

Social Security Administration Office of the Inspector General

CESSI, Division of Axiom Resource Management, Inc., Indirect Cost Rate Proposals for Fiscal Years 2009 and 2010 (Limited Distribution) (A-13-12-11249)

Our objective was to evaluate the indirect cost rates reported in CESSI, Division of Axiom Resource Management, Incorporated's, Fiscal Year (FY) 2009 and 2010 incurred cost rate proposals. Specifically, we determined whether the direct and indirect costs used to develop these rates were reasonable, allowable, and allocable in accordance with the contract terms and applicable Government acquisition regulations.

We evaluated the costs supporting the FY 2009 and 2010 indirect cost rates reported in CESSI's indirect cost rate proposals. Specifically, we reconciled the proposals to CESSI's accounting records. We sampled direct and indirect cost transactions. We found direct and indirect costs used to develop the indirect rates were reasonable, allowable, properly allocated, and in accordance with the contract terms and applicable Federal Acquisition Regulation requirements.

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