

CONTRACT AUDIT TOPICS AND CONSIDERATIONS

Topics 1-32

Please refer to Topic Guide/Program for Potential Audit Steps

*An Asterisk After the Topic Indicates a Topic guide/program is on IGMET under “Reference Materials and Tools” at: <https://www.ignet.gov/content/federal-audit-executive-council>

#A Hashtag Indicates a Topic can be considered in one or more sections (e.g. Pre-Award and Post-Award)

Federal Acquisition Cycle

The Federal Acquisition Cycle for auditing purposes can be broken into two phases-Pre-Award and Post-Award.

Section 1 on page 3 of this Framework identifies topic areas that are relevant for audit purposes in the **Pre-Award phase**.

Section 2 on page 14 of this Framework identifies topic areas that are relevant for audit purposes in the **Post-Award phase**.

For more information on the Acquisition cycle for Contracting purposes, please visit the Federal Acquisition Institute and review their “Contracting Professional Smart Guides” at:

<https://www.fai.gov/resources/contracting-professionals-smart-guide>

The Federal Acquisition Regulations (FAR) and The GAO Standards for Internal Controls in the Federal Government also known as the “Green Book”

During the process for awarding and administering procurements, Federal Agencies must adhere to the FAR and the GAO’s Green Book. The FAR is the primary set of rules in the Federal Acquisition Regulations System, which governs the acquisition process for executive branch agencies. The FAR sets forth uniform policies and procedures for acquisitions by all executive branch agencies; the system also includes agency acquisition regulations that implement or supplement the FAR.

To ensure that they adhere to the FAR’s requirements, agencies must design, implement, and operate an effective system of internal controls; the Green Book provides the criteria for internal control systems. In the Green Book, the GAO defines five components of a strong internal control system: control environment, risk assessment, control activities, information and communication, and monitoring. Grouped within the components are 17 principles, including designing control activities and identifying and remediating deficiencies, which represent the specific requirements necessary to establish an effective internal control system.

Negotiated Acquisition Types

Competitive

In a competitive procurement, the Government receives bids from available vendors and evaluates those bids before choosing a supplier. Competitive procurements are rated by weighing the bidders’ costs as well as past performance, expertise, and other non-cost factors. This promotes competition, makes the procurement process more transparent, and can in theory lower Government costs; however, competitive procurement processes can be lengthy and involve complex paperwork.

Sole-Sourced

Sole-source procurements are awarded without competition, when the item or service is available from only one source or meets justifications set forth by Federal regulations. A sole-source procurement requires support, including justification and approval documents and market research, to justify why the award will not be competed. While sole-source procurements often result in less time spent obtaining goods and services, they can also result in higher costs because of the lack of competition.

Types of Government Contract Vehicles

Firm Fixed

Under a fixed-price contract, the contractor agrees to deliver the product or service required at a price not more than the agreed-to maximum. Fixed-price contracts should be used when the contract risk is relatively low, or defined within acceptable limits, and the contractor and the government can reasonably agree on a maximum price.

Cost Reimbursement and Cost-Plus

Cost-reimbursement, or cost-plus, is a type of contract where a contractor is paid for all its allowed expenses up to a set limit, plus additional payment to allow the company to make a profit. Cost-reimbursement contracts contrast with fixed-price contracts, in which the contractor is paid a negotiated amount regardless of incurred expenses. Under a cost-reimbursement contract, the contractor agrees to provide its best effort to complete the required contract. These contracts provide for payment of allowable incurred costs, to the extent prescribed in the contract. They include an estimate of total cost to obligate funds and establish a ceiling that the contractor cannot exceed (except at its own risk) without the approval of the contracting officer.

Time and Materials

T&M contracts are a hybrid of fixed-price and cost-reimbursement contracts. This type of contract is a good example of the way contractors and the government do not always have the same interests: T&M contracts present the highest risk to the government and lowest risk to the contractor, and thus are the least desirable contract type for the government. Time-and-Materials (T&M) contracts allow government purchasing officials to buy supplies or services on the basis of:

- Direct labor hours at specified fixed hourly rates that include wages, overhead, profit and general and administrative expenses
- Actual material costs

Indefinite Delivery Indefinite Quantity (IDIQ)

An IDIQ contract provides for an indefinite quantity of a product or service, with stated limits, during a fixed period. This type of contract requires the government to order (and the contractor to furnish) at least a stated minimum quantity of supplies or services. The contracting officer decides a reasonable maximum quantity for the total contract. Using an IDIQ allows the government to select several possible vendors for an agency to rely on, then ask that small group of vendors to bid against one another to complete each separate task; giving the government a competitive price for each task without initiating a new contract competition and all that it would demand of contracting officers

Section 1: Pre-Award (Contract Formation)

Consists of acquisition planning to contract development to contract award.

