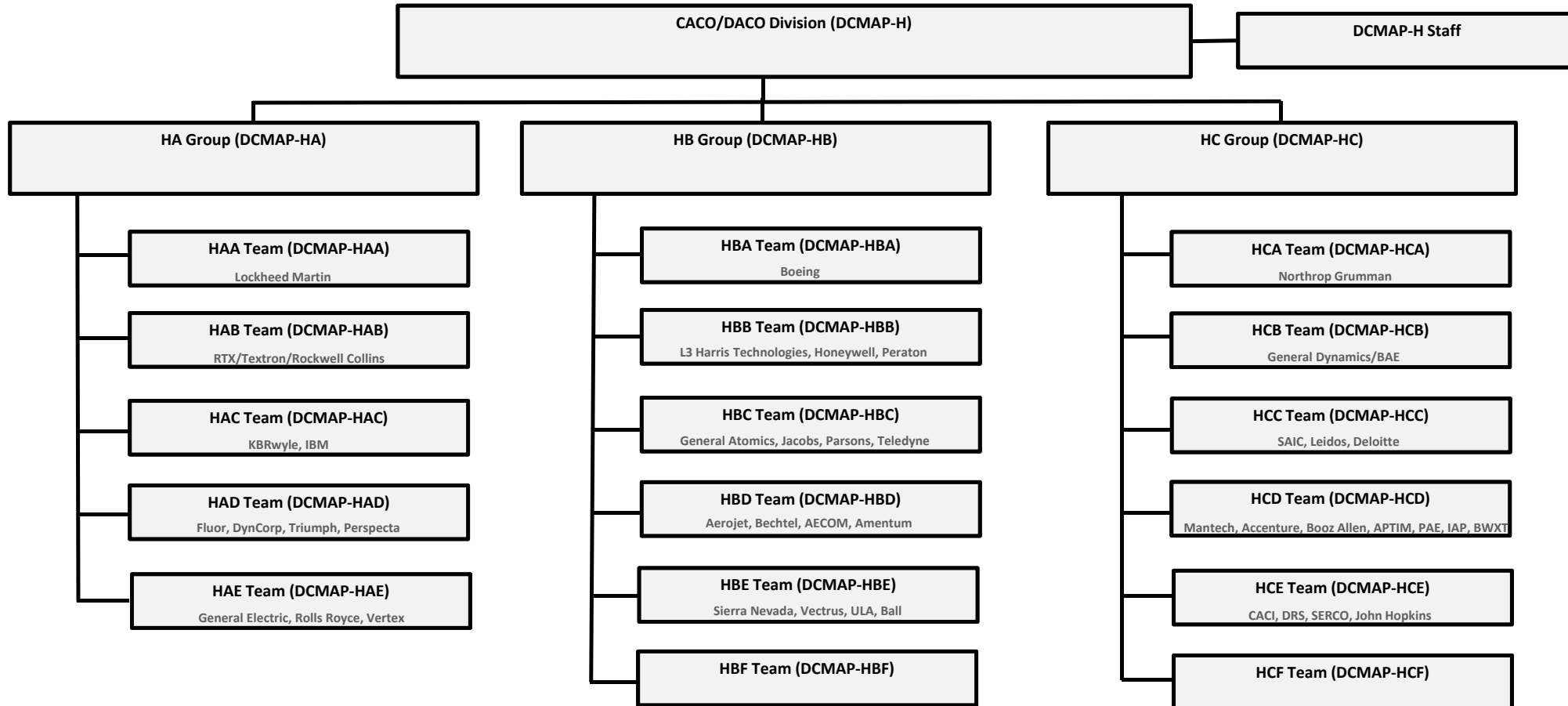


NDIA Virtual Procurement Meeting

Presented By:
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1/12/2021

Current CACO/DACO Management Structure



- The approval and disapproval decision making process
 - Report Received
 - Initial Determination
 - Contractor Response
 - Boards of Review/CBS Panel, as needed
 - Final Determination
- Experience thus far considering DCAA's ramp-up of performing more audits for the three systems where they are delegated
 - Limited
- DCMA CBS Pilot
- NDAA Updates

- Are cost accounting practice change GDMs still being required even when a company expects FAR 30.603-2(e) to be applicable
 - We are not requiring GDMs when the contractor has submitted the external restructuring proposals
- Other Considerations
 - Government experience with proposals has led to deeper review of the proposals when evaluating the 2:1 savings/cost ratio
 - Seeing trend of phased ERPs, raises concern and should be closely coordinated with Cognizant Federal Agency Official

- Unilateral Cost Accounting Practice Change Cost Impacts
 - Historical issues with adequacy of the CAP cost impacts
 - DCMA developed list of attributes for Contracting Officers to consider in prescribing the format they desire pursuant to FAR 30.604(e)(3)&(g)(3)
 - DCMA advises contracting officers of their contractual remedies for inadequate cost impacts pursuant with FAR 30.604(i)
 - Withhold &/or issuance of final decision
- Cost Accounting Standards 413 Events
 - DCMA has noted a significant increase in the volume of the 413 events
 - Impacts to Service
 - Communication