

DCAA MEMORANDUM FOR REGIONAL DIRECTORS COVER SHEET
AUDIT GUIDANCE/MANAGEMENT MEMORANDUM NO. 96-O-079 (R)

DEFENSE CONTRACT AUDIT AGENCY

Date of MRD: 28 June 1996

Subject of MRD: Audit Management Guidance on Electronic Transmission (E-mail) of Audit Reports and Acknowledge

Current Audit Guidance and/or Audit Management Guidance Affected:
CAM

<u>Paragraph</u>	<u>Explanation of Effect on Current Version of CAM</u>
9-103	Adds guidance on the electronic receipt of requests for audit services and
10-217	electronic transmission of acknowledgments and audit reports

STANDARD AUDIT PROGRAMS

Type or Pro Forma Step

Program Document Name No. Explanation of Effect on Current Audit Program
NONE

PRO FORMA AUDIT REPORTS

Type of Pro Forma Sec/

Report Document Name Para Explanation of Effect on Current Audit Report

ALL	ALL	Add reference for e-mail addresses in all report types in the section, DCAA Personnel
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MEMORANDUMS FOR REGIONAL DIRECTORS

<u>MRD No.</u>	<u>Date</u>	<u>Subject/Explanation of Change</u>
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INTERNAL CONTROL AUDIT PLANNING SUMMARY

Section

<u>CAPS No.</u>	<u>State control (s) Affected by the Change</u>
NONE	

DCAA PAMPHLETS/REGULATIONS/INSTRUCTIONS

<u>DCAAP/RI/No.</u>	<u>Date</u>	<u>Page/Sec/Par</u>	<u>Explanation of Effect</u>
025.11	9/22/88		Update Instruction for use of e-mail outside of DCM

PROGRAM OBJECTIVE DOCUMENTS/FMIS USER MANUAL

<u>POD/Man</u>	<u>Page/Sec/Par</u>	<u>Explanation of Effect</u>
IONE		



IN REPLY REFER TO

DEFENSE CONTRACT AUDIT AGENCY
8725 JOHN J. KING MAN ROAD, SUITE 2135
FORT BELVOIR, VA 22060-6219

28 June 1996
96-O-079(R)

0730.1

MEMORANDUM FOR REGIONAL DIRECTORS, DCAA

SUBJECT: Audit Management Guidance on Electronic Transmission (E-Mail) of
Audit Reports and Acknowledgments

The Internet gateway at Headquarters and the regions now allows Field Audit Offices (FAOs) to transmit and receive electronic mail (e-mail). E-mail will allow efficient and economical communication while promoting a paperless environment using the Internet. Therefore, e-mail should be used to communicate with requesters whenever practical [During the course of ongoing audit communications with contracting officers, we should make them aware of our e-mail capabilities and offer its use.] The purpose of this memorandum is to provide guidance about the electronic transmission of acknowledgments and audit reports to all recipients. Information on electronically mailed audit requests is also provided.

Currently, we have identified one large customer, DCMD West, which uses the AmiPro word-processing software which cannot be converted by our Microsoft Word software. Therefore, we should not electronically transmit acknowledgments and audit reports which are prepared in Microsoft Word to this customer. DCMC Headquarters and DCMD West have informed us that they are planning to upgrade the software used in the Western District during this fiscal year.

In addition, as we coordinated the draft e-mail guidance during this past month, several of our customers expressed some concern with their respective communication networks and connections with the Unclassified but Sensitive Internet Protocol Router Network (NIPRNET). We have met with these customers to address their questions; however, as we implement these procedures Agency-wide, some of our customers may need additional time to implement as they address these types of issues. Therefore when asked, FAOs should continue to provide audit reports through the postal mail without using e-mail until these customers' concerns are resolved.

Security

Audit reports and some requests for audits covered by this MRD are designated "For Official Use Only": (FOUO). DCAA FOUO documents are considered within DoD to be "unclassified, but sensitive" documents. DCAA, as well as the majority of our DLA customers, are provided Internet (e-mail) support by the Defense Information Systems Agency (DISA). Defense Information System Network (DISN). Part of the DISN is the NIPRNET which evolved from the consolidation of the former Defense Logistics Agency Corporate Network (DCN) and Defense Data Network (DDN) Pilot Internet. The NIPRNET is managed by DISA Regional Control Center (RCC) located in Columbus, Ohio. DISA RCC has stated that as a general rule, e-mail traffic between DoD clients supported by the NIPRNET (those with a ".mil" extension in

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their e-mail address), remains within the network. Therefore, all DCAA e-mail traffic will be transacted only through DISA supported communications channels. Transmission of FOUO material from private, commercial provider service is prohibited. Inquiries should be made about communications with non-DoD (non Military), customers on a case-by-case basis with the points of contact identified at the end of this MRD. An example of this type customer would be those with a ".gov" or ".edu" extension in their e-mail address.

Electronic Requests for Audit Services

Receipt of E-mail Requests

There are no special requirements associated with audit requests received by e-mail. See Enclosure 7, Questions and Answers, for responses to possible questions related to e-mail requests.

Conversion of Requests Received

Audit requests may be prepared using various word-processing programs. Microsoft Word automatically converts the document files generated by many word-processing programs, such as WordPerfect and MultiMate, when the files are opened. If the FAO's version of Microsoft Word does not include the file converter for the software package used by the customer, then the FAO should contact their regional IMD representative for assistance. It is possible that the necessary converter is available at the regional office or from Microsoft.

Electronic Transmission of Acknowledgments and Audit Reports

Transmission in an E-mail Format

Customers should receive an e-mail report which is the same as they are receiving in a paper format, i.e., a complete document which does not require assembly. Therefore, there is no requirement to send "a paper copy of these documents. However, until the electronic transmission of an audit report has been **successfully** demonstrated with a customer, you should FAX a copy of the report cover sheet to the requester simultaneously with the electronic transmission. The process of using the FAX confirmation **should** only be for a short period of time **unless** there are problems. Also, if the **report** is either not completely in an electronic format or the report is not one electronic document, then a complete paper version must be provided for easy customer use.

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Document Protection

All reports which are transmitted electronically must be protected from accidental changes using the "Write Reservation Password." When a report is protected, it prevents users, other than the creator, from making changes to the original document. Other users can open the document as read-only. If contracting officers want to work with the data in the report, they simply copy the data to another document. Changes can be made to the data in the new document while the official audit report is unchanged under the original audit document name. Enclosure 1 provides instructions about how to protect a document with a "Write **Reservation Password**."