Note: How a contract is formed/awarded, plays a role in how it is administered post-award.

Topic 1: Acquisition Planning*

Was an acquisition plan or streamlined acquisition strategy summary written and approved at the appropriate level?
(References: [FAR 7.103](#) and [FAR 7.105](#))

If a significant change occurs (scope, dollar value, contract type, etc.) after the acquisition plan was approved/ signed, is there evidence that the acquisition strategy was updated and routed through the original approving authority?
(References: [FAR 7.104](#), [FAR 7.105](#) and [FAR 7.503](#))

Did the Contracting Officer review acquisitions to determine if they can be set aside for small business and get small business specialist coordination? (Reference: [FAR 19.501](#))

If the contract involves bundling or consolidation, has the required analysis including alternative strategies to mitigate the effect on small business and actions to maximize small business participation been performed, along with the determination that bundling is necessary and justified? (Reference: [FAR 7.107](#))

Are environmental and energy conservation objectives adequately considered and addressed in the acquisition plan and contract requirement? (References: [FAR 7.103](#) and [FAR 7.105\(b\)\(17\)](#))

Topic 2: Market Research*

Was market research conducted to include identifying potential commercial sources and is it appropriately documented? (References: [FAR 10.001\(a\)\(3\)](#), [FAR 10.002 \(b\) & \(e\)](#); [FAR 12.101\(a\)](#))

Has 30-day advance notification been given to small businesses affected? Was appropriate Market Research conducted for acquisitions involving consolidation, bundling and tiered evaluations? (Reference: [FAR 10.001](#))

Topic 3: PR Package

Do purchase requests contain sufficient information to accurately define the requirement in terms of (a) functions to be performed (b) performance required (c) essential physical characteristics or (d) that enable and encourage offerors to supply commercial items? (Reference: [FAR 11.002](#))

Topic 4: Synopsis

Are notices of proposed contract actions displayed in a public place or by an appropriate electronic means?
(Reference: [FAR 5.101\(a\)\(2\)](#))

Are notices of proposed contract actions estimated to exceed \$25k transmitted to the government point of entry?
(References: [FAR 5.003](#); [FAR 5.101\(a\)\(1\)](#); [FAR 5.201\(b\)\(1\)](#); [FAR 5.207\(a\)](#) and [FAR 5.704](#))

For a combined synopsis/solicitation, was the synopsis prepared in accordance with regulations? (Reference: [FAR 12.603](#))

Were any exceptions to synopsisizing documented in the file? (Reference: [FAR 5.202](#))

Topic 5: Pre-Award

Did the contracting officer ensure he/she did not award contracts to, or consent to subcontracts with, contractors on the list of parties excluded from federal procurement and non-procurement programs? (References: [FAR 9.109-2](#), [FAR 9.404\(b\)\(1\)](#); [FAR 9.405](#))

Did the contracting officer request and receive a detailed technical analysis from the requesting activity when required? (Reference: [FAR 15.404-1\(e\)](#))

Was documentation completed and included in the file supporting the contracting officer's determination of responsibility of prospective contractors? (Reference: [FAR 9.105-2\(b\)](#))

Were amendments issued before/after the established time and date for the Receipt of proposals sent to all offerors that the contracting officer has not eliminated? (References: [FAR 14.208](#); [FAR 15.206](#))

Are procedures in effect to safeguard proposals from unauthorized disclosure throughout the source selection process and to secure bids before the bid opening date? (References: [FAR 3.104-4\(a\)](#); [FAR 3.104-5\(a\) & \(b\)](#); [FAR 14.401\(a\)](#); [FAR 15.207\(b\)](#))

Topic 6: Source Selection[#]

Was the Best Value Decision consistent with the solicitation's evaluation factors and sub-factors? (References: [FAR 15.101-1](#), [FAR 15.304](#), [FAR 15.305\(a\)](#); [FAR 15.308](#); [FAR 13.106-2\(a\)\(2\)](#))

Is the competitive range determination properly documented in the contract file? (Reference: [FAR 15.306\(c\)](#))

When required, was the appropriate source selection decision document (SSDD) prepared to reflect the Source Selection Authority (SSA) integrated assessment and award decision? (References: [FAR 15.102\(e\)](#), [FAR 15.308](#))

