

Audit Services Requirements Discussed In Guide Chapter 42.101— By Contract Types

**(Contract types are discussed in the order used in the Subparts of
FAR Part 16—TYPES OF CONTRACS, which is:
Fixed-Price, Cost-Reimbursement, Incentive, Indefinite-Delivery,
Time-and-Materials, and Labor-Hour Contracts)**

Contract type: Fixed Price

(Includes firm-fixed-price contracts, fixed-price contracts with economic price adjustment, fixed-price incentive contracts, and firm-fixed-price, level-of-effort term contracts)

When

What

Source

		FAR	DEAR	DOE POLICY
Pre- award				
	Responsibility Determination -- for determining the adequacy of accounting system. (Once before award) FAR 9.105- 1(b)(2)	X		
	Proposal Analysis in sole source procurement when cost or pricing data is required and the DOE threshold met -- for establishing contract's original price. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X
	Cost Accounting Standards (CAS) Disclosure Statement Approval if CAS applies-- for determining adequacy and compliance. (Once before award) FAR 30.202-7	X		
Post- award				
	Proposal Analysis in a modification when cost or pricing data is required and the DOE threshold met-- for establishing price of modification. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X

Contract type: Cost Reimbursement

(Includes cost contracts, cost sharing contracts, cost-plus-incentive-fee contracts, cost-plus-award-fee contracts, cost-plus-fixed-fee contracts)

When

What

Source

		FAR	DEAR	DOE POLICY
Pre- award				
	Responsibility Determination-- for determining the adequacy of accounting system. (Once before award) FAR 9.105- 1(b)(2)	X		
	Proposal Analysis in sole source procurement when cost or pricing data is required and the DOE threshold met -- for establishing contract's original price. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X
	Cost Accounting Standards (CAS) Disclosure Statement Approval if CAS applies-- for determining adequacy and compliance. (Once before award) FAR 30.202-7	X		
	Source Selection in a competition-- for performing cost realism analysis. (For each competition) Acquisition Guide Chapter 42.101			X
Post- award				
	Proposal Analysis in a modification when cost or pricing data is required and the DOE threshold met-- for establishing price of modification. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X
	Indirect Cost Rates (Incurred Costs)-- to determine interim and final rates. (Annually) FAR 42.705	X		

**Contract type: Incentive--Fixed Price
(same requirements as Fixed Price)**

When

What

Source

		FAR	DEAR	DOE POLICY
Pre- award				
	Responsibility Determination -- for determining the adequacy of accounting system. (Once before award) FAR 9.105- 1(b)(2)	X		
	Proposal Analysis in sole source procurement when cost or pricing data is required and the DOE threshold met -- for establishing contract's original price. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X
	Cost Accounting Standards (CAS) Disclosure Statement Approval if CAS applies-- for determining adequacy and compliance. . (Once before award) FAR 30.202-7	X		
Post- award				
	Proposal Analysis in a modification when cost or pricing data is required and the DOE threshold met-- for establishing price of modification. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X

**Contract type: Incentive--Cost Reimbursement
(same requirements as Cost Reimbursement)**

When

What

Source

		FAR	DEAR	DOE POLICY
Pre- award				
	Responsibility Determination-- for determining the adequacy of accounting system. (Once before award) FAR 9.105- 1(b)(2)	X		
	Proposal Analysis in sole source procurement when cost or pricing data is required and the DOE threshold met -- for establishing contract's original price. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X
	Cost Accounting Standards (CAS) Disclosure Statement Approval if CAS applies-- for determining adequacy and compliance. (Once before award) FAR 30.202-7	X		
	Source Selection in a competition-- for performing cost realism analysis. (For each competition) Acquisition Guide Chapter 42.101			X
Post- award				
	Proposal Analysis in a modification when cost or pricing data is required and the DOE threshold met-- for establishing price of modification. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X
	Indirect Cost Rates (Incurred Costs)-- to determine interim and final rates. (Annually) FAR 42.705	X		

Contract type: Indefinite-Delivery

(Includes definite-quantity, requirements, and indefinite-quantity contracts)

See the audit services requirements above for fixed-price contracts, for cost-reimbursement contracts, or for both (if contract is a mixed type contract)—the audit service requirements depend on the nature of the contracts and orders under them.

Contract type: Time-And-Materials

When

What

Source

		FAR	DEAR	DOE POLICY
Pre- award				
	Responsibility Determination-- for determining the adequacy of accounting system. (Once before award) FAR 9.105- 1(b)(2)	X		
	Proposal Analysis in sole source procurement when cost or pricing data is required and the DOE threshold met -- for establishing contract's original price. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X
	Cost Accounting Standards (CAS) Disclosure Statement Approval if CAS applies-- for determining adequacy and compliance. (Once before award) FAR 30.202-7	X		
Post- award				
	Proposal Analysis in a modification when cost or pricing data is required and the DOE threshold met-- for establishing price of modification. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X
	Indirect Cost Rates (Incurred Costs)-- to determine interim and final rates. (Annually) FAR 42.705	X		

Contract type: Labor-Hour

When

What

Source

		FAR	DEAR	DOE POLICY
Pre- award				
	Responsibility Determination-- for determining the adequacy of accounting system. (Once before award) FAR 9.105- 1(b)(2)	X		
	Proposal Analysis in sole source procurement when cost or pricing data is required and the DOE threshold met -- for establishing contract's original price. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X
	Cost Accounting Standards (CAS) Disclosure Statement Approval if CAS applies-- for determining adequacy and compliance. (Once before award) FAR 30.202-7	X		
Post- award				
	Proposal Analysis in a modification when cost or pricing data is required and the DOE threshold met-- for establishing price of modification. (For every procurement meeting threshold) DEAR 915.404-2-70; Office of Contract Management memorandum of Aug. 20, 2001 "Contract Audits"		X	X