Conversion of Electronically Transmitted Documents

Audit reports are prepared in **Microsoft Word** and will usually be electronically transmitted in Word. However, you should convert the report to a different word-processing program, if requested by the contracting officer. Word is capable of converting documents to a number of programs using the "Save As" command under "File," .(See Enclosure 2)

Compression of Documents

DCAA has no limitation on the size of documents that can be transmitted using cc: Mail, however, requesters' mail software programs may contain a document size limitation. Usual —, limits run between 100,000 to 300,000 bytes. Unless you know your customer's size limits, audit reports over 100,000 bytes should be compressed using the PKWARE Inc. **PKZIP software**. Reports can be compressed so that they are self-extracting and do not require the customer to have the **PKZIP software**. Instructions about compressing documents with the **PKZIP software** are provided in Enclosure 3. If you need **further** assistance with compressing audit reports, contact your regional **IMD** representative.

Use of E-mail Capabilities

Use of the Internet e-mail capabilities will not require any special effort. Users access the Internet through cc: Mail. The only noticeable difference will be the use of an e-mail addressing convention rather than a **cc:Mail** addressing convention. Instructions on sending an e-mail transmission are provided in Enclosures 4 and 5. A list of e-mail addresses for Headquarters, Regions, and FAOS is provided **in** Enclosure 6 and will be included in the next update of the *Directory of DCAA Offices, DCCAP 5100.1*.

Communications

As we implement e-mail, good communication will ease the transition and can resolve potential issues **upfront**. For example, more communication will initially be required between DCAA and its customers to **identify** e-mail capabilities, addresses and the computer software being used. At **the** beginning of the audit, clearly communicate to the customer exactly what they

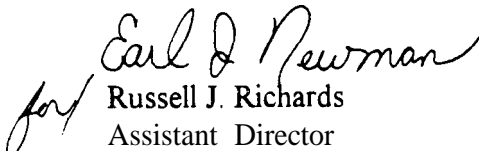
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should expect to receive. Make them aware that documents are prepared in Microsoft Word, will be protected, and will be compressed (when applicable).

We are excited about the potential savings and service improvements from using e-mail, and are working hard to make our customers aware of its capabilities. To communicate these capabilities during ongoing audits, **all** audit acknowledgments should include information about our e-mail capability including the FAO e-mail address. Headquarters is working jointly with DCMC Headquarters to implement e-mail usage, and PLAs are actively communicating our e-mail capabilities with their buying commands and the **DCMC** Customer Liaison Representative (CLR) counterparts.

We invite regions and FAOS to share their electronic experiences with us through the regional office. We will use the **information** to enhance the Agency's e-mail policy. Because use of e-mail is a new process, there will be many questions. We have answered some of these questions in Enclosure 7. As additional questions are identified, direct them to personnel in the regional office. Regional personnel should refer any questions to Ms. Joyce Friedland, Program Manager; Pricing, Finance & Claims, at (703) 767-2270 and Mr. Eric Weber, Computer Specialist, Network Operations Branch at (703) 767-1080.


for Russell J. Richards
Assistant Director
Operations

Enclosures -7

1. Instructions to Protect Audit Documents with a Write Reservation Password
2. Convert Audit Documents
3. Instructions to Create a Self-extracting **PKZIP** Document
4. Instructions for E-mail Transmission, **cc:Mail** for DOS
5. Instructions for E-mail Transmission, **cc:Mail** for Windows
6. Listing of **DCAA** E-mail Addresses
7. Questions and Answers

DISTRIBUTION: C

INSTRUCTIONS TO PROTECT AUDIT DOCUMENTS WITH A WRITE RESERVATION PASSWORD

All audit documents must be protected with a Write Reservation Password before they are transmitted electronically. Remember to document the password used in the audit file. You will need it the next time that you want to **modify** the document. Additional instructions to either change or delete a password can be found in the *Microsoft Word User Guide* on pages 488 and 489.

1. Open the document you want to protect using a Write Reservation Password.
2. From the File menu, choose **“SAVE AS”**.
3. If you have not yet named the document, type a name in the **“FILE NAME”** box
4. Choose the **“OPTIONS”** button.
5. In the Write Reservation Password box, type a password, and then choose the **“OK”** button.

A password can contain up to 15 characters and can include letters, numbers, symbols, and spaces. As you type the password, Word displays an asterisk (*) for each character you type. Note that passwords are case-sensitive.

6. When Word prompts you to confirm the password, retype it and then choose the **“OK”** button.
7. To save the document choose the **“OK”** button.
8. Document the password in the audit file.

INSTRUCTIONS TO CONVERT AUDIT DOCUMENTS FROM MICROSOFT WORD TO A DIFFERENT WORD-PROCESSING PACKAGE

Microsoft Word is able to convert document files to different word-processing packages,

1. Open the document you want to convert to a different word-processing package.
2. From the File Menu, choose **“SAVE AS”**.
3. Since you **will** be retaining a copy of the audit document for DCAA in a Microsoft Word format, change the name of the document which will undergo the conversion process by entering a new file name in the **“FILE NAME”** box.
4. Select the **“SAVE FILE AS TYPE”** box and select the word-processing package to which the document is to be converted; for example, **WordPerfect 5.x for Windows or Word for Macintosh 5.0**. If the word-processing package is not included as an option, call your regional **IMD** personnel for assistance.
5. To save the document in the new word-processing format select **“OK”**

CREATING A SELF-EXTRACTING PKZIP DOCUMENT

DCAA utilizes PKWARE Inc. PKZIP Version 2.04g for compressing documents. All Agency LANs have a copy of the software located on the "Y" drive under subdirectory: Y:\APP\PKWARE.

The following instructions explain the procedure for creating a self-extracting ZIP version of a document:

1. Users must be logged onto their LAN
2. From Windows select the "MAIN" icon
3. Select the "MS-DOS **PROMPT**" icon. This will bring you to the C:\WINDOWS> prompt.
4. From the C:\WINDOWS> prompt type: **CD Y: \APP\PKWARE** and press the Enter key.
5. Change to the directory where the document to be compressed resides. For example, if your document is saved on your "F" drive type in **F:** and press the Enter key. This will return a **F:\>** prompt. If for example you store your documents under a subdirectory called **REPORTS**, you would type **CD \REPORTS** and press the Enter key. This will return a **F: \REPORTS>** prompt.

For the remaining instructions, we will assume the document to be compressed is MS Word document 96A21001.DOC and is stored on the F: drive at the root directory. In step 5 above the user would type from the C:\Windows> prompt: **F:** and press return. This will bring up the **F:\>** prompt.

Creating a self-extracting ZIP file is accomplished in two (2) steps. The first step is to create the ZIP file and the second is to make the ZIP file self-extracting. The command to create a ZIP version of your document is:

PKZIP [zipfile] [file(s) .ext]

Where **[zipfile]** is the name of the resulting ZIP file and **[file(s).ext]** is the name of the document(s) you want compressed. The resulting ZIP file will have a default file extension of **.ZIP**.