Did the contracting officer notify unsuccessful offerors within 3-days after contract award? (Reference: [FAR 15.503\(b\)](#))

Were debriefings to offerors conducted timely? (References: [FAR 15.505](#); [FAR 15.506\(a\)](#))

Topic 7: Subcontracting[#]

If the CO determines that there are no subcontracting possibilities (when a subcontracting plan is required) is there a written determination, approved at a level above the CO contained in the contract file? (Reference: [FAR 19.705-2\(c\)](#))

Has the CO notified the SBA of award of contract or contract modification with a subcontracting plan by sending a copy of the award document to the Area Director, Office of Government Contracting? (Reference: [FAR 19.705-6](#))

Is the CO acknowledging receipt of or rejecting the Individual Subcontracting Reports (ISR) and Summary Subcontract Reports in the Electronic Subcontracting Reporting System (eSRS)? (Reference: [FAR 19.705-6\(h\)](#))

Has the CO notified SBA of award of contract or contract modification with a subcontracting plan? (Reference: [FAR 19.705-6](#))

Is the CO acknowledging receipt of Individual Subcontracting Reports (IRS) and Summary Subcontract Reports? (Reference: [FAR 19.705-6\(h\)](#))

Topic 8: Small Business Considerations[#]

If the acquisition is for supplies or services that has an anticipated dollar value exceeding the micro-purchase threshold but not over the simplified acquisition threshold is it a set-aside for small business unless the contracting officer determines there is no reasonable expectation of offers from two or more responsible small business concerns that will be competitive? (Reference: [FAR 19.502-2\(a\)](#))

If the Contracting Officer does not proceed with a small business set-aside for acquisitions above the micro-purchase threshold up to the simplified acquisition threshold, is there a statement in the file explaining the reason for this unrestricted purchase? (Reference: [FAR 19.502-2\(a\)](#))

In acquisitions involving substantial bundling, does the Contracting Officer provide the Small Business Administration (SBA) procurement center representative the proposed acquisition package including a copy of the solicitation and all information relative to the justification of contract bundling (inclusive of the information required by FAR 7.107(e)) including acquisition plan or strategy at least 30 days prior to issuance of the solicitation? (Reference: [FAR 19.202-1\(e\)\(1\)\(iii\)](#))

Did the contracting officer include a factor to evaluate past performance indicating the extent to which the offeror attained applicable goals for small business participation under contracts that required subcontracting plans for solicitations that are not set aside for small business concerns involving consolidation or bundling, that offer a significant opportunity for subcontracting, evaluation factors for the subcontracting plan and include the small business specialist in the evaluation of offers that include subcontracting opportunities? (Reference: [FAR 15.304\(c\)\(3\)\(ii\)](#))

Topic 9: General[#]

When brand name or equal purchase descriptions are used, do they include, in addition to the brand name, a general description of those salient physical, functional, or performance characteristics of the brand name item that an “equal” item must meet to be acceptable for award? (Reference: [FAR 11.104\(b\)](#))

When using sealed bidding procedures, if descriptive literature is required, is a contracting officer's justification included in the file and does the solicitation clearly state the requirements? (References: [FAR 14.202-5 \(b\) & \(c\)](#))

When a collective bargaining agreement represents contractor employees, was a “Notice to Interested Parties” provided to the incumbent contractor and the collective bargaining agent at least 30 days in advance? (References: [FAR 22.1010\(a\) & \(b\)](#))

Do contracts authorizing a quantity variation contain the clause at FAR 52.211-16, "Variation in Quantity"? (References: [FAR 11.703\(a\)](#); [FAR 11.701\(a\)](#))

Were all blank areas in the clause at FAR 52.211-16 filled in? (Reference: [FAR 52.211-16](#))

Do purchase orders for subscriptions in which advance payment is authorized, contain the FAR 52.213-2 invoices, clause? (Reference: [FAR 13.302-5\(b\)](#))

When the contract involves material of a hazardous nature, is the clause at FAR 52.223-3, Hazardous Material Identification and Material Safety Data included? (Reference: [FAR 23.303\(a\)](#))

Were the clauses at FAR 52.232-33, Payment by Electronic Funds Transfer-Central Contractor Registration or FAR 52.232-34, Electronic Funds Transfer – Other than CCR included, as applicable? (Reference: [FAR 32-1110](#))

If the contract includes a warranty, was the warranty approved in accordance with agency procedures? (Reference: [FAR 46.704](#))

Topic 10: Undefined Contract Action (UCA)*#

When an undefinitized contract action (UCA) is issued, does the documentation justify the issuance of the UCA? (Reference: [FAR 16.603](#))

