|  |  |
| --- | --- |
| **Date Prepared:** |  |
| **Auditor completing the survey:** |  |
| **Supervisory Auditor** |  |
| **Cognizant Field Audit Office:** |  |
|  |
| **Contractor Point of Contact(s) and Position(s):** |  |
| **Contractor Contact Information:** **(phone, email)** |  |

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| **PART A – GENERAL CONTRACTOR INFORMATION** |
|  |
| 1. **BASIC INFORMATION**
 |
| Contractor’s Name: *(Prepare a separate Part A for each Division)* |
| RAM Photonics, LLC |
| Division name, if applicable: |  |
| CAGE Code(s): |  |
| DUNS Code(s): |  |
| Address: |  |
| Telephone: |  |
| E-mail: |  |
| Parent organization, if applicable: |  |
| CAGE Code(s): |  |
| DUNS Code(s): |  |
| Address: |  |
| Telephone: |  |
| E-mail: |  |
|  |
| Yes: [ ] No: [ ] N/A: [ ]  | Is contractor classified as a small business through the Small Business Administration?If yes, document the classification of the small business.Small Business |
|  |  |
| Accounting Software: | *Identify the specific accounting system software used.* QuickBooks Premier Accountant Edition 2020 |
| Yes: [ ] No: [ ] N/A: [ ]  | Have there been any changes in the last two years, or are there plans to implement future changes, in the methods used to account for or allocate costs? *(changes in composition of pools or bases of indirect overhead pools, changes in accounting for cost as direct or indirect, changes in the method for allocating G&A expense to final cost objectives, etc.)* If yes, describe the changes below: |
| Date changes took place, or are planned to take place: | *Date of change or planned change.* |
| Changes in accounting system or accounting methodologies: None |
|  |
| Labor System:  | *Identify how labor costs are accumulated and recorded. Include the specific software used to charge and report labor costs, if the labor system is a component of the accounting software or is accumulated in a separate system and then integrated with the accounting information, etc.*  |
|  |
| Points of Contact:  |
| Accounting: |  |
| Contracts / Proposals: |  |
| Billing: |  |
| Incurred Cost Submission: |  |
|  |
| Contractor Fiscal Year End: |  |
| Location(s) of accounting records: |  |
|  |
| 1. **TYPES OF MAJOR PRODUCTS AND SERVICES**
 |
| **NAICS code:**  |
|  | **Type of activity** | **Description of activities and services/products provided.** |
| Yes: [ ] No: [ ]  | Manufacturing |  |
| Yes: [ ] No: [ ]  | Service |  |
| Yes: [ ] No: [ ]  | Construction |  |
| Yes: [ ] No: [ ]  | Other |  |
|  |  |  |
| 1. **ORGANIZATIONAL STRUCTURE**
 |
|  |
| **Type of Organization** |
| Yes: [ ] No: [ ] N/A: [ ]  | Corporation (*Complete section 3a below if contractor is incorporated.)* |
| Yes: [ ] No: [ ] N/A: [ ]  | Partnership (*Complete section 3b below if the contractor is a partnership.)* |
| Yes: [ ] No: [ ] N/A: [ ]  | Sole Proprietor (*Complete section 3c below if contractor is a sole proprietorship.)* |
| Yes: [ ] No: [ ] N/A: [ ]  | Joint Venture *(Complete 3d below if the contractor is a joint venture.)* |
|  |
| * 1. **Corporations:**
 |
|  | **Type of Incorporation:** |
| Yes: [ ] No: [ ]  | Publicly Traded |
| Yes: [ ] No: [ ]  | Closely Held. If closely held, is this a family-owned corporation? Yes: [ ]  |
| * 1. **Partnerships:**
 |
| Type of Partnership: *LLC* *List the names and positions/titles of the partners*. Add rows as necessary |
| **Partner Name** | **Position/Title** |
|  |  |
|  |  |
|  |  |
|  |
| * 1. **Sole Proprietor:** (*List the name, and contact information of the registered sole proprietor.)*
 |
| **Name** | **Contact Information** |
|  |  |
|  |
| * 1. **Joint Venture:** *(List the entities that comprise the Joint Venture)*
 |
| **Entity Name:** | **Contact Information** |
|  |  |
|  |  |
|  |
| 1. **OTHER ORGANIZATIONAL INFORMATION:** *Document any additional information pertinent to understanding the contractor’s structural organization.*
 |
|  |
| 1. **RELATED PARTY TRANSACTIONS:**

