

**PERFORMANCE WORK STATEMENT (PWS)
FINANCIAL IMPROVEMENT AND AUDIT READINESS (FIAR) SUPPORT**

PERFORMANCE WORK STATEMENT

1. **GENERAL**: This is a non-personnel services contract to provide Financial Improvement and Audit Readiness (FIAR) support. The Government shall not exercise any supervision or control over the contract service providers performing the services herein. Such contract service providers shall be accountable solely to the Contractor who, in turn is responsible to the Government.

1.1 **Background**: The FIAR Goal is to improve the Department of Defense (DoD) financial management operations. Success will be demonstrated through a financial statement audit performed by independent auditors resulting in an unqualified audit opinion on the DoD's financial statements.

The USD(C) established FIAR priorities on August 11, 2009 through coordination and approval of the Deputy Secretary of Defense, reporting entities, Department of Defense Office of the Inspector General (DoD OIG), OMB, Government Accountability Office (GAO), and Congress, who approved, endorsed or acknowledged these priorities. The USD(C) priorities are designed to achieve the FIAR objectives. These priorities are:

a. **Budgetary Information** - The DoD's major financial decisions are based on budgetary data (e.g., status of funds received, obligated, and expended). As a result, the first USD(C) priority focuses on process improvements, controls, and systems that produce budgetary information. The starting point for achieving auditable financial statements is the Statement of Budgetary Resources (SBR), specifically the Appropriations (discretionary and mandatory) line item. By focusing improvement efforts on budgetary information and the SBR, the DoD will be able to:

- Improve the visibility of budgetary transactions resulting in more effective use of resources;
- Provide for operational efficiencies through more readily available financial information;
- Improve fiscal stewardship (ensures that funds appropriated, expended and recorded are reported accurately, reliably and timely); and
- Improve budget processes and controls (precludes Antideficiency Act violations).

b. **Mission Critical Asset Information** - The second priority focuses improvement and audit readiness efforts on information that is essential to the effective management of the DoD's mission critical assets. For purposes of this priority, mission critical assets are:

- Principal End items (PEIs)
- Real Property (RP)
- Inventory (INV)
- Operating Materials and Supplies (OM&S)
- General Equipment (GE)

The FIAR Methodology defines the key tasks, underlying detailed activities and resulting work products that all reporting entities should follow to become audit ready. The FIAR Guidance focuses on explaining the concepts of financial statement assertions and Financial Reporting Objectives—and the tests of internal controls and Key Supporting Documents (KSDs) needed to demonstrate audit readiness.

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1.2 Objectives: Provide support to achieve continued mission accomplishment in integrated logistics support related to audit and testing of inventory management and control processes and procedures as delineated in USD(C) Financial Improvement and Audit Readiness (FIAR) guidance.

1.3 Scope: The contractor shall provide FIAR support to the Marine Corps Logistics Command, The support required is further described in Part 5 of this PWS.

1.4 Period of Performance: The period of performance shall be for one (1) Base Year of 12 months and 2 - 12 month option years.. The Period of Performance reads as follows:

Base Year	28 June 2016 to 27 June 2017
Option Year I	28 June 2017 to 27 June 2018
Option Year II	28 June 2018 to 27 June 2019

1.5 General Information: The contractor shall comply with all MCLOGSS IDIQ contractual requirements regarding personnel, safety, security, quality of work, access, government owned property, material and information, host facility rules and regulations, policies, processes, procedures and directions received from authorized government personnel when attending requested meetings, briefings or performing any efforts aboard any government installation. This does not preclude the contractor from complying with the requirements of this Task Order as specified. When the Task Order requirements are in conflict with the IDIQ contract requirements, that conflict should be brought to the attention of the Contracting Officer for resolution.

1.5.1 Quality Control: The contractor shall be required to comply with the IDIQ submitted and government approved Quality Control and Management Plans adjusted for this Task Order. Update the existing IDIQ level Quality Control specifically adjusted for this Task Order, the government will not pay for a new plan.