When a UCA is issued, does the file document the basis for the profit or fee negotiated to address the portion that had been completed? (Reference: [FAR 16.603-4](#))

Was the UCA definitized within the 180-day timeframe or did the file contain documentation to extend the definitization schedule? (Reference: [FAR 16.603-2\(c\)](#))

Topic 11: Cost/Pricing*

Does the Price Negotiation Memorandum (PNM) or contracting officer memorandum contain the statement that the price is fair and reasonable, and it was signed by the contracting officials and others as appropriate? (Reference: [FAR 15.406-3\(a\)\(11\)](#))

Does the contract file contain documentation that a price or cost analysis was performed on each task/delivery order to ensure a fair and reasonable price? (Reference: [FAR 15.404-1](#))

Is data clearly traceable from sources such as audits, technical reports, and proposals (including updates) to its use to develop a negotiation position and negotiation settlement? Is it clear what was not used and why? (Reference: [FAR 15.406-3](#))

Does the analysis consider all reasonably available information other than cost or pricing data? (Reference: [FAR 15.402\(a\)](#))

If a procurement does not require certified cost or pricing data, was an adequate price or cost analysis performed and documented? (References: [FAR 15.403-3](#) ; [FAR 15.404-1\(a\),\(b\) & \(c\)](#); [10 U.S.C. 2306a](#))

When required, was a certificate of certified cost or pricing data obtained and executed? Or was a waiver properly processed? (References: [FAR 15.406-2\(a\)](#); [FAR 15.403](#); [10 U.S.C. 2306a\(a\)](#))

If Cost or Pricing Data was required, is it clear what contractor data was/was not relied upon? (Reference: [FAR 15.406-3\(a\)\(6\)](#))

If cost or pricing data was not required based on a commercial item exception, does the contract file document specific steps taken to ensure that a fair and reasonable price was negotiated for the acquisition? (References: [FAR 12.209](#); [FAR 15.403-1\(b\)\(3\)](#); [10 U.S.C. 2306A\(d\)\(1\)](#))

If prior prices were used, were prices adjusted for quantity, escalation, and other factors necessary to be comparable to the current price, and was the validity of the reasonableness of the previous price(s) established? (Reference: [FAR 15.404-1\(b\)\(2\)\(ii\)](#))

Does the funding on the contract exceed the contract ceiling?

Topic 12: Funding[#]

Did the Contracting Officer (CO) obtain written assurance from responsible fiscal authority that adequate funds are available or expressly condition the contract upon availability of funds? (References: [FAR 32.702](#); [FAR 43.105](#))

If the contract is incrementally funded, is it an authorized use of the cited appropriation(s)? (Reference: [FAR 32.704](#))

Are incrementally funded contracts implemented using an appropriate limitations' clause? (Reference: [FAR 32.704](#))

During a contract closing procedure, was a contract funds review conducted and excess funds de-obligated? (Reference: [FAR 4.804-5\(a\)\(15\)](#))

If the contract is chargeable to a future appropriation, is an availability of funds clause included? (References: [FAR 32.702](#); [FAR 32.703-2](#))

Do contracts identify the items or services to be acquired as separate contract line items unless it is not feasible to do so which allows for the traceability of funds from accounting systems to contract actions? (Reference: [FAR 204.7103-1](#))

If new items have been added to a contract, have new contract line or subline item numbers or exhibit line item numbers been added in accordance with established procedures? (Reference: [FAR 204.7106\(a\)](#))

Is there a significant amount of funding obligated at the end of the fiscal year?

Are there a significant number of modifications moving funds from one funding line to another?

Does the funding on the contract exceed the contract ceiling?

Topic 13: Options[#]

Contracts shall:

- Specify the limits on the purchase of additional supplies/services or the overall duration of the contract, including any extension.
- State the period within which the option may be exercised.
- Set the period so as to provide the contractor adequate lead time to ensure continuous production.
- Unless otherwise approved in accordance with agency procedures, the total of the basic and option periods shall not exceed 5 years in the case of services and basic and option quantities shall not exceed the requirement for 5 years in the case of supplies. (Not applicable to technology contracts)

(Reference: [FAR 17.204](#))

Were the appropriate provisions and clauses included in the solicitations and contracts that provide for the exercise of options? (Reference: [FAR 17.208](#))

Did the contracting officer justify in writing the quantities or the term under option, the notification period for exercising the option, and any limitation on option price under FAR 17.203(g); and include the justification document in the contract file? (References: [FAR 17.203\(g\)](#), [FAR 17.205](#))

