



Defense Contracting: Contract Risk a Key Factor in Assessing Excessive Pass-Through Charges: Gao-08-269

By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 42 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. One-third of the Department of Defenses (DOD) fiscal year 2006 spending on goods and services was for subcontracts. Concerns have been raised among DOD auditors and Congress about the potential for excessive pass-through charges by contractors that add little or no value when work is subcontracted. To better understand this risk, Congress mandated that GAO assess the extent to which DOD may be vulnerable to these charges. This report examines (1) DODs approach to assessing the risk of excessive pass-through charges when work is subcontracted, (2) the strategies selected private sector companies use to minimize risks of excessive pass-through charges when purchasing goods and services, and (3) DODs interim rule to prevent excessive pass-through charges. GAOs work is based on analysis of 32 fiscal year 2005 DOD contract actions at 10 DOD top contracting locations and discussions with DOD acquisition policy, audit, and contracting officials, including Defense Contract Audit Agency (DCAA) and Defense Contract Management Agency (DCMA) staff. GAO also interviewed nine selected private sector companies with diverse contracting experience. This item ships from La Vergne, TN. Paperback.



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