MEMORANDUM FOR DISTRIBUTION

SUBJECT: Defense Contract Audit Agency Audit Reports in Portable Document Format

By the attached memorandum dated August 11, 2011, the Defense Contract Audit Agency (DCAA) provided notification that the agency will be implementing a DoDIG recommendation aimed at ensuring the integrity of its audit reports. The DoDIG recommended that DCAA transmit all parts of its audit reports in one document and ensure that no parts of the reports can be extracted or altered by others. Therefore, effective immediately, DCAA will begin issuing its audit reports in a Portable Document Format (PDF) only with security functions enabled. The audit reports will also include an electronic digital signature. DCAA envisions that the transition, from providing the audit reports in Microsoft Word documents to providing them in PDF, will be fully implemented by January 1, 2012.

DCAA recognizes that the transition to PDF may cause some inconvenience. For instance, it will no longer be possible to copy and paste excerpts from the reports. However, the agency will continue to provide separate copies of significant spreadsheets or tables outside of the audit reports, in formats such as Microsoft Excel, for analysis purposes. Accordingly, I am requesting that you advise contracting personnel under your cognizance of the revised DCAA policy on the issuance of audit reports.

My point of contact for this matter is Mr. Clarence Belton. He can be reached at clarence.belton@navy.mil or (703) 693-4006.

Althea H. Coetzee
RDML, SC, USN
Executive Director
DASN (AP)

Attachment:
As stated

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See next page
SUBJECT: Defense Contract Audit Agency Audit Reports in Portable Document Format

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MEMORANDUM FOR U.S. ARMY CONTRACTING COMMAND (EXECUTIVE DIRECTOR)
DEPUTY ASSISTANT SECRETARY OF THE NAVY (ACQUISITION AND PROCUREMENT)
U.S. DEPARTMENT OF THE AIR FORCE (SERVICE ACQUISITION EXECUTIVE)
DIRECTOR, DEFENSE CONTRACT MANAGEMENT AGENCY
DEFENSE LOGISTICS AGENCY (DIRECTOR OF ACQUISITION)
U.S. ARMY CORPS OF ENGINEERS (CHIEF CONTRACTING POLICY DIVISION)

SUBJECT: Defense Contract Agency Audit Reports in Portable Document Format

During the next several months, the Defense Contract Audit Agency (DCAA) will be transitioning the electronic format in which our audit reports are issued. Historically we have provided our reports in a Microsoft Word document. Effective immediately, DCAA will be migrating to providing our reports in a Portable Document Format (PDF) only. We anticipate full implementation by January 1, 2012.

This change results from our implementation of Department of Defense Inspector General (DoDIG) recommendations that DCAA strengthen safeguards that ensure the integrity of our audit reports. These recommendations require that DCAA transmit all parts of its reports as one document and ensure that all pieces of a report cannot be extracted or be altered by others. To meet this direction, we will be issuing audit reports in Portable Document Format (PDF) with security functions enabled and will include an electronic digital signature. The digital signature will document that our report was appropriately signed, dated, and the report was not altered since digitally signed.

Once our report has been secured, the report cannot be altered in any way without removing the electronic signature; it will also not be possible to copy excerpts from the report. This change will impact users who currently copy and paste parts of our audit report narratives into their own work products. We will continue to provide separate copies of significant spreadsheets or tables outside of the audit report in their native format such as Microsoft Excel to assist the user in conducting their analysis.

We appreciate your patience and understanding as we move forward implementing this action to better secure the integrity of our audit reports. Should you have any questions please contact Mr. Scott Standlee, Chief Technical Services Branch at (858) 616-8808 or at locations...
supported by an onsite DCAA Financial Liaison Advisor (FLA); the assigned FLA is as always available to address any questions you may have.

Nina I.S. Kissinger
Deputy Assistant Director
Operations

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