Did the contracting officer give the contractor a preliminary written notice to extend the term of the contract by the number of days specified in FAR clause 52.217-9 as well as exercise the option within the appropriate time frame? (Reference: [FAR 52.217-9](#))

If the CO elects to extend services IAW “Option to Extend Services” clause was the total of all extensions 6 months or less? (Reference: [FAR 52.217-8](#))

Prior to exercising options, did the contracting officer determine that: (1) funds are available; (2) the requirement covered by the option fulfills an existing government need; (3) the exercise of the option is the most advantageous method of fulfilling the government’s need, price and other factors (see paragraphs (d) and (e) of this section) considered; and (4) the option was synopsisized in accordance with part 5 unless exempted by FAR 5.202(a)(10) or other appropriate exemptions in FAR 5.202? (References: [FAR 5.202](#), [FAR 17.207\(c\)](#))

For contracts under a collective bargaining agent (CBA), did the contracting officer give both the incumbent contractor and its employees’ collective bargaining agent written notification of (1) the forthcoming successor contract and the applicable acquisition dates; or (2) the forthcoming contract modification and applicable acquisition dates; or (3) the forthcoming multiple year contract anniversary date was the Union notified prior to the option being exercised? (Reference: [FAR 22.1010\(a\)](#))

Topic 14: Cost Reimbursable Contracts[#]

For time and material (T&M) or labor hour contracts, is there appropriate justification for using this type of contract? (Reference: [FAR 16.601\(d\)](#))

For cost plus fixed fee contracts, is the fixed fee reasonable? (Reference: [FAR 15.404-4](#))

For cost plus award fee contracts, are award fee procedures properly documented and followed IAW the award fee plan and FAR 16.404 and 16.405-2? (References: [FAR 16.404](#) and [FAR 16.405-2](#))

For cost plus award fee contracts, is contractor performance evaluated consistent with the award fee plan? (Reference: [FAR 16.405-2](#))

For cost plus award fee contracts, does the contractor’s performance (as supported on the award fee plan) support the amount awarded to the contractor? If actual performance does not support the amount awarded, is there justification in the contract files explaining the difference in the amount awarded and the amount earned by the contractor based on the performance evaluation? (Reference: [FAR 16.405-2](#))

Topic 15: Indefinite Delivery Indefinite Quantity (IDIQ) Contracts[#]

Was the IDIQ a multiple award? If multiple awards were not made, does the file documentation contain a reasonable explanation (Determination and Finding (D&F)) for why an multiple award IDIQ multiple award contract was not made? (References: [FAR 16.504 \(c\)\(1\)\(ii\)\(c\)](#); [FAR 16.504\(c\)\(2\)](#))

On multiple award contracts, did the contracting officer afford every awardee a fair opportunity to be considered for a delivery order/task order exceeding the micro-purchase threshold? If one of the statutory exceptions were used, does the file have an adequate and approved justification waiving fair consideration? (Reference: [FAR 16.505\(b\)\(1\)](#))

Topic 16: Commercial Items and Services[#]

Do the items or services included on the contract meet the definition of commercial items or services as defined in FAR 12? (Reference: [FAR 12](#), [FAR 2.101](#))

Are the purchases of commercial items awarded competitively? (Reference: [FAR 6.001](#))

For the acquisition of commercial items, were only authorized contract types used? (Reference: [FAR 12.207](#))

When acquiring commercial items, were the terms and conditions of the clause at FAR 52.212-4, Contract Terms and Conditions-Commercial Items only tailored in accordance with commercial practices for the item(s) being acquired? (References: [FAR 52.212-4](#), [FAR 12.302](#))

When acquiring commercial services, were offerors evaluated and award made according to FAR 52.212-2 (COMMERCIAL SERVICES)? (References: [FAR 52.212-2](#), [FAR 12.301\(c\)](#); [FAR 13.106-1\(a\)\(2\)](#); [FAR 14.201-5\(c\)](#))

Were appropriate commercial acquisition provisions and clauses used where applicable? (References: [FAR 12.301](#); [FAR 12.302](#))

Are solicitation provisions and contract clauses other than those in FAR 12.301 used only when consistent with FAR 12.302? (References: [FAR 12.301](#); [FAR 12.302](#))

Were changes to contracts for commercial items made only by written agreement of the parties? (Reference: [FAR 52.212-4\(c\)](#))

Topic 17: Interagency Acquisitions[#]