*Document the businesses or names of related-party entities with whom the contractor conducts business.*  |
|  |
| 1. **BREAKDOWN** **OF SALES** - for fiscal year ending [*Insert* *FYE]. (Insert the total amounts for each customer, the amounts by contracting-type vehicle, and the percentage to total sales for each line. Separately identify sales related to DoD Foreign Military Sales (FMS))*
 |
|  | **Total Sales** | **Cost-Type** | **Fixed-Price** | **T&M/LOE** | **Other****(specify type)** |
| **Customer** | **(in ‘000s)** | **$$** | **%** | **$$** | **%** | **$$** | **%** | **$$** | **%** |
| DoD (non-FMS) |  |  |  |  |  |  |  |  |  |
| DoD-FMS |  |  |  |  |  |  |  |  |  |
| Non-DoD |  |  |  |  |  |  |  |  |  |
| Commercial |  |  |  |  |  |  |  |  |  |
| **TOTALS** |  |  |  |  |  |  |  |  |  |
|  |
| **INDEPENDENT PUBLIC ACCOUNTING FIRM (IPA)** Does the contractor have an independent public accounting firm performing any work for them? Yes: [ ]  No: [ ] If yes, complete the following |
| IPA Firm Name: |  |
| Services Provided: |  |
|  |
| 1. **INTERNAL AUDIT**

Does the contractor have an internal audit function? |
| Yes: [ ] No: [ ]  | If yes, document the name of the individual responsible for the internal audit activities: |
| Name: |  |
| Phone No.: |  |
| Email: |  |
|  |
| 1. **DISCLOSURE STATEMENT**
 |
| Yes: [ ] No: [ ]  | Is the contractor required to submit a CASB Disclosure Statement? |
| If yes, date the D/S was approved by the ACO: |  |
| Name of cognizant ACO: |  |
| *Obtain a copy of the D/S and maintain in the electronic contractor perm file.* |
|  |
| 1. **Contractor employees*.***

**Number of employees:\_\_\_\_\_\_\_\_\_\_***Identify the number of employees charging as Direct (D) or/and Indirect (I) employees for each of the contract types below, and whether the employees work on –site or off-site.*  |
| **Location** | **# of Employees** | **#D** | **#I** | **Location** *(City, State)* | **# of Employees by Type of Government Contract** |
| **Cost-Type** | **Fixed-Price** | **T&M /LOE** | **Other** |
| **On-Site** |  |  |  |  |  |  |  |  |
| **On-Site** |  |  |  |  |  |  |  |  |
|  |
| 1. **POST-EMPLOYMENT RETIREMENT BENEFITS**

*Describe the type of post-employment retirement benefits provided by the contractor.*  |
|  |
| 1. **CONTRACTS AND SUBCONTRACTS AWARDED DURING THE PREVIOUS FY**

Use the embedded Excel file to document the contract/subcontract information for contracts awarded in the previous FY.  |
|  |
| *Add any additional comments deemed pertinent.* |

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| **PART B – ACCOUNTING SYSTEM AND INTERNAL CONTROL** |
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| *This section provides the auditor with an understanding of the overall design of the accounting system and basic information related to internal control. Responses should provide the titles of policy documents and the location of the policies to facilitate auditors’ accessing the policies during future engagements and in updating this survey. Note that smaller contractors may have informal policies and procedures, which does not, in and of itself, necessarily increase risk to the government. If policies are informal, note that in the response.*  |
|  |
| 1. **ACCOUNTING SYSTEM**
 |
|  | **Question** | **Response** |
|  | Are there written policies for the accounting system? | Yes: [ ]  No: [ ]   |
|  | How are accounting policies reviewed and updated?  |  |
|  | How does the accounting system identify the individuals that initiated, recorded, reviewed, and approved transactions? |  |
|  | Does the contractor have a chart of accounts that identifies account numbers with descriptions? | Yes: [ ]  No: [ ]  *If yes: identify the title, date, and location of the policy.* |
|  | Are the accounting records controlled by the general ledger?  | Yes: [ ]  No: [ ]   |
|  | How frequently are accounting transactions posted to the general ledger? |  |
|  | How are journal entries and adjusting journal entries initiated, reviewed, and approved? |  |
|  | How are responsibilities assigned for initiating, recording, and approving financial transactions? |  |
|  | What kind of exception reports are available to ensure costs are current, accurate and complete?  |  |
|  | Can the accounting system identify direct cost at the contract and project level? |  |
|  | How are credits and discounts on purchases recorded and allocated to cost objectives? |  |
|  | How does the contractor record costs for bid and proposal effort? |  |
|  |
| 1. **BILLINGS**
 |
|  | **Question** | **Response** |
|  | How are vouchers prepared (e.g., manual or automated process) and approved? |  |
|  | How does the contractor provide oversight of subcontractor billings?  |  |
|  | Does the contractor have billing briefs? *(Which generally provide contract ceilings, special contract terms, funded amounts, etc.)* | Yes: [ ]  No: [ ]  |
|  | How does the contractor identify and exclude unallowable cost from billings and claims to the government? |  |
|  | How does the contractor get their billing rates? (DCAA/ACO/PCO) |  |
|  | How often does the contractor request changes in billing rates? |  |
|  | How are billing rates updated? |  |