The command to convert a ZIPed file into a self-extracting ZIP file is:

ZIP2EXE [zipfile]

Where **[zipfile]** is the name of the resulting ZIP file created in the first step above

Using document 96A21001.DOC from our example in step 5 above:

6. From the **F:\>** prompt type: **PKZIP 96A21001 96A21001.DOC** and press the Enter key. This will return lines of information pertaining to the **PKZIP** version and your machine type. Following these messages you will see:

Creating ZIP: 96A21001.ZIP
Adding: 96A21001.DOC Deflating (XX%), done.

There has now been a file, 96A21001.ZIP created

Assume you also had supplemental exhibits and schedules to go along with 96210001.DOC. We will assume the report is an Excel spreadsheet titled 96 A2101A.XLS. To compress both documents into one (1) ZIP document you would type: **PKZIP 96A21001 96A21001.DOC, 96A2101A.XLS** and press the Enter key. [Note that both or all files to be compressed must reside in the same subdirectory].

This will return lines of information pertaining to the **PKZIP** version and your machine type. Following these messages you will see:

Creating ZIP: 96A21001.ZIP
Adding: 96A21001.DOC Deflating (XX%), done.
.... Adding: 96A2101A.XLS Deflating (XX%), done.

There has now been a file, 96A21001.ZIP created.

The second step is to make the just created 96 A21001.ZIP file self-extracting

7. From the same **F:\>** prompt type: **ZIP2EXE 96A21001** and press the Enter key. This will return lines of information about Self-Extract Creator and the message:

Creating a Full Featured Self Extractor

96A21001.ZIP => 96A21001. EXE

There has now been a file, 96A21001.EXE created.

If you want to check the documents, type: **DIR 96A21 O*.***. This will return a listing of all documents beginning with 96A21O from your **F:\subdirectory**. Using our examples you would see four (4) documents displayed as follows:

96A21001.DOC
96A2101A.XLS
96A21001.ZIP
96A21001. EXE

The file 96A2 1001 .EXE will be the file you select as the attachment to your cc: Mail/e-mail message to the customer, Sending a self-extracting version is recommended, because the customer may not have PKWARE'S **PKZIP** software or they may have an earlier version than 2.04g.

8. To return to Windows type: **EXIT** and press the Enter key.

With a self-extracting document, the customer, **after** receiving the document, need only execute the file name as he/she would any other application on the system. Using **our** example with the document stored on the customer's F: drive, the customer would type at the DOS prompt: **F:\>96A21001** and press the Enter key. This will return lines of information about **PKSFX FAST!**, the SelfExtract Utility. Following these messages the customer would see:

Searching EXE: [Drive] /96A21001. EXE (where Drive is the customer's drive and subdirectory)

Inflating: 96A21001.DOC

Inflating: 96A2101A.XLS (If more than one document was compressed)

If for some reason the file 96A21001.DOC existed previously on the customer's subdirectory, the extracting utility will return the following message:

PKSFX:(W18) Warning! 96A21001.DOC already exists. Overwrite (y/n)?

The customer has the choice, by typing in a "y" or "n", of overwriting the existing file. If the customer types in "n", then the extraction process **will not** create document 96 A21001.DOC but will instead go to the next file. If the second file from our example. 96A2101A.XLS, did not previously exist, it **would be** extracted. The customer will then have to rename the previous document and begin again.

INSTRUCTIONS TO TRANSMIT AUDIT ACKNOWLEDGMENTS AND REPORTS ELECTRONICALLY USING CC:MAIL FOR DOS

The following are instructions on how to transmit documents electronically using the Agency's cc:Mail software. These instructions are structured for FAOS with a local cc:Mail post office, not offsite suboffice locations running cc:Mail Remote.

When appropriate, perform any or all of the following *functions before* entering cc:Mail to transmit the document:

1. Using **Microsoft Word**, protect the document. The required method of document protection is "**Write Reservation Password.**" This method allows other users to open the document as read-only. Instructions for protecting a Word document can be found in the *Microsoft Word User Guide*, Chapter 21, page 487.
2. Perform any document conversion agreed upon between you and the customer. If the customer requests the MS Word document be converted to Lotus AmiPro, follow the instructions outlined in the *MS Word User's Guide*. The preferred method is to let the customer perform the conversions of any DCAA Word 6.0 documents.
3. Check the final document size. Some customers' mail software will have limits set on the size of a message being received. If the customer has such limits, audit reports exceeding the limit should be converted to a self-extracting compressed file using PKWARE'S PKZIP software.

When the document is ready for transmission to the customer, the FAO manager, supervisor, or authorized user should sit at cc:Mail using their assigned *RORG mailbox and password and perform the following:

1. Select "**PREPARE NEW MESSAGE**".
2. Select "**REQUEST RECEIPT**".
3. Select "**ADDRESS TO PERSON**".
4. Select "**\$DCAAXXXNET**". Press Enter.

(Note: replace the **XXX** with the following identification codes for the applicable region or Headquarters.)

<u>Region/HQ</u>	<u>Identification Code</u>
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Eastern Region	REA
Central Region	RCE
Mid-Atlantic Region	RMA
Western Region	RWE
Northeastern Region	RNE
Headquarters	HQ1

5. At the "To:" prompt, type in the e-mail address of the individual to receive the communication. For example, if sending to **Tricia** Canard use **tcanard@hq1.dcaa.mil** or to David Probert use **probertdb.jfk@navair.navy.mil**. Press Enter.

NOTE THAT NAMES AND ADDRESSES SHOULD BE ENTERED IN lower case. While cc:Mail accepts upper and lower case, not all mail systems do. Mailbox names starting with *, such as those associated with our office symbols, are acceptable.

6. Press the "**ESC**" key to end.
7. If you need to copy the document to another individual, for example, a PLA, proceed with this step, Otherwise skip to step 8.
- a. Select "**COPY TO PERSON**".
 - b. Select "**\$DCAAXXXNET**".
 - c. At the "**TO:**" prompt, enter the e-mail address of the person to receive the copy of the report. Press Enter.
 - d. Press the "**ESC**" key to end.
8. If you need to send a blind copy of the document, for example to the RAM, proceed with this step. Otherwise skip to step 9.
- a. Select "**BLIND COPY TO PERSON**".
 - b. Select "**\$DCAAXXXNET**".
 - c. Enter the e-mail address of the person to receive the blind copy of the report. Press Enter.
 - d. Press the "**ESC**" key.

9. Select **“END ADDRESSING”**.

10. Type in a **“SUBJECT”** to include the audit assignment number. Press Enter.

11. Type in a message to the addressee. [Contents of what should be included in the message are discussed in the Q& A.] To end the message, press “F10”.

12. Select **“ATTACH COPY OF DOS FILE”**. This command will allow you to attach your Microsoft Word document to the **cc:Mail** message for transmission.

a. Backspace over the drive prompt, unless it is the one where the document is stored.

b. Enter the “drive\path\file name of the document to be sent”. Example:
f:\word\report.doc or report.zip or report. exe.