Are Economy Act purchases supported by a determination and finding (D&F) when required? (Reference: [FAR 17.503](#))

Topic 18: Required Sources of Supply[#]

Is UNICOR considered as a source for items that they can furnish and if not utilized, was the appropriate exception cited? (Reference: [FAR 8.602](#))

Were at least three schedule contractors considered prior to placing an order more than the micro-purchase threshold? (Reference: [FAR 8.405-1\(c\)](#))

If the award was not to the low offeror, does the file adequately document the best value determination? (Reference: [FAR 8.405-2\(d\)](#))

Topic 19: Non-Competitive Actions^{*#}

Have all noncompetitive acquisitions been justified and approved at the appropriate levels and has the contract file been documented accordingly? (References: [FAR 6.303](#); [FAR 13.501\(a\)](#); [FAR 11.105\(a\)\(2\)\(ii\)](#); [FAR 8.405-6\(g\)\(2\)\(i-x\)](#))

Topic 20: Simplified Acquisitions[#]

Are "brand name or equal" descriptions used when the salient characteristics are firm requirements that an "equal" item must meet? (Reference: [FAR 11.104\(b\)](#))

Is FAR 52.211-6, Brand Name or Equal, included when brand name or equal purchase descriptions are included? (Reference: [FAR 11.107\(a\)](#))

Did the Contracting Officer post the brand name justification for acquisitions exceeding \$25K that use brand name specifications to the Government wide point of entry (GPE)/ (FedBizOpps) or the e-Buy system? (Reference: [FAR 5.102 \(a\)\(6\)](#))

Were quotes or offers evaluated inclusive of transportation charges from the shipping point of the supplier to the delivery destination? (Reference: [FAR 13.106-2\(a\)\(1\)\(ii\)](#))

Did the contracting officer document the proposed price as fair and reasonable prior to award? (affirmative statement is required to include the basis) (Reference: [FAR 13.106-3\(a\)](#))

Do purchase/delivery orders contain all required clauses? (Reference: [FAR 13.302-5\(a\)](#))

Do orders authorizing a quantity variation contain the clause at FAR 52.211-16, "Variation in Quantity"? (Reference: [FAR 11.703\(a\)](#); [FAR 11.701\(b\)](#), [FAR 52.211-16](#))

Do purchase orders for subscriptions, in which advance payment is authorized, contain the FAR 52.213-2, invoices clause? (Reference: [FAR 13.302-5\(b\)](#), [FAR 52.213-2](#))

Were un-priced purchase orders written and monitored IAW regulations? (Reference: [FAR 13.302-2](#))

If cancellations are issued via letter, does the contractor acknowledge the cancellation in writing? (Reference: [FAR 13.302-4\(b\)](#))

If a contractor has accepted an order in writing, is a termination processed IAW established guidelines? (Reference: [FAR 13.302-4\(a\)\(1\) & \(2\)](#))

Topic 21 Blanket Purchase Agreements (BPA) and Sole Sourced[#]

Does the BPA contain the required clauses? (Reference: [FAR 13.303-4 & b](#))

When the aggregate value of the BPA is estimated to exceed \$2,500 is the Service Contract Act included when services are involved? (Reference: [FAR 22.1006](#))

If using a BPA, were other than one source used to purchase and were small business set-asides reviewed? (References: [FAR 13.303-5 \(c\)](#) and [FAR 19.5](#))

Does the Contracting Officer furnish the BPA supplier with a list of individuals authorized to place calls either by name, title, or position, along with his/her organization and the dollar limitation for each call? (Reference: [FAR 13.303-3\(a\)\(4\)](#))

Does the documentation of BPA calls cite the appropriate purchase requisitions and accounting and appropriation data? (Does not apply to purchases made via GPC) (Reference: [FAR 13.303-5\(e\)\(4\)](#))

Are there sufficient BPAs established to ensure competition for purchases expected to exceed the micro-purchase threshold? (Reference: [FAR 13.303-5\(d\)\(1\) & \(2\)](#))

Does the contracting officer review BPA's at least annually to ensure authorized procedures are followed? (Reference: [FAR 13.303-6](#))

Topic 22: Contracts for Supplies[#]

Was Market Research conducted to determine whether commercial or NDI products were available, and is this appropriately documented in the file commensurate with size and complexity of the program? (Reference: [FAR 10.002\(d\) & \(e\)](#))

Does the documentation include assurance that the warranty is trackable and that an adequate administrative system for reporting defects exists? (Reference: [FAR 46.703\(c\)](#))

Topic 23: Contracts for Services[#]