1.5.2 Quality Assurance: The government shall evaluate the contractor's performance under this contract in accordance with the Quality Assurance Surveillance Plan. This plan is primarily focused on what the Government must do to ensure that the contractor has performed in accordance with the performance standards. It defines how the performance standards will be applied, the frequency of surveillance, and the minimum acceptable defect rate(s).

1.5.3 Hours of Operation: The contractor is responsible for conducting business, between the hours of 0730 to 1630 Local Time, Monday thru Friday except Federal holidays or when the Government facility is closed due to local or national emergencies, administrative closings, or similar Government directed facility closings. The Government reserves the right to adjust the work schedules as mission dictates providing a 24 hour notice beforehand.

1.5.4 Place of Performance: The work to be performed under this PWS will be performed within the government facilities on MCLB Albany

1.5.5 Type of Contract: Hybrid FFP Task Order with a T&M Overtime CLIN under MCLOGSS MACS

1.5.6 Security Requirements: Facility Clearance is not required for this Task Order. Contractor employees must pass and possess a National Agency Check with Inquiries (NACI) or any equivalent reciprocal DOD background investigation.

1.5.7 Contracting Officer Representative (COR): The (COR) will be identified by separate letter. The COR monitors all technical aspects of the contract and assists in contract administration. The COR is

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authorized to perform the following functions: assure that the Contractor performs the technical requirements of the contract: perform inspections necessary in connection with contract performance: maintain written and oral communications with the Contractor concerning technical aspects of the contract: issue written interpretations of technical requirements, including Government drawings, designs, specifications: monitor Contractor's performance and notifies both the Contracting Officer and Contractor of any deficiencies; coordinate availability of government furnished property, and provide site entry of Contractor personnel. A letter of designation issued to the COR, a copy of which is sent to the Contractor, states the responsibilities and limitations of the COR, especially with regard to changes in cost or price, estimates or changes in delivery dates. The COR is not authorized to change any of the terms and conditions of the resulting order.

1.5.8 Key Personnel: The Senior Auditor and the Auditor are considered Key Personnel and the contractor shall provide the names, résumés, and letter of intent of designated Key Personnel in their proposal as well as a written assignment letter to the Contracting Officer/COR upon contract award.

1.5.8.1 Replacement of Key Personnel. The Contractor shall not substitute Key Personnel during the first ninety (90) days of the task performance period unless the substitutions are unavoidable because of the incumbent's sudden illness, death or termination of employment; contractor shall promptly notify the COR. After the initial 90-day period, the contractor shall submit to the COR all proposed substitutions at least 30 days in advance. All requests for approval of substitutions hereunder must be in writing and provide a detailed explanation of the circumstances necessitating the proposed substitution(s). Request must contain a complete resume for the proposed substitute, who shall have at least equal ability and qualifications, and any other information requested by the Contracting Officer to approve or disapprove the proposed substitution. The Contracting Officer and COR will evaluate such requests and promptly notify the contractor of approval or disapproval thereof, in writing.

1.5.9 Contractor Travel: Travel will be required to fulfill the requirements of this PWS. The Contractor will be authorized travel expenses consistent with the substantive provisions of the Joint Travel Regulation (JTR) and the limitation of funds specified in this contract. Local travel is authorized and travel outside the local region is anticipated. All travel requires Government approval/authorization and notification to the COR. As the number of trips and locations cannot be established at this time, a not to exceed amount of \$10,000 per year for total of \$30,000 for the contract shall be used by all offeror's in their cost proposal for this effort.

1.5.10 Knowledge Skills and Education: The tasks identified in Part 5 requires the following:

- Comprehensive and thorough knowledge of government financial reporting functions and accounting procedures.
- A minimum of a BS/BA degree in accounting or business with a minimum of two years' general audit experience, including one year of government audit experience.
- BS/BA degree in business administration, finance, marketing, accounting, engineering, economics, MIS or related discipline, with a minimum of two years' experience providing analytical support for at least one contract of a similar nature to this requirement

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1.5.11 **Overtime:** Overtime may be required based on unanticipated additional workload and will be handled on a case-by-case basis and will be charged to the Time and Materials CLIN. Overtime requires pre-approval from the Government, unless for an unplanned emergency. In the effect of an unplanned emergency, the Contracting Officer shall be informed at the beginning of the next business day. The exact amount of overtime cannot be determined at this time, however a not-To-Exceed (NTE) amount of 200 hours per year will be used by the contractor for preparing their cost proposal.