If you are sending a compressed file, make sure you select the report, zip version of the document. If you are sending a self-extracting compressed file, make sure you select the report. exe version of the document.

13. Select **“SEND THE MESSAGE”**.

INSTRUCTIONS TO TRANSMIT AUDIT ACKNOWLEDGMENTS AND REPORTS ELECTRONICALLY USING CC:MAIL FOR WINDOWS

The following are instructions on how to transmit documents electronically using the Agency's **cc:Mail software**. These instructions are structured for FAOS with a local **cc:Mail post office**, not offsite suboffice locations running **cc:Mail Remote**. We recognize that this is new software. These instructions are not comprehensive guidance about how to use the new features of **cc: Mail for Windows**. Comprehensive guidance will be provided by Regional **personnel** as **cc:Mail Windows** is installed. These instructions only address the steps needed to use the guidance in this memorandum.

When appropriate, perform any or all of the following functions **before** entering **cc:Mail** to transmit the document:

1. Using Microsoft Word, protect the document. The required method of document protection is **"Write Reservation Password."** This method allows other users to open the document as read-only. Instructions for protecting a Word document can be found in the *Microsoft Word User Guide*, Chapter 21, page 487.
- 2 Perform any document conversion agreed upon between you and the customer. If the customer requests the MS Word document be converted to Lotus AmiPro, follow the instructions outlined **in the MS Word User's Guide**. The preferred - method is to let the customer perform the conversions of any DCAA Word 6.0 documents
3. Check the final document size, Some customers' mail software will have limits set on the size of a message being received, If the customer has such limits, audit reports exceeding the limit should be converted to a self-extracting compressed file using **PKWARE's PKZIP** software.

When the document is ready for transmission to the customer, the FAO manager, supervisor, or authorized user should sign onto **cc:Mail** using their assigned *RORG mailbox and password and perform the following:

1. To prepare your message, click on MESSAGE on the menu bar,
2. Click on **NEW MESSAGE on the Message menu.**
3. To request Return Receipt, click once in the **Receipt Box to mark it.**

4. To address using Internet, either type **\$DCAAXXXNET** in the Address box and press Enter; *OR* click once on the Address Button, then double click on **\$DCAAXXXNET**.

(Note: XXX should be replaced with the applicable region or Headquarters identification code as follows.)

<u>Region/HQ</u>	<u>Identification Code</u>
Eastern Region	REA
Central Region	RCE
Mid-Atlantic Region	RMA
Western Region	RWE
Northeastern Region	RNE
Headquarters	HQ1

5. In the “**Type or Select from List**” box, type in the E-mail address **in lower case letters** of the individual to receive the communication.

Addressing examples: For Tricia Canard use **tcanard@hq1.dcaa.mil** or for David Probert use **probertdd.jfk@navair.navy.mil**. Mailbox names starting with *, such as those associated with our office symbols, can also be used with Internet, for example ***oitn@hq1.dcaa.roil**,

6. After typing the address, click on **OK**.
7. If you need to copy the document to another individual, for example, a PLA, proceed with this step. Otherwise, skip to step 8.
- Click on the down arrow beside “**TO**” and click on CC.
 - Double click on **\$DCAAXXXNET**; or click on the box where the address is to be typed, type in **\$DCAAXXXNET**, press Enter. [Note: If you choose to type in **\$DCAAXXXNET**, **\$DCAAXXXHUB** may appear in the box **after** you begin typing, but keep typing! The system is attempting to save you keystrokes and time by the guessing/displaying, based upon the letters you have typed.]
 - In the “**Type or Select from List**” box, type in the E-mail address **in lower case letters** of the **person to** receive a copy of the report.
 - Click on **OK**.
8. If you need to send a blind copy of the document, for example to the RAM, proceed with this step. Otherwise, skip to step 9.

- a. Click on the down arrow box and click on **BCC**.
 - b. Double click on **\$DCAAXXXNET**; or click on the box where the address **is** to be typed, type in **\$DCAAXXXNET**, press Enter. [Note If you choose to **type** in \$DCAAXXXNET, **\$DCAAXXXHUB** may appear in the box **after** you begin typing, but keep typing! The system is attempting to save you keystrokes and time by the **guessing/displaying**, based upon the letters you have typed.]
 - c. In the “**Type or Select from List**” box, **type** in the E-mail address **in lower case letters** of the person **to** receive a blind copy of the report.
 - d. Click on **O K**.
9. Once you have finished addressing to include copies **furnished**, exit from the Address menu by either clicking on **Done** or pressing the Esc key, if you have not already done so.
 10. Back on the New Message screen, click in the Subject line and type in a subject to include the audit assignment number. Press Enter.
 11. Type in a message to the addressee, [Contents of what should be included in the message are discussed in the Q& A.]
 12. To attach your Word document **to** the message, click on **Attach** on the menu bar.
 13. Click on **Files** on the Attach menu.
 14. Fill in the correct drive, directory, and **file** name of the document to be transmitted:

DRIVE

Click on the down arrow **then** click on the drive letter where the file resides, for example, **C:**.

DIRECTORY

Click or double click on the directories, as necessary, to change to the **directory** where the file resides, for **example**.
m o w s/**WINWORD**.

FILE NAME

Click on the **correct** file name and click **OK**. Sample file names
REPORT.DOC (Word document) or **REPORT. ZIP** (pkzipped
document) or **REPORT. EXE** (self-extracting pkzipped document)

Upon completion, click on OK

15. You are now ready to send your message

Click on Message on the menu bar.

