

**ORDER FOR SUPPLIES OR SERVICES**

**IMPORTANT: Mark all packages and papers with contract and/or order numbers.**

1. DATE OF ORDER 09/07/2007	2. CONTRACT NO. (If any)	6. SHIP TO: Frank Bajowski	
3. ORDER NO. BPC07000148/0001	4. REQUISITION/REFERENCE NO.	a. NAME OF CONSIGNEE DOT/Maritime Administration, MAR-380	
5. ISSUING OFFICE (Address correspondence to) DOT/Maritime Administration, MAR-380 400 Seventh Street, SW., Room 7310  Washington DC 20590		b. STREET ADDRESS 1200 New Jersey Ave., SE MAR380, W28-201	
		c. CITY Washington	e. ZIP CODE 20590
7. TO:		f. SHIP VIA	
a. NAME OF CONTRACTOR		8. TYPE OF ORDER	
b. COMPANY NAME Defense Contract Audit Agency		<input type="checkbox"/> a. PURCHASE	<input type="checkbox"/> b. DELIVERY - Except for billing instructions on the reverse, this delivery order is subject to instructions contained on this side only of this form and is issued subject to the terms and conditions of the above-numbered contract.
c. STREET ADDRESS Headquarters, DCAA Suite 2135 8725 John J. Kingman Rd		REFERENCE YOUR:  Please furnish the following on the terms and conditions specified on both sides of this order and on the attached sheet, if any, including delivery as indicated.	
d. CITY Fort Belvoir	e. STATE VA	f. ZIP CODE 22060-6219	
9. ACCOUNTING AND APPROPRIATION DATA See Line Item Detail		10. REQUISITIONING OFFICE DOT/Maritime Administration, MAR-380	

11. BUSINESS CLASSIFICATION (Check appropriate box(es))			12. F.O.B. POINT
<input type="checkbox"/> a. SMALL	<input checked="" type="checkbox"/> b. OTHER THAN SMALL	<input type="checkbox"/> c. DISADVANTAGED	Destination
<input type="checkbox"/> d. WOMEN-OWNED	<input type="checkbox"/> e. HUBZone	<input type="checkbox"/> f. EMERGING SMALL BUSINESS	
13. PLACE OF		14. GOVERNMENT B/L NO.	15. DELIVER TO F.O.B. POINT ON OR BEFORE (Date)
a. INSPECTION	b. ACCEPTANCE		16. DISCOUNT TERMS

17. SCHEDULE (See reverse for Rejections)

ITEM NO. (a)	SUPPLIES OR SERVICES (b)	QUANTITY ORDERED (c)	UNIT (d)	UNIT PRICE (e)	AMOUNT (f)	QUANTITY ACCEPTED (g)
	<b>Modification</b>					
	<b>SEE LINE ITEM DETAIL</b>					

<i>SEE BILLING INSTRUCTIONS ON REVERSE</i>	18. SHIPPING POINT	19. GROSS SHIPPING WEIGHT	20. INVOICE NO.		17(h) TOT. (Cont. pages)
	21. MAIL INVOICE TO: Justin Breeden DOT/ Enterprise Services Center (ESC) OFO/FAA, Oklahoma MARAD A/P Branch, AMZ-150 PO Box 25710  Oklahoma City	OK 73125	17(J) NEW TOT. \$40,614.53	17(K) PREV. TOT. \$32,807.99	\$7,806.54

22. UNITED STATES OF AMERICA BY (Signature) 	23. NAME (Typed) Barbara A. Gillum TITLE: CONTRACTING/ORDERING OFFICER
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<b>Line Item Summary</b>	<b>Document Number</b> BPC07000148/0001	<b>Title</b> MOU BTWN DCAA & USDOT	<b>Page</b> 2 of 2
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Total Funding: \$40,614.53

<b>FYs</b>	<b>Fund</b>	<b>Budget Org</b>	<b>Sub</b>	<b>Object Class</b>	<b>Sub</b>	<b>Program</b>	<b>Cost Org</b>	<b>Sub</b>	<b>Proj/Job No.</b>	<b>Sub</b>	<b>Reporting Category</b>
<b>See Line Item(s)</b>											
<b>Division</b>	<b>Closed FYs</b>	<b>Cancelled Fund</b>									

Line Item Number	Description	(Start date to End date)	Quantity	Unit of Issue	Unit Price	Total Cost
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*This modification is issued to extend audit through December 2008 and increase funding by \$7,806.54 to cover additional period.*

0001	Closeout audit of Matson Navigation		0.00	NTE	\$7,806.54	\$7,806.54
		(09/07/2007 to 05/31/2008)				
	Change in Description, Funding, Unit Price					
	Company of contract DTMA8C05006/015. (See attached IAO)					

Funding Information:

- 2008 - X4303 - 930 - - 40AU - D - 00700861 - 3040TEC - -  
25433 - - 6100 - 6600 - - -  
7,806.54

**Previous Total:** \$32,807.99  
**Modification Total:** \$7,806.54  
**Grand Total:** \$40,614.53  
(Includes Discounts)

ANNEX IV

INTERAGENCY AGREEMENT ORDER (IAO)  
Issued Pursuant to the  
MEMORANDUM OF UNDERSTANDING  
Established between  
The Department of Transportation  
and  
The Defense Contract Audit Agency  
(Conformed to include Amendment 0005 of July, 2000)

