



United States Department of

Health & Human Services

Office of the Assistant Secretary for Preparedness and Response



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



When/How we audit?

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

QUESTIONS?

Please email your questions to:

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