

# **Subpart 1242.1—Contract Audit Services**

**Parent topic:** PART 1242—CONTRACT ADMINISTRATION AND AUDIT SERVICES

## **1242.101 Contract audit responsibilities.**

(b) It is DOT policy that private certified public accounting (CPA) firms may be used to provide audit services as described in FAR 42.101 to DOT contracting officers when procurement schedule demands cannot be met by the Defense Contract Audit Agency (DCAA) or the agency with audit cognizance.

## **1242.102 Assignment of contract audit services.**

(b) In accordance with 1242.101, when the responsible audit agency declines a request for services, DOT contracting officers may utilize audit services from commercial CPA firms as authorized in 1242.101.

## **1242.170 Contract clause.**

The contracting officer shall insert the clause at 1252.242-74, Contract Audit Support, in solicitation and contracts when other than firm-fixed-price contracts are contemplated.