

ATTACHMENT 4

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Virgil
D-76-01
DCAA

Available DCAA Services when Cost or Pricing Data is not Obtained

Although DCAA has long been known to provide audit services on cost or pricing data, we have also adapted to the new regulations of FARA and FASA. DCAA can provide assistance to contracting officers even when cost or pricing data is not obtained, such as commercial buys or when other than cost or pricing data has been submitted.

DCAA can provide many services in a commercial pricing situation. DCAA can provide such services as verification of sales history including similar items, verification of the item to an existing catalog or price list, and verification of historical data for an item previously not determined commercial that the offeror is now trying to qualify as a commercial item. Other information can also be obtained about customarily offered discounts as well as terms such as delivery, financing, and warranties. When other than cost or pricing data is submitted, DCAA is able to verify information to source records, review actual and negotiated contract unit price trends, as well as unit price trends from other programs. In any situation, DCAA can provide important information on the financial health of a company. ✓

These services can be provided by, or coordinated by, the various Financial Advisors (FA) or Procurement Liaison Auditors (PLA) located at the various sites. A listing of the Air Force FAs and PLAs is located at the following website: <https://www.afmc-mil.wpafb.af.mil/HQ-AFMC/PK/pkp/pricing.htm> under DCAA Financial Analysts & Procurement Liaison Auditors.

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