

# Contract Auditing Course

Master contract auditing techniques with expert-led training, real-world case studies, and practical tools for evaluating costs and compliance.

Group classes in Live Online and onsite training is available for this course. For more information, email [onsite@graduateschool.edu](mailto:onsite@graduateschool.edu) or visit: <https://sdfm.graduateschool.edu/courses/contract-auditing>



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## Course Outline

### Module 1: Overview of Contract Auditing

- Objectives of Contract Auditing
- Role of the Contract Auditor in the Procurement Process
- Types of Awards
- Types of Contracts
- Types and Objectives of Contract Audits

### Module 2: Federal Acquisition Regulations (FAR)

- Purpose and Structure of FAR
- Overview of FAR Part 31, Contract Cost Principles
- FAR Provisions Regarding Contract Audit Activity
- Allowability of Costs

### Module 3: Cost Accounting Standards (CAS)

- Purpose of CAS
- CAS Coverage and Disclosure Statement Determination
- Overview of CAS 401, 402, and 418

### Module 4: Allocation of Costs

- Direct vs. Indirect Costs
- Determining Overhead Rates
- Allocating Indirect Costs to Contracts

### Module 5: Quantitative Techniques

Audit Applications of Quantitative Techniques

### Module 6: Performing a Price Proposal Audit

- Planning for the Audit
- Review of Proposal and Data Submitted by the Contractor

- Review of Direct and Indirect Costs
- Preparing Recommendations for the Contracting Officer

#### **Module 7: Performing the Historical Cost Audit**

- Planning for the Audit
- Review of Direct Costs
- Review of Indirect Costs and Rates
- Preparing Recommendations for the Contracting Officer