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## 30.601 Responsibility.

(a) The CFAO *shall* perform CAS administration for all contracts and subcontracts in a *business unit*, even when the *contracting officer* retains other administration functions. The CFAO *shall* make all CAS-related required determinations and findings (see [subpart 1.7](#)) for all CAS-covered contracts and subcontracts, including-

(1) Whether a change in cost accounting practice or *noncompliance* has occurred; and

(2) If a change in cost accounting practice or *noncompliance* has occurred, how any resulting cost impacts are resolved.

(b) Within 30 days after the award of any new contract subject to CAS, the *contracting officer* making the award *shall* request the CFAO to perform administration for CAS matters (see [subpart 42.2](#)). For subcontract awards, the contractor awarding the subcontract *must* follow the procedures at [52.230-6\(l\)](#), (m), and (n).

(c) In performing CAS administration, the CFAO *shall* request and consider the advice of the auditor as appropriate (see [1.602-2](#)).

**Parent topic:** [Subpart 30.6 - CAS Administration](#)