16. Click on **Send** on the Message menu.

DEFENSE CONTRACT AUDIT AGENCY

Current cc: Mail/e-mail **Office** Locations

as of 11 March 1996

REGION/OFFICE	E-MAIL	ADDRESS
CENTRAL REGION		
Director, Central Region - Chuck T. Cherry	● RD-3	@ce.dcaa.mil
Office of Regional Resources Mgr	● RC-3	@rce.dcaa.mil
Financial Management Division	● RCF-3	@rce.dcaa.mil
Information Management Division	● RCI-3	@rce.dcaa.mil
Human Resources Management Division	● RCP-3	@rce.dcaa.mil
Regional Audit Managers	● R4MA(-E)-3	@rce.dcaa.mil
Office of Regional Spec Prog Mgr	● RS-3	@rce.dcaa.mil
AM/EDP/OA Division	● RSA-3	@rce.dcaa.mil
Int' estitative Support Division	● RSI-3	@rce.dcaa.mil
Special Projects Division	● RSS-3	@rce.dcaa.mil
Technical Programs Division	● RST-3	@rce.dcaa.mil
Denver Branch Office	● fao3 121	@rce.dcaa.mil
Lockheed Martin Astronautics Res Ofc	● fao3 13 1	@rce.dcaa.mil
Chicago Branch Office	● fao3 141	@rce.dcaa.mil
St Louis Branch Office	● fao320 1	@cc.dcaa.mil
Salt Lake Vane) Branch Office	● fao323 1	@rce.dcaa.mil
Arlington Branch Office	● fao33 11	@rce.dcaa.mil
McDonnell Aerospace Res Ofc	● fao342 1	@rce.dcaa.mil
Austin Branch Office	*fao3501	@rce.dcaa.mil
Dallas Branch Office	*fao351 1	@rce.dcaa.mil
Houston Branch Office	● fao352 1	@rce.dcaa.mil
Richardson Branch Office	*fao3531	@cc.dcaa.mil
Minneapolis Branch Office	● fao354 1	@rce.dcaa.mil
St Paul Branch Mice	● fao3571	@rce.dcaa.mil
Desert Valley Branch Once	*fao3581	@rce.dcaa.mil
McDonnell Douglas Corp Res Ofc	● fao36 11	@rce.dcaa.mil
Lockheed Martin Tact Air Sys RO	*fao371 1	@cc.dcaa.mil
Hughes Missile Svstems Co Res Ofc	● fao3761	@rce.dcaa.mil
Bell Project Office	● fao3801	@rce.dcaa.mil
EASTERN REGION		
Director, Eastern Region - Richard R. Buhre	● RD-1	@z&a.dcaa.mil
Office of Regional Resources Mgr	● RC-1	@rea.dcaa.mil
Financial Management Division	● RCF-1	@rea.dcaa.mil
Information Management Division	● RCI-1	@rea.dcaa.mil
Human Resources Management Division	● RCP-1	@rea.dcaa.mil
Regional Audit Managers	● RAMA(-E)-1	@rea.dcaa.mil
Office of Regional Spec Prog Mgr	● RS-1	@rea.dcaa.mil
AM/EDP/DIIS Division	● RSA-1	@rea.dcaa.mil
Investigative Support Division	*RSI-1	@rea.dcaa.mil
Operations Audits Division	● RSO-1	@rea.dcaa.mil

DEFENSE CONTRACT AUDIT AGENCY

Current cc: **Mail/e-mail Office** Locations

as of 11 March 1996

REGION/OFFICE	E-MAIL	ADDRESS
Technical Programs Division	● RST-1	@rea.dcaa.mil
Atlanta Branch Office	● fao1101	@rea.dcaa.mil
New Orleans Branch Office	● fao1221	@rea.dcaa.mil
Tampa Bay Branch Office	● fao1271	@ea.dcaa.mil
North Carolina Branch Office	● fao1281	@rea.dcaa.mil
Melbourne Branch Office	● fao1301	@rea.dcaa.mil
Titusville Branch Office	● fao1311	@rea.dcaa.mil
Lockheed Martin Aero Sys Res Ofc	● fao1441	@ea.dcaa.mil
Lockheed Martin Orlando Res Ofc	● fao1461	@lea.dcaa.mil
Indianapolis Branch Office	● fao1621	@rea.dcaa.mil
Dayton Branch Office	● fao1641	@ea.dcaa.mil
Hampton Roads Branch Office	● fao1661	@rea.dcaa.mil
Northern Ohio Branch Office	● fao1701	@rea.dcaa.mil
Newport News Shipbuilding Res Ofc	● fao1721	@ea.dcaa.mil
General Electric Company Res Ofc	● fao1731	@ea.dcaa.mil
Ingalls Shipbuilding Inc Res Ofc	● fao1751	@rea.dcaa.mil
MID-ATLANTIC REGION		
Director, Mid-Atlantic Region - William H. Kraft, Jr	● RD-6	@rma.dcaa.mil
Office of Regional Resources Mgr	● RC-6	@rma.dcaa.mil
Financial Management Division	● RCF-6	@h-ma.dcaa.mil
Information Management Division	*RCI-6	@rma.dcaa.mil
Human Resources Management Division	● RCP-6	@rma.dcaa.mil
Regional Audit Managers	*RAMA(-E)-6	@ma.dcaa.mil
Office of Regional Spec Prog Mgr	● RS-6	@rma.dcaa.mil
AM/EDP/DIS Division	*RSA-6	@ma.dcaa.mil
Investigative Support Division	● RSI-6	@rma.dcaa.mil
Operations Audits Division	● RSO-6	@-ma.dcaa.mil
Special Projects Division	● RSS-6	@rma.dcaa.mil
Technical Programs Division	*RST-6	@-ma.dcaa.mil
Alexandria Branch Office	● fao6121	@rma.dcaa.mil
Baltimore Branch Office	● fao6141	@rma.dcaa.mil
Fairfax Branch Office	*fao6151	@rma.dcaa.mil
Philadelphia Branch Office	● fao6181	@ma.dcaa.mil
Mountainside Branch Office	● fao6191	@rma.dcaa.mil
Northern New Jersey Branch Office	● fao6201	@rma.dcaa.mil
Silver Spring Branch Office	*fao6221	@rma.dcaa.mil
District Branch Office	● fao6261	@rma.dcaa.mil
National Branch Office	*fao6271	@rma.dcaa.mil
Columbia Branch Office	● fao6311	@rma.dcaa.mil
Rockton Branch Office	● fao6321	@rma.dcaa.mil
Roslyn Branch Office	*fao6331	@rma.dcaa.mil
Southern New Jersey Branch Office	● fao6341	@rma.dcaa.mil
Binghamton Branch Office	*fao6351	@rma.dcaa.mil