For contracts above the simplified acquisition threshold (with the exceptions of those listed in FAR 37.102(a)(1)), is the contract performance based? (Reference: [FAR 37.102\(a\)\(1\)](#))

Does the performance plan (above the simplified acquisition threshold) include the following information: work requiring surveillance, the method of surveillance, the place where the Government performs the quality assurance, and is the inspection documented on an inspection or receiving report form or commercial shipping document/packing list? (Reference: FAR 46.401)
Do service contracts that cross fiscal years meet the requirements of FAR? (References: FAR 32.703-3 ; FAR 37.106 (c))
Does the period of performance not exceed one year for severable services? (Reference: FAR 32.703-3(b))
Are performance-based contracts actually performed and administered as performance-based arrangements? (Reference: FAR Subpart 37.6)
Were performance-based contracting methods used in preparation of the performance work statement (PWS) or Statement of Objectives (SOO)? (Reference: FAR 37.602 (a) and (b))
Do quality assurance personnel maintain the appropriate documentation concerning quality assurance? (Reference: FAR 46.401)
Has the contracting officer determined if the services are personal and in doubtful cases, obtained the review of legal counsel and documented the file appropriately? (Reference: FAR 37.103(a)(2), (3))
Do solicitations contain the appropriate wage determination? (Reference: FAR 22.1012-1)
Were labor interviews and, if required, investigations, conducted with the prime contractor and his subcontractors' employees? (Reference: FAR 22.406-7)
Were wage rate increases properly applied? (References: FAR 22-1006 ; FAR 52.222-43 & 44)
For multiple year and option contracts were wage adjustments made in compliance with FAR 52.222-43? (References: FAR 52.222-43 ; FLSA and SCA Price Adjustment Guide)
Topic 24: Construction Contracting[#]
Did the contracting officer, in conjunction with the requester, plan adequately for the acquisition of this project? Was an acquisition plan developed? (References: FAR 7.102 ; FAR 7.104 ; FAR 7.105)
Was the appropriate payment and performance bond clause included in the solicitation? If not, was documentation present IAW FAR 28.102-1? (References: FAR 28.102-3 ; FAR 28.102-1(a)(1)&(2))
Does the standard construction warranty apply and if so, was the appropriate clause included? (References: FAR 46.710(e) FAR 52.246-21)
Did the requirements package received from civil engineering include the following?
a. Funded PR? (Reference: FAR 32.702)
b. Liquidated Damages Estimate and Determination? (References: FAR 11.502 ; FAR 36.206)
Was a Post award Conference held before commencement of work? (Reference: FAR 42.503)
a. Was the Post award Conference documented properly? (Reference: FAR 42.503-3)
b. When a Post award Conference is not held, is a pre-performance letter setting forth the Government representative responsible for administering the contract and citing any unusual or significant contract requirements sent to the contractor? (Reference: FAR 42.504)

Do solicitations containing one or more items subject to statutory cost limitations inform offerors as to the applicability of cost limitations for each affected item in a separate schedule? (Reference: FAR 36.205 (b))
Has the contract superintendent been identified to the contracting officer? (Reference: FAR 36.506)
Did the Contracting Officer incorporate the appropriate wage determinations into the solicitation and contract and designate the work to which each determination or part thereof applies? (Reference: FAR 22.404-2)
Did the contractor provide evidence of the required insurance and insurance for subcontractors? Was a 30-day written cancellation notice requirement included? (References: FAR 28.301 & 302 ; FAR 52.228-5)
Was past performance data evaluated for construction acquisitions? (Reference: FAR 15.304(c)(3)(i))
Were payment and performance bonds and consent of surety submitted and reviewed by the contracting officer? (References: FAR 28.102 ; FAR 28.201)
For performance periods over 60-days and expected to exceed the simplified acquisition threshold, did the contracting officer obtain Contract Progress Schedule or other locally/ contractor developed form? (References: FAR 36.515 ; FAR 52.236-15)
Were progress payments properly computed and based on the percentage of project completion? (References: FAR 32.103 ; FAR 52.232-5)
For construction projects designed by A&E firms, did the CO determine if changes required were due to an A&E design deficiency? (Reference: FAR 36.608)
For construction contracts designed by A-E firms, did the CO make a written statement of the reasons for the decision to recover or not recover the costs from the firm if changes to construction contracts were due to an A-E design deficiency? (References: FAR 36.608 ; FAR 36.609-2)
When the contracting officer exercises an option to extend the term of a contract for construction, or a contract that includes substantial and segregable construction work, did the contracting officer modify the contract to incorporate the most current wage determination? (Reference: FAR 22.404-12(a))
If the contractor's progress was unsatisfactory during any period for which a progress payment was to be made, was a percentage (not to exceed 10%) of the progress payment retained (or documentation as to why it was not)? (References: FAR 32.103 ; FAR 52.232-5)
Was final inspection and acceptance made by the Government? (Reference: FAR 52.246-12)
Did the Contractor use GSA Form 1142 Release of Claims to provide the certification required under FAR 52.232-5(h)? (Reference: FAR 52.232-5)
Topic 25: Architect and Engineering (A&E) Contracts[#]
Is the 6% statutory limitation observed? (Reference: FAR 15.404-4(c)(4)(i)(B))
Are the construction funding limitation and A&E's responsibility to redesign in conflict? Is the contract file properly documented? (References: FAR 36.609-1(a) ; FAR 52.236-22)
Do any delivery orders issued against an open-end A&E contact exceed the contract maximum order limitation? (Reference: FAR 52.216-19)