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| 1. **INDIRECT RATES**
 |
|  | **Question** | **Response** |
|  | How does the contractor develop and update its indirect rates? |  |
|  | How does the contractor identify direct from indirect costs? |  |
|  | How do employees developing estimates and preparing proposals (including incurred cost proposals) ensure they are using the appropriate indirect rates? |  |
|  |
| 1. **LABOR**
 |
|  | **Question** | **Response** |
|  | Are there written polices for labor charging?  | Yes: [ ]  No: [ ]  *If yes: identify the title, date, and location of the policy.* |
|  | Are there written policies or procedures for completing timesheets, and management review and approval of timesheets? | Yes: [ ]  No: [ ]  *If yes: identify the title, date, and location of the policy.* |
|  | How do employees record their time? |  |
|  | How do employees know how to record their time properly? |  |
|  |
| 1. **PURCHASES – MATERIAL, SUPPLIES, SERVICES**
 |
|  | **Question** | **Response** |
|  | Does the contractor have written policies or procedures that include purchasing authorization thresholds and limitations? | Yes: [ ]  No: [ ]  *If yes: identify the title, date, and location of the policy.* |
|  | How are procurement requests initiated, reviewed and approved? |  |
|  | How does the contractor ensure purchases are made only for bona fide business needs? |  |
|  | How are prices determined to be fair and reasonable? |  |
|  |
| 1. **COMPENSATION**
 |
|  | **Question** | **Response** |
|  | Does the contractor have written policies and procedures for compensation or an established compensation plan? | Yes: [ ]  No: [ ]  *If yes: identify the title, date, and location of the policy.* |
|  | How does the contractor ensure compensation is consistent with its established compensation plan? |  |
|  | How does the contractor determine pay increases, bonuses, and promotions are appropriate? |  |
|  | How does the contractor ensure compensation is consistent with contract terms? |  |
|  |
| 1. **OTHER**
 |
|  | **Question** | **Response** |
|  | Does the contractor have written policies for an ethics program?  | Yes: [ ]  No: [ ]  *If yes: identify the title, date, and location of the policy.*  |
|  | How are employees trained in ethics requirements for the government contracting environment? |  |
|  | How do employees report suspected illegal acts, waste, fraud or abuse? |  |
|  | How does the contractor respond to reports of suspected illegal acts, waste, fraud or abuse? |  |
|  | How does the contractor ensure employees do not have conflicts of interests?  |  |
|  | How does the contractor ensure its employees are competent to perform in their job functions? *(e.g., training programs/requirements for continuing education or certifications relevant to job functions, requiring minimum educational qualifications, etc.)* |  |
|  | How does the contractor assess whether they will achieve contract objectives and compliance with contract terms? |  |
|  | How are employees notified of changes to contract terms or regulations? |  |

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| **PART C – SUMMARY OF SURVEY INFORMATION - AUDITOR’S RECOMMENDED ACTIVITIES**  |
| **Instructions:***Place a checkmark beside each type of service/engagement recommended for future activities at this contractor and document your rationale for why this service is recommended (i.e., provide a summary of risk factors observed).*  |
| **Check If Recommended** | **DCAA Activity** | **Rationale For Recommending The Activity Be Performed At This Contractor** |
| [ ]  | 10100 Incurred Cost Audit |  |
| [ ]  | 10310 MAAR 6  | Floor checks, verify existence of personnel. |
| [ ]  | 10320 MAAR 13 | Verify purchased services or materials. |
| [ ]  | 17500 Progress Payments |  |
| [ ]  | 17741 Post-award Accounting System |  |
| [ ]  | 19100 D/S Audit |  |
| [ ]  | 194xx CAS Audit (Specify the CAS audit program(s)) |  |
| [ ]  | 23000 FPRP |  |
| [ ]  | Other (*Identify*) |  |
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|  |  |  |
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|  |
| **Supervisory Auditor Review:** |
| Name:  | Date Reviewed:  |
| **Additional Review (if required):** |
| Name:  | Date Reviewed:  |