DEFENSE CONTRACT AUDIT AGENCY

Current cc: **Mail/e-mail** Office Locations

as of 11 March 1996

REGION/OFFICE	E-MAIL	ADDRESS
Pittsburgh Branch Office	● fao6381	@rma.dcaa.mil
Lockheed Martin Mt. Laurel Res Ofc	● fao650i	@rma.dcaa.mil
Westinghouse Elec Corp Res Ofc	● fao6521	@ a. dcaa.mil
Lockheed Martin Corporate Res Ofc	● fao6631	@r-ma. dcaa.mil
NORTHEASTERN REGION		
Director, Northeastern Region - Francis P. Summers, Jr	● RD-2	@rne.dcaa.mil
Office of Regional Resources Mgr	● RC-2	@rne.dcaa.mil
Financial Management Division	● RCF-2	@rne.dcaa.mil
Information Management Division	● RCI-2	@rne.dcaa.mil
Human Resources Management Division	● RCP-2	@rne.dcaa.mil
Regional Audit Managers	● IL4MA(-E)2	@rne.dcaa.mil
Office of Regional Spec Prog Mgr	*RS-2	@rne.dcaa.mil
AM/EDP/DIS Division	● RSA-2	@rne.dcaa.mil
Investigative Support Division	*RSI-2	@rne.dcaa.mil
Operations Audits Division	● RSO-2	@rne.dcaa.mil
Special Projects Division	● RSS-2	@rne.dcaa.mil
Technical Programs Division	● RST-2	@rne.dcaa.mil
Burlington Branch Office	● fao2161	@rne.dcaa.mil
Boston Branch Office	*fao21 71	@rne.dcaa.mil
Waltham Branch Office	● fao2 181	@me. dcaa.mil
European Branch Office	● fao2 191	@rne.dcaa.mil
Long Island Branch Office	● fao2201	@rne.dcaa.mil
New York Branch Office	*fao221 1	@rne.dcaa.mil
Syracuse Branch Office	● fao223 1	@rne.dcaa.mil
Great Lakes Branch Office	● fao2261	@rne.dcaa.mil
Loral Corporate Resident Office	*fao2341	@rne.dcaa.mil
Gen Dynamics Elec Boat Res Ofc	● fao236 1	@rne.dcaa.mil
Gen Dynamics Land Sys Div Res Ofc	● fao2381	@rne.dcaa.mil
Grumman Aerospace Corp Res Ofc	● fao244 1	@rne.dcaa.mil
Upstate New York Branch Office	● fao2501	@rne.dcaa.mil
UTC Corporate Resident Office	*fao2601	@rne.dcaa.mil
UTC P&W Manufacturing Res Ofc	*fao2641	@rne.dcaa.mil
Sikorsky Aircraft Corp Resident Ofc	● fao2661	@rne.dcaa.mil
Raytheon Corporate Res Ofc	*fao2671	@rne.dcaa.mil
Bay States Branch Office	● fao2701	@rne.dcaa.mil
Raytheon Elec. Sys. Div. Res Ofc	● fao2801	@rne.dcaa.mil
Greater Connecticut Branch Office	*fao2901	@me. dcaa.mil
WESTERN REGION		
Director, Western Region - Robert W. Matter	*RD-4	@rwe.dcaa.mil
Office of Regional Resources Mgr	● RC-4	@rwe.dcaa.mil
Financial Management Division	● RCF4	@h-we. dcaa.mil

DEFENSE CONTRACT AUDIT AGENCY

Current cc: Mail/e-mail **Office** Locations
as of 11 March 1996

REGION/OFFICE	E-MAIL	ADDRESS
Information Management Division	● RCI-Z	@rwe.dcaa.mil
Human Resources Management Division	● RCP4	@rwe.dcaa.mil
Regional Audit Managers	● RAMA(-E)-4	@rwe.dcaa.mil
Office of Regional Spec Prog Mgr	● RS4	@rwe.dcaa.mil
AM/EDP/DIIS Division	● RSA-4	@rwe.dcaa.mil
Investigative Support Division	● RS14	@rwe.dcaa.mil
Operations Audits Division	*RSO-4	@rwe.dcaa.mil
Technical Programs Division	● RST-4	@rwe.dcaa.mil
South Bay Branch Office	● fao41 11	@rwe.dcaa.mil
East Bay Branch Office	● fao4141	@rwe.dcaa.mil
San Diego Branch Office	● fao4151	@rwe.dcaa.mil
North County Branch Office	● fao4 171	@rwe.dcaa.mil
Santa Ana Branch Office	*fao4 181	@rwe.dcaa.mil
Pacific Branch Office	● fao1201	@rwe.dcaa.mil
San Fernando Valley Branch Office	● fao423 1	@rwe.dcaa.mil
Seattle Branch Office	● fao426 1	@rwe.dcaa.mil
Peninsula Branch Office	● fao428 1	@rwe.dcaa.mil
Silicon Valley Suboffices Bmch Ofc	● fao429 1	@rwe.dcaa.mil
University/FFRDC Branch Office	● fao43 11	@rwe.dcaa.mil
Sierra Branch Office	● fao432 1	@rwe.dcaa.mil
Oxnard Branch Office	● fao4361	@rwe.dcaa.mil
Boeing Co Resident Ofc	● fao4381	@rwe.dcaa.mil
McDonnell Douglas Aerospace/HB RO	● fao446 1	@rwe.dcaa.mil
Hughes Corporate Office Res Ofc	*fao451 1	@rwe.dcaa.mil
Hughes/El Segundo Resident Office	● fao452 1	@rwe.dcaa.mil
Rockwell Int Corp/Seal Beach ResOfc	● fao4701	@rwe.dcaa.mil
Northrop Grumman Corp Resident Ofc	● fao472 1	@rwe.dcaa.mil
TRW Redondo Beach Resident Office	● fao479 1	@rwe.dcaa.mil
San Gabriel Valley Branch Office	● fao4901	@rwe.dcaa.mil
HEADQUARTERS		
Director DCAA - William H. Reed	*D	@hq1.dcaa.mil
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Executive Officer - Robert F. Brauch	● DX	@hq1.dcaa.mil
EEO Officer - Vicki S. O'Donnell	● DE	@hq1.dcaa.mil
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General Counsel - Kirk B. Moberley, Jr	● DL	@hq1.dcaa.mil
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Dep Ast Dir Oper - Earl J. Newman, Jr	● OO	@hq1.dcaa.mil
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Chief, Adm Res Br - Alexander A. Humulock, III	● OAIA	@hq1.dcaa.mil
Chief, Course Dev Br - Peggy Kruse	● OAID	@hq1.dcaa.mil
Education Specialist - Joseph C. Burton	*OAIE	@hq1.dcaa.mil