Did the contracting officer document the negotiated agreement for each order and were the differences in labor hours and labor categories between the government objective and A&E proposal explained? (Reference: [FAR 15.406-3](#))

Has an A&E performance evaluation been accomplished for the contract and/or delivery/task orders when required? (Reference: [FAR 42.1502\(f\)](#))

Did the evaluation board prepare a selection report and recommend, in order of preference, at least three firms that were considered to be the most highly qualified? (Reference: [FAR 36.602-3](#))

Was an independent government estimate of the cost of A&E services submitted to the contracting officer before commencing negotiations for each action expected to exceed \$250,000? (Reference: [FAR 36.605](#))

Topic 26: Contract Cost Principles and Procedures[#]

Are there any applicable agency supplements relevant to the selected cost under audit? (References: [FAR 31.201-1\(b\)](#); [FAR 31.201-2\(d\)](#))

Has the contractor and contracting officer entered into an advance agreement for treatment of special or unusual costs and statistical sampling methodologies? (Reference: [FAR 31.109](#))

Did the contractor receive any rebates, allowances, or credits? If so, did they credit those applicable portions back to the Government? (Reference: [FAR 31.201-5](#))

Is the contractor treating direct costs and indirect costs consistently for the same purpose? (Reference: [FAR 31.202\(a\)](#))

Section 2: Post-Award (Contract Administration)

Consists of contract execution to modifications to contract close out.

Note: How a contract is formed/awarded, plays a role in how it is administered post-award.

Topic 27: Post Award

Were late bids/offers handled properly and were late bidders/offerors promptly notified that bids/offers will or will not be considered? (References: [FAR 14.304](#); [FAR 15.208](#))

Were post award conferences conducted and are they included in the contract file? (Reference: [FAR 42.503-3](#))

Did the contractor provide written evidence of the required insurance and is a current copy on file? (References: [FAR 28.301](#); [FAR 52.228-5](#))

Were payment, performance and consent of surety bonds submitted and reviewed by the contracting officer? (References: [FAR 28.102](#); [FAR 28.103](#); [FAR 28.106-5](#))

Topic 28: Contract Administration

Is there a quality assessment plan for evaluating contractor performance?

Are the acquisition team documenting contractor performance evaluations as required? (Reference: [FAR 42.1502\(a\)](#))

Topic 29: Modifications

Are there a significant number of modifications increasing the price of the contract or ceiling?

Are modifications to contracts citing the appropriate authority? (References: [FAR 43.202](#); [FAR 42.202](#); [FAR 53.243](#))

Did the contracting officer include a "Statement of Release" in the supplemental agreement when required? (Reference: [FAR 43.204\(c\)](#))

Topic 30: Claims[#]

Does the Contracting Officer follow proper procedures in determining and processing claims? (Reference: [FAR 33.2](#))

Topic 31: Terminations

Were cure and show cause notices issued timely and properly for termination for default? (Reference: [FAR 49.402-3](#))

Were the procedures for termination for convenience and termination for default followed? (References: [FAR 49.2](#); [FAR 49.4](#))

Topic 32: Closeout*

Were contract files closed in accordance with the procedures at FAR 4.804-5? (Reference: [FAR 4.804-1\(b\)](#), [FAR 4.804-5](#))

Were quick close-out procedures used, when appropriate, to reduce administrative costs and deobligate funds? (Reference: [FAR 42.708](#))

Were contract files properly stored, handled, and disposed of after being closed? (*Reference: [FAR 4.805](#)*)