

Contract Audit Guide Framework Introduction

The purpose of this document is to provide a suggested framework of issues to consider when planning audits or reviews of contracts. It is intended that audit teams use the framework and research questions outlined in the document as a construct for developing a contract audit guide. Each question references the relevant sections of the Federal Acquisition Regulation. Therefore, the document can also be used as a guide to the acquisition regulations that are applicable to the different phases of contract activities, including pre-award, award, and post-award activities and acquisition types. By answering the series of questions under each section of the framework, auditors will be able to identify potential areas of risk in order to develop the most appropriate audit steps.

Because not all areas outlined in the framework may be applicable to the type of contract being reviewed, users of the framework should select only those items that are relevant. Audit teams are encouraged to use this document, with other tools, to assess risk, and should also apply qualitative and quantitative tools when analyzing and measuring risk for acquisition reviews.