Enclosure

DEFENSE CONTRACT AUDIT AGENCY

Current cc: Mail/e-mail Office Locations

as of 11 March 1996

REGION/OFFICE	E-MAIL	ADDRESS
Registrar - Clay Dean	● OAIT	@hq1.dcaa.mil
Chief, Aud Liaison Div - Anne-Marie Chavez	*OAL	@hq1.dcaa.mil
Chief, Inf Tech Div - Larry Mtnyon	● oI-f	@hq1.dcaa.mil
Chief, SD&D Br - Jim White	*OITD	@hq1.dcaa.mil
Chief, Network Opr Br - Judy Colison	*OITN	@hq1.dcaa.mil
Mgr, Tech Audit Svs Div - Joe Garcia	● OTS@)ql	.dcaa.mil
Chief, EDP/CAATS Br - Harry F. Huet	● OTSE	@hq1.dcaa.mil
Chief, Special Prog Br - Donnie J. Benfield	● OTSP	@hq1.dcaa.mil
Chief, Wrld Trnds Analysis Div - Steve Hernandez	● OWD	@hq1.dcaa.mil
Ast Dir, Resources - Mike Koza	● c	@hq1.dcaa.mil
Chief, FMD - Edward J. Migliore	● CF	@hq1.dcaa.mil
Chief, Acct Br - Ronald L. Padley	● CFA	@hq1.dcaa.mil
Chief, Budget & Manpower Br - William S. Torrick	● CFB	@hq1.dcaa.mil
Chief, Oper Finance Ofc - Harold Hineman	● CFO	@hq1.dcaa.mil
Chief, AMD - Irvin Rubenstein	● CM	@hq1.dcaa.mil
Chief, Acq & Supt Mgmt Br - Jody A. Trenary	● CMA	@hq1.dcaa.mil
Chief, IRM Br - Robert D. Wohlhueter	● cm	@hq1.dcaa.mil
Chief, Oper Admin Ofc - Albert Guthrie	● CMO	@hq1.dcaa.mil
Chief, P&SD - Dale R. Collins	*CP	@hq1.dcaa.mil
Chief, Oper Personnel Ofc - Diane Gisvold	● CPO	@hq1.dcaa.mil
Personnel Office	● CPP	@hq1.dcaa.mil
Chief, Security Br - Daniel W. Leber	● CPS	@hq1.dcaa.mil
Director, FD - Gary N. Neil	● FD	@hq1.dcaa.mil
Deputy Director, FD - Phillip E. Rogers	● FDD	@hq1.dcaa.mil
Bob Barr, FD Special Assistant for Quality	● FDQ	@hq1.dcaa.mil
Asst Dir, Policy & Plans - Larry Uhlfelder	*F	@hq1.dcaa.mil
Dep Asst Dir, P&P - Robert DiMucci	● PF	@hq1.dcaa.mil
Chief, Acct & Cost Princ Div - Fran Cornett	● PAC	@hq1.dcaa.mil
Chief, Auditing Stds Div - Linda Willard	● PAS	@hq1.dcaa.mil
Chief, Pricing, Fin & Claims Div - Daniel J. Tucciarone	● PFC	@hq1.dcaa.mil
Chief, Incurred Cst Div - Henry Simpkins	● PIC	@hq1.dcaa.mil
Chief, Spec Proj Div - David S. Eck	● PSP	@hq1.dcaa.mil
PROCUREMENT LIAISON AUDITORS		
USA Materiel Cmd (AMC)	● PI A-A	@hq1.dcaa.mil
USA Aviation & Troop Cmd (ATCOM)	● PLA-C	@hq1.dcaa.mil
USA Industrial Operations Cmd (IOX2)	*PLA-C	@hq1.dcaa.mil
USA Tank-Automotive & Armaments Cmd (TACOM)	● PLA-C	@hq1.dcaa.mil
USA Communications Electronics Cmd (CECOM)	*PLA-D	@hq1.dcaa.mil
USA Missile Cmd (MICOM)	● PLA-E	@hq1.dcaa.mil
Naval Sea Systems Cmd (NAVSEA)	● PLA-J	@hq1.dcaa.mil

DEFENSE CONTRACT AUDIT AGENCY

Current cc: Mail/e-mail Office Locations
as of 11 March 1996

REGION/OFFICE	E-MAIL	ADDRESS
Naval Air Systems Cmd (NAVAIR)	● PLA-H	@hq1.dcaa.mil
Naval Facilities Engineering Cmd (NAVFAC)	*PLA-K	@hq1.dcaa.mil
Strategic Systems Programs (SSP)	*PLA-K	@hq1.dcaa.mil
Space & Naval Warfare Sys Cmd (SPAWAR)	● PLA-L	@hq1.dcaa.mil
Military Sealift Cmd (MSC)	*PLA-L	@hq1.dcaa.mil
Air Force Materiel Cmd (WPAFB-AFMC)	*PLA-S	@hq1.dcaa.mil
Aeronautical Systems Center (WPAFB-ASC)	● PLA-W	@hq1.dcaa.mil
Air Force Electronic Sys Ctr (ESC)	*PLA-T	@hq1.dcaa.mil
Air Force Space & Missile Sys Ctr (SMC)	● PLA-M	@hq1.dcaa.mil
Warner Robins Air Logistics Ctr (WRALC)	● PLA-U	@hq1.dcaa.mil
Air Force Logistics Center, Hill AFB (OOALC)	● PLA-X	@hq1.dcaa.mil
Air Force Human Systems Ctr (HSC)	● PLA-Y	@hq1.dcaa.mil
San Antonio Air Logistics Ctr (SAALC)	● PLA-Y	@hq1.dcaa.mil
NASA Johnson Space Center (JSC)	● PLA-JSC	@hq1.dcaa.mil
Department of Justice (DOJ)	"JLA	@hq1.dcaa.mil

ELECTRONIC TRANSMISSION (E-MAIL) OF AUDIT REPORTS AND ACKNOWLEDGMENTS

QUESTIONS AND ANSWERS

1. How often should cc:Mail be checked?

Check cc:Mail a minimum of three times a day: morning, noon, and at the end of day. As electronic mail traffic increases, you may wish to increase the number of times that cc:Mail is checked.

2. Can the process for requesting audit services transition to an electronic-only format when the contractor's proposal is not in an electronic format?

Yes, requests for audit normally include the related contractor's proposal. However, contractor proposals may not be available in an electronic format at this time. Therefore, the requester will have to provide the contractor's proposal by conventional means and ensure that there is proper identification on the proposal to link it to the audit request. Close communication between the requester and the auditor will initially be required to work out the best identification process. As a result, while the audit request itself can go to an **electronic-only** format, the audit request process may not be able to completely transition to an electronic only format at this time. Audit field work cannot begin and be acknowledged until the auditor receives a contractor's proposal. This circumstance is not any different from current instances where requests for audit services are received in advance of contractor proposals.

3. How does an FAO get a requester's e-mail address?

When an audit request is received **electronically**, it will include the requester's electronic address. However, if there is no electronic request and we are offering to provide documents electronically, then we will have to obtain the electronic address from the requester.

4. Should a cover memo be sent with an audit acknowledgment or report?

Yes, customary e-mail courtesy procedures include a cover message for the document being electronically transmitted.

5. Should an e-mail cover memo be formatted in Word or in cc: Mail?

The cover message should be prepared in **cc:Mail**

6. What should be included in an e-mail cover memo?

These messages should only include administrative-type information. Official audit related information which could be classified as For Official Use Only should not be included. Inclusion of this type of information would then place record retention requirements on the electronic cover message. Cover messages should include information such as: the name of document attached; that Word Version 6.0 was used to prepare the report; if the report is incomplete, i.e., parts are nonelectronic and an explanation as to why; if a copy of the document in a paper format is to follow; that the audit report is classified as For Official Use Only; and that a report is protected, however it can be copied for analysis purposes. An example of a cover memo is included as the last page of this Questions and Answers document.

7. Can draft versions of audit reports be sent electronically?

Yes, FAOS can continue to provide draft copies of audit reports based on the FAO Manager's procedures as long as each page is clearly marked a draft.

8. How should audit reports be marked to indicate that it is the formal report?

The formal report should have "/s/" placed in the signature box over the FAO Manager's name. Documents which are transmitted in a paper format should continue to be provided with approval signatures.

