CONTRACT AUDITS

AYHAN AKBEL - AUDITOR
Ayhan Akbel-CGAP

- Certified Government Auditor (CGAP)
- 25+ years of auditing and accounting experience
- Federal and State government auditor
- Worked 11 years for Federal Government contractors as Contract Compliance Specialist and Accounting Manager
What we audit?

- Cost proposals,
- Accounting System
- Time Keeping System
- Indirect Rates
- Incurred Costs
- Follow up
- Contract Closeout
Audit Criteria

- Federal Acquisition Regulations (FAR)
- Agency FAR Supplement – Health and Human Services Acquisition Regulations (HHSAR)
- Cost Accounting Standards (CAS)
- OMB Circulars
- Generally Accepted Government Auditing Standards (GAGAS)
- Generally Accepted Accounting Principles (GAAP)
- Other Laws and Regulations
Contracting Officer (CO) requests audits;

- **Before the Contract:**
  - Cost Proposal Review
  - Accounting and Timekeeping Systems Review
  - Indirect Rates Review

- **During the Contract:**
  - Incurred Costs Review
  - Indirect Rates Review
  - Follow up Audit

- **After the Contract:**
  - Final Indirect Rates Review
  - Contract Closeout Review
Please email your questions to:

- Kwame Fosu, Auditor
  - Kwame.Fosu@hhs.gov

- Ayhan Akbel, Auditor
  - Ayhan.Akbel@hhs.gov