1.5.12 SAFETY

1.5.11.1 Marine Corps Logistics Command (LOGCOM) is in the process of pursuing OSHA Voluntary Protection Programs (VPP) recognition, or has already received VPP recognition from OSHA. VPP affects all applicable contractors operating on site. It is the contractor's responsibility to ensure its employees and managers are in full compliance with OSHA requirements and have a general understanding of VPP. All contractors, whether regularly involved in routine site operations or engaged in temporary projects such as construction or repair, must follow the safety and health rules of LOGCOM. Detailed information on VPP is available on the OSHA website at <http://www.osha.gov/dcsp/vpp/index.html>. The contractor shall comply with commercial safety standards as identified by the Occupational Safety and Health Administration. The contractor shall comply with all Federal, State, Department of Defense (DoD), Navy, Marine Corps (MC), and local rules and regulations to include but not limited to Occupational Safety and Health Administration (OSHA) Standards, National Fire Protection Association (NFPA) Standards, Navy Marine Corps Directive (NAVMC DIR) 5100.8, Marine Corps Order (MCO) 5100.8, and MARCORLOGCOMO (LCO) 5100.8. The contractor must have a written Safety Plan and submit it to the contracting officer representative (COR) for review and approval by the Contracting Officer within ten (10) calendar days after contract award. In addition to the requirements listed above, the contractor's written Safety Plan shall, as a minimum, address the following:

1. Mishap reporting procedures
2. Weekly safety meetings
3. Employee training requirements
4. Monthly safety inspections
5. Requirements for subcontractors to comply with the safety provisions of this contract

1.5.11.2 Additional Safety requirements:

1.5.11.2.1 Applicable Contractors: These requirements apply to contractors, subcontractors, and their employees or agents.

1.5.11.2.2 Days Away, Restricted, and or Transfer Case Incident Rate (DART): Number of recordable injuries and illness cases per 100 full-time employees resulting in days away from work, restricted work activity, and/or job transfer that a site has experienced in a given period.

1.5.11.2.3 Total Case Incidence Rate (TCIR): Total number of recordable injuries and illness cases per 100 full-time employees that a site has experienced in a given period.

1.5.11.2.4 Contractors must submit their 3-yr TCIR and DART rates as part of their proposal in order for the proposal to be considered technically acceptable.

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1.5.11.2.5 Within one (1) hour of any mishap or incident resulting in personal injury (OSHA recordable) and/or significant property damage while performing work authorized by this contract, the contractor shall notify the following:

1. The activity's Safety Representative – Adam Batchelor – (229) 639-6615;
2. The COR (if applicable); Mary Evarts 639-8816
3. The Contracting Officer; Barbara Banks 639- 6741
4. LOGCOM Installations, Environment, and Safety (IE&S) office. A written report of the mishap/incident shall be sent within 24 hours to IE&S/S11. The Government point of contact is Kathy Berry at 229-639-6284 or email kathy.berry@usmc.mil.

1.5.11.2.6 Mishap notifications shall contain, as a minimum, the following information:

1. Contract Number, Name of Company, and Name and Title of Person(s) Reporting
2. Date, Time, and exact location of accident/incident
3. Brief narrative of accident/incident (Events leading to accident/incident)
4. Cause of accident/incident, if known
5. Estimated cost of accident/incident (material and labor to repair/replace)
6. Nomenclature of equipment and personnel involved in accident/incident
7. Corrective actions (taken or proposed)
8. Other pertinent information

1.5.11.2.7 Contractor must fully cooperate with LOGCOM safety personnel during safety inspections of the workplace and inspections of required documentation.

1.5.11.2.8 Safety requirements listed in this package that do not relate to the contractor's operations or services may be waived by the Contracting Officer. Objections made by the contractor must be reported to the Contracting Officer within 10 days of contract award. Objections will be considered on a case-by-case basis.