9. How should formal reports be marked when the report is signed for the FAO Manager.

After the /s/ place the acting FAO Manager's name. On the next line place "for" in front of the FAO Manager's name. The following is an example of what the signature block should look like:

/s/ Daniel J. Tucciarone
for Joyce Fried[and
Florida Branch Office

10. Should parts of a report be electronically transmitted?

Yes, if you have attempted to get all data in an electronic format, but can not, the parts of the report which can be transmitted electronically should be sent unless the meaning of the report is lost. When an incomplete report is sent electronically, a complete paper version must be provided to ensure easy customer use. Mark the electronic version as a "Partial Version" on every page. Explain in the e-mail cover message that the report is not complete, why it is not complete, how to

assemble the report, and confirm that a complete report in a paper format will follow.

11. Should we require receipts when transmitting documents?

Yes, always request a receipt which shows that the document has been received and accessed. Audit assignment numbers should be included in the subject line for ease in **identifying** receipts to audit assignments.

12. How are reports protected from accidental changes?

“Write Reservation Passwords” should be used to protect documents. Instructions on this feature are included as Enclosure 1 to this document, in the *Microsoft Word User Guide* on pages 487-489, and in the Help menu under “Protecting a document with a password.” Care should be taken to remember the “Write Reservation Password,” **otherwise** you will not be able to access the document to change it. It is a good idea to document the password in the audit workpapers. Write Reservation Passwords should not be provided to requesters. If the report is converted to another word-processing package, then the protection most likely will be lost.

13. What if the contracting officer wants to limit access to the electronic version of the document?

Word provides an option to password protect a document so that it can **only** be opened if you know the password. This option should only be used at the specific request of the individual receiving the report. The password should be verbally agreed to with the requester via telephone and documented in the workpaper file so that it is not lost. The password **should not** be provided to any unauthorized representative at the requester’s office. **Under emergency circumstances** a password can be provided at the approval of the FAO Manager. Instructions on how to password protect the document can be found in **the Microsoft Word User Guide** referenced as “Protection Password” on pages 488 and 489. This should not be confused with the “Write **Reservation** Password” which is being used to generally protect documents. The “Write Reservation Password” allows the document to be opened and **copied**, but not modified; whereas, the “Protection Password” only allows an individual who knows the password to open the document. If the report is converted to another word-processing package, then the password protection may be lost. This should be pointed out to the requester.

14. Must **all** electronic documents include the Department of Defense (DoD) seal as part of the letterhead?

Yes, all acknowledgments and reports transmitted electronically in **Microsoft** Word should use the new letterhead format which includes the DoD seal.

However, in circumstances where it is practical to convert documents for customers using a different word-processing software program, the DoD seal should be deleted prior to conversion without requiring that a paper version of the report be sent via postal mail.

15. Should technical reports provided by customers be included as part of the electronic versions of the audit report.

Yes, when a customer provides a technical report in an electronic format, it should be incorporated into the audit report based upon established Agency policy. Then, the entire audit report including the technical report attachment should be transmitted electronically. If the customer provides a technical report that is not in an electronic format, you should contact the customer to request an electronic version, offer to incorporate the technical report electronically, and explain the benefits. If an electronic version of the technical report is not available, see Question and Answer Number 10 above in determining whether to send a partial electronic copy in addition to the complete paper copy of the audit report.

16. Do documents have to be sent electronically when the requester and the FAO are co-located?

No, there is no requirement that e-mail be used. However, before making a decision not to use e-mail when the customer is co-located with an FAO, we recommend that you discuss the advantages of e-mail with your customer, and test it to determine if there are benefits for your specific locations.

17. What if a customer continues to want audit reports sent by postal mail with no use of e-mail?

If a customer has concerns about using e-mail, we need to respect those concerns. DCAA is offering the use of e-mail to expedite the procurement process; however, where customers do not want to use e-mail, try to gain an understanding of the reasons why the customer does not want to use e-mail, and if necessary, seek assistance from the PLAs and DCAA management in resolving the customer's concerns and selling the customer on the benefits and advantages of e-mail. In the meantime, do not send audit documents via e-mail until the customer's concerns are resolved.

18. How should DCAA store reports in workfiles, paper or electronic only?

FAOs should continue to print a paper version of the audit acknowledgment and report for inclusion in the workpaper file. When the FAO is operating in a paperless format with the customer, the signed copy of the report should be included in the workpaper file. We will assess the need for both electronic and

paper copies of these documents for the FAO files and workpaper files as we obtain additional experience with electronic transmission.

EXAMPLE OF A cc:MAIL COVER MEMO FOR AN AUDIT REPORT

[3] From: *1234 at *DCAAHQ14/17/96 9:29AM (1068 bytes: 20 In)
To: hunt@cc.tacom.army.mil at \$DCAAHQNET
Receipt Requested
Subject: Case No. 202(A)-95-A-10-009/Audit Report No 6121 -95 A21000010

-----Message Contents -----

Mr. Hunt,

Attached is the audit report, 95A21010.EXE, prepared in Word Version 6.0, that is only to be retransmitted in an electronic format. The attached audit report is For Official Use Only. The report is protected *from* accidental changes, however, information within the report can be copied to a new document for analysis purposes. The audit report has been compressed as a self-extracting file using the PKWARE PKZIP V2.04g software. To extract (decompress) the document, copy it *from* the message to a local drive. From the same drive, type in the name of the file, 95 A21010, and press return. The file, 95 A21010.EXE, will then be decompressed and identified as 95 A21010.DOC.

Transmission questions should be referred to Ms. Jan Mabey, Supervisory Auditor, at (407) 555-1212.

/s/
Joyce Friedland
Branch Manager
Florida Branch Office

MEMORANDUM FOR DISTRIBUTION

Subj: ELECTRONIC TRANSMISSION OF AUDIT REPORTS

The Defense Contract **Audit Agency (DCAA)** has **initiated** electronic transmission (E-mail) of **audit** reports. E-mail of **audit** reports **will** enhance efficient and economical communications while promoting a paperless environment. I urge you to make use of **this** new **DCAA** service whenever practical.

Detailed guidance on the features, requirements and use of **this** service are contained in Defense Contract **Audit Agency Memo O 730.1, "Audit Management Guidance on Electronic Transmission (E-mail) of Audit Reports and Acknowledgments"** which can be accessed on the ABM Home Page (www.abm.rda.hq.navy.mil) .

My point of contact for this issue is Mr. Chuck Mills, (703)-602-2799. E-Mail: mills.charles@hq.navy.mil

Elliott B. Branch
Executive Director
Acquisition and Business Management

Distribution:

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COMMARCORSYSCOM (02)
CNR (02)
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DC/S I&L HQMC (MC-LB)
NISMC (02)
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