TO: East Bay Branch Office  
Defense Contract Audit Agency  
39510 Paseo Padre Parkway, Suite 210  
Fremont, CA 94538-4741

COPY TO OA POINT OF CONTACT FOR PAYMENT:

**Wayne Leong**, Contracting Officer  
DOT/MARITIME ADMINISTRATION  
MAR-380, Room W28-201  
1200 New Jersey Avenue, S.E.  
Washington, DC 20590

1. DOT UNIFORM PROCUREMENT INSTRUMENT IDENTIFICATION NUMBER:

DTMA1X01001, BPC07000148 **Mod 0001**

2. NAME AND ADDRESS OF THE DOT CONTRACTING OFFICE TO BE PROVIDED THE REQUESTED AUDIT SERVICES AND REPORT(S).

**Glen Spears, Contracting Officer**  
**DOT/Maritime Administration**  
**Office of Acquisitions**  
**MAR-615**  
**Bldg 4D, Room 211**  
**7737 Hampton Blvd**  
**Norfolk, VA 23505**  
**TEL: (757) 441-3245**  
**FAX: (757) 441-6080**  
**E-MAIL: Glen.Spears@dot.gov**

3. DESCRIPTION OF THE SERVICES REQUIRED:

Perform a **Closeout** audit for August 2005 through **December** 2008 of reimbursable costs billed under Ship Manager Contract Nos. DTMA8C05006 and DTMA8C05015 with Matson Navigation Company (Matson) as follows:

Refer to contracts and addenda thereto; books of record including, but not limited to, general ledger, cash disbursements register, cash receipts register, and general journal; billings to MARAD; supporting documentation including, but not limited to, invoices, Master's statements, slop chest records, payrolls, payroll taxes, payroll fringe benefits, and injury and illness claims as provided by the contractor.

Study the contracts concentrating on portions relating to compensation, including Attachment J-9 of DTMA8C05006 and DTMA8C05015 regarding reimbursables.

Trace books of record to supporting documentation.

When reviewing payrolls, ascertain that fringe benefits are in accordance with collective bargaining agreements.

Verify that seaman injury and illness claims were submitted to applicable unions for reimbursement of medical expenses.

Review the accounting system to verify its ability to handle a cost reimbursement contract. Emphasis should be given to tracking of invoices, particularly those billed for after completion of the contract.

Review billings to MARAD to verify that only reimbursable services are being paid as reimbursables, fees are not duplicated, that credits are given on vouchers for refunds from port agents, vendors, unions, etc., including Master's statements.

Render an opinion regarding the ability of the Ship Manager to accumulate reimbursable costs and risk associated with supporting a cost reimbursable contract.

Discuss and attempt to resolve questioned costs with the appropriate MARAD Region Administrative Contracting Officer (ACO) prior to preparing final reports of audit.

Discuss audit findings with the contractor.

Prepare the report of audit to include schedules of total fixed and reimbursable expenses and audit adjustments.

For purposes of this audit, invoices which have been approved by the ACO are allowable.

#### 4. DELIVERY REQUIREMENTS:

**Submit final report to the Contracting Officer (CO) as listed above, as well as Barbara Gillum ([Barbara.Gillum@dot.gov](mailto:Barbara.Gillum@dot.gov)) and Ronald Parker ([Ronald.Parker@dot.gov](mailto:Ronald.Parker@dot.gov)).**

DESIRED DELIVERY DATE: Delivery of the audit report for CY **08** by **May 31, 2009** is desired.

#### 5. FUNDS CITE, AMOUNT OBLIGATED AND FUNDING LIMITATION:

OA ACCOUNTING AND APPROPRIATION CITE: 70X4303000 2007 93040AUD00 0661000000 25433 600K and **2008 X4303 930 40AUD 00700861 3040TEC0 25433 6100 6600**

AMOUNT OBLIGATED: **\$10,000,000.00**

FUNDING LIMITATION OF THIS ORDER: **Increased by \$7,806.54 (Total Cost \$40,614.53).**

#### 6. PAYMENT PROVISION:

Payments will be in accordance with the basic agreement. Advance payments are not authorized.

#### 7. ACQUISITION AUTHORITY:

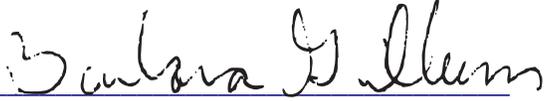
Not applicable. This order does not require the servicing agency to award a contract (see FAR 17.504).

#### 8. PAYMENT OFFICE:

The payment office for this IAO is the OA point of contact for payment cited above. All requests for payment will be directed to that office.

9. ATTACHMENTS: None.

10. DATED SIGNATURE AND TITLE OF THE REQUESTING DOT CONTRACTING OFFICER



Barbara Gillum, Contracting Officer  
DOT/Maritime Administration  
MAR-380, Room W28-201  
1200 New Jersey Avenue, S.E.  
Washington, DC 20590  
(202) 366-1737

9/24/08

Date

Note: Pursuant to the MOU DCAA will acknowledge acceptance or rejection of IAOs in writing within 15 days after receipt of the IAO.