

CLIENT ALERT

DCAA Issues Guidance on Access to Contractor Internal Audit Reports

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In response to a December 2011 [GAO report](#) that criticized the DCAA for the number of requests for internal company audit reports it made, DCAA issued [new audit guidance](#) on August 14. The new guidance requires auditors at major contractor locations to "establish a process and a central point of contact to obtain and monitor DCAA's access to and use of internal audits," which includes "a method for tracking requests for internal audit reports and working papers, when needed, and the contractor's disposition of these requests" and states that auditors will commence "Access to Records" procedures when access to internal audit reports is denied by the contractor. For more information, please contact the professional(s) listed below, or your regular Crowell & Moring contact.

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