1.5.11.2.9 Smoking and the use of tobacco products is allowed in designated areas only.

1.5.11.2.10 All vehicle operators and passengers of contractor and privately owned vehicles are required to wear seatbelts while their vehicle is in operation on the installation and/or performing work under this contract. The use of seatbelts is also required on all mobile construction equipment operating on the installation and/or performing work under this contract.

1.5.11.2.11 All vehicle operators and passengers are prohibited from using a cell phone, personal digital assistant (PDA), or Blackberry™, unless the vehicle is safely parked or the operator is using a hands-free device. The use of portable headphones, earphones, or other listening devices (except for hand-free cell phones) while operating a motor vehicle is also prohibited.

1.5.11.2.12 Should an accident occur and in the event the US government investigates the mishap, the contractor and subcontractors shall cooperate fully and assist government personnel during the investigation period. Instructions pertaining to the assistance required from the contractor in support of an investigation and the point of contact of the LOGCOM safety personnel involved in an investigation will be provided by the COR or the Contracting Officer.

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**PART 2
DEFINITIONS & ACRONYMS**

2. Definitions and Acronyms:

2.1. DEFINITIONS:

2.1.1. **CONTRACTOR.** A supplier or vendor awarded a contract to provide specific supplies or service to the government. The term used in this contract refers to the prime.

2.1.2. **CONTRACTING OFFICER.** A person with authority to enter into, administer, and or terminate contracts, and make related determinations and findings on behalf of the government. Note: The only individual who can legally bind the government.

2.1.3. **CONTRACTING OFFICER'S REPRESENTATIVE (COR).** An employee of the U.S. Government appointed by the contracting officer to administer the contract. Such appointment shall be in writing and shall state the scope of authority and limitations. This individual has authority to provide technical direction to the Contractor as long as that direction is within the scope of the contract, does not constitute a change, and has no funding implications. This individual does NOT have authority to change the terms and conditions of the contract.

2.1.4. **DEFECTIVE SERVICE.** A service output that does not meet the standard of performance associated with the Performance Work Statement.

2.1.5. **DELIVERABLE.** Anything that can be physically delivered, but may include non-manufactured things such as meeting minutes or reports.

2.1.6. **KEY PERSONNEL.** Contractor personnel that are evaluated in a source selection process and that may be required to be used in the performance of a contract by the Key Personnel listed in the PWS. When key personnel are used as an evaluation factor in best value procurement, an offer can be rejected if it does not have a firm commitment from the persons that are listed in the proposal.

2.1.7. **PHYSICAL SECURITY.** Actions that prevent the loss or damage of Government property.

2.1.8. **QUALITY ASSURANCE.** The government procedures to verify that services being performed by the Contractor are performed according to acceptable standards.

2.1.9. **QUALITY ASSURANCE Surveillance Plan (QASP).** An organized written document specifying the surveillance methodology to be used for surveillance of contractor performance.

2.1.10. **QUALITY CONTROL.** All necessary measures taken by the Contractor to assure that the quality of an end product or service shall meet contract requirements.

2.1.11. **SUBCONTRACTOR.** One that enters into a contract with a prime contractor. The Government does not have privity of contract with the subcontractor.

2.1.12. **WORK DAY.** The number of hours per day the Contractor provides services in accordance with the contract.

2.1.12. **WORK WEEK.** Monday through Friday, unless specified otherwise.

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2.2. ACRONYMS:

AIS	Automated Information System
ASA	Automated Set Assembly
CFR	Code of Federal Regulations
COR	Contracting Officer's Representative
CPI	Certified Product Inspector
COSIS	Care-of-Supplies-in-Store
DCAA	Defense Contract Audit Agency
DD	Defense Department
DFAS	Defense Finance and Accounting Service
DFWP	Drug Free Work Place
DGR	Designated Government Representative
DISCO	Defense Industrial Security Clearance Office
DMC	Distribution Management Center
DoD	Department of Defense
DON	Department of the Navy
DONCAF	Department of the Navy Central Adjudication Facility
DPAS	Defense Property Accounting System
DRMO	Defense Reutilization and Marketing Office
eQIP	Electronic Questionnaires for Investigations Processing
FAD	Facility Access Determination
FIAR	Financial Improvement and Audit Readiness
GBI	Gain by Inventory
GVW	Gross Vehicle Weight
GWS	Ground Weapon System
ICP	Inventory Control Point
IAW	In accordance with
IUID	Item Unique Identification Data
KO	Contracting Officer
LBI	Loss by Inventory
MC	Maintenance Center
MCLC	Marine Corp Logistics Command
MCO	Marine Corps Order
MILSTD	Military Standard
MIMS	Major Item Movement Section
MOWASP	Mechanization of Warehousing and Shipment Processing
NAC	National Agency Check
NACLC	National Agency Check with Local Agency and Credit Checks
NAVOSH	Navy Occupational Safety and Health
NISP	National Industrial Security Program
ODC	Other Direct Charges
OSHA	Occupational Safety Health Association
OPM	Office of Personnel Management
OPNAV	Office of the Chief of Naval Operations
OT	Overtime
PEI	Principle End Item
PMU	Preservation Maintenance Unit
POV	Privately Owned Vehicle

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PPE	Personal Protective Equipment
pRFID	Passive Radio Frequency Identification Data
PQDR	Product Quality Deficiency Report
PSQ	Personal Security Questionnaire
QAE	Quality Assurance Evaluator
QCP	Quality Control Plan
QDR	Quality Deficiency Report
QIR	Quality Inspection Report
RESET	Refers to combat and support equipment returning from deployment
Retrograde	Refers to combat and support equipment returning from deployment
R2	Refers to combat and support equipment returning from deployment (RESET/Retrograde)
ROD	Report of Discrepancy
SDR	Supply Discrepancy Report
SL3	Stock List
SOD	Storage Operation Department
SOS	Source of Supply
SSRI	Supply Systems Responsible Item
TM	Tech Manual
U.S.C.	United States Code
WAS	Warehouse Action Sheet
WAWF	Wide Area Work Flow

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**PART 3
GOVERNMENT FURNISHED PROPERTY, EQUIPMENT, AND SERVICES**

3. GOVERNMENT FURNISHED ITEMS AND SERVICES:

3.1. Services: The Government will provide telephone, e-mail services, and commercial internet service provider service. The Government will provide access to the existing LOGCOM MCEN Network as needed for the function of official business use only.

3.2 Facilities: The Government will provide proper facilities for completion of requirements.

3.3 Utilities: The Government will provide all utilities in the facility for the contractor's use in performance of tasks outlined in this PWS.

3.4 Equipment: The Government will provide equipment (desk, computers, etc...) necessary for completion of requirements. The contractor shall be liable for loss or damage to government furnished property and equipment beyond fair wear and tear.

3.5 Materials: The Government will provide all consumables required to perform the tasks identified in Part 5.

3.6 Government Furnished Information: The Government shall furnish the requirements of the PWS such as Standard Operational Procedures, regulations, manuals, texts, briefs and other materials associated with the project and the hardware/software noted throughout this PWS.

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**PART 4
CONTRACTOR FURNISHED ITEMS AND SERVICES**

4. CONTRACTOR FURNISHED ITEMS AND RESPONSIBILITIES:

4.1 The contractor will not be reimbursed for normal cost of doing business. This includes, but is not limited to, personnel, administrative costs, and contractor owned equipment, automotive cost, training, day-to-day office supplies and any items determined by the contracting officer

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**PART 5
SPECIFIC TASKS**

5. Specific Tasks:

5.1 PROGRAM AUDIT SUPPORT

5.1.1. Perform Inventory Management audit/inspections

5.1.1.1 Evaluate processes and compliance with material management regulations.

5.1.1.2 Ensure requisitions to replenish stocks, obtain substitutes, and acquire new products are in accordance with established orders/procedures.

5.1.1.3 Evaluate causative research on inventory discrepancies and stock denials for approved LBI's and GBI's

5.1.1.4 Conduct statistical inventory sampling on line items held in stock. ("book to floor", "floor to book")

5.1.1.5 Conduct statistical sampling of location reconciliations noting any discrepancies recommending corrective action.

5.1.1.6 Conduct reviews of inventory management/control for storage and distribution support associated with a Marine Corps wholesale distribution operation

5.1.2. Review local operating procedures based on supplements, regulations, and manuals of higher echelons in the area of supply quality assurance.

5.1.3. Review documentation for accuracy and quality.

5.1.4. Apply various methods and techniques for investigating, analyzing and effecting corrective action on supply management problems using a thorough knowledge of quality characteristics, measurement and testing techniques and skill in developing corrective action plan

5.1.5. Assist in developing corrective measures and procedures for assigned quality assurance programs

5.1.6. Audit proof of delivery documentation to assure accuracy and completeness (e.g. DD250, DD1348, DD1149, GBL, etc.).

5.1.7. Inspect multiple functional areas within supply ensuring goods and services are conforming to established procedures/policies.

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PART 6

ESTIMATED WORKLOAD DATA

PERSONNEL	Base Year	Reg. Hours	OT Hours	Option Year I	Reg. Hours	OT Hours	Option Year II	Reg. Hours	OT Hours
Sr. Auditor	1	1920	100	1	1920	100	1	1920	100
Auditor	1	1920	100	1	1920	100	1	1920	100

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PART 7

Performance Requirements Summary

The contractor service requirements are summarized into performance objectives that relate directly to mission essential items. The performance threshold briefly describes the minimum acceptable levels of service required for each requirement. These thresholds are critical to mission success.

PERFORMANCE REQUIREMENTS SUMMARY (PRS)

PWS Paragraph	Performance Objective	Standard	Performance Threshold	Method of Surveillance
5.1	Program Audit Support	Comprehensive and systematic approach describing regulatory policy IAW applicable DOD, organizational directives, regulations.	98 % of Audit actions processed IAW applicable DOD, organizational directives, regulations.	Review of Draft Audits
5.1.2	Review local operating procedures based on supplements, regulations, and manuals of higher echelons in the area of supply quality assurance	Clear and concise reports documenting level of compliance with internal control documents and the accuracy of information and timelines of input.	2 or less informational errors in document or brief	Document review
5.1.4	Investigate and analyze supply management problems using a thorough knowledge of quality characteristics, measurement and testing techniques and skill in developing corrective action plan	Quality of Recommended Corrective Action plan and the accuracy of information and timelines of input.	2 or less informational errors in document or brief	Document review

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**PART 8
DELIVERABLES SCHEDULE**

Deliverable	Due Date	Medium & Format	Number Of Copies
Monthly Status Reports	10 th day of each month	Electronic copy, Government provided format	1 copy to the COR
Compliance Report	As Required	Electronic copy, Government provided format	1 copy to the COR
Corrective Action Plan	As Required	Electronic copy, Government provided format	1 copy to the COR

- a. Monthly Status Reports. Reports include but not limited to; summarization of all costs, labor hours, travel and other direct costs, schedule variances, risks and mitigation plans and Contractor Acquired Property (CAP) and Contractor Acquired Services (CAS).
- b. . Compliance Report: Refer to PWS 5.1.2
- c. Corrective Action Plan. Refer to PWS 5.1.4

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**PART 9
APPLICABLE DOCUMENTS**

OSD, Compt/CFO FIAR Guidance (Mar 2013)

OMB A-123, Appendix A

DoD 7000.14-R Financial Management Regulation

DoD 4140-1-R DoD Supply Chain Material Management Regulation

DoD 4000.25-2-M Military Standard Transaction Reporting and Accounting Procedures

MCO P4450.7E Marine Corps Warehousing Manual

MCO P4450.14 Joint Services Manual for Storage and Materials Handling

Defense Property Accountability System (DPAS) Guidance

Technical Manuals - specifically related to all types of receipt/issue, storage, maintenance, and distribution processes

Local ISO Work Instructions - specifically related to all types of receipt/issue, storage, maintenance, and distribution processes