

**Westat Contract Close Out on Contract
Number SS00-05-60072
A-15-12-22118**



June 2013

Office of Audit Report Summary

Objective

To determine the allowability of Westat's direct contract costs and apply the final Fiscal Year (FY) 2005 through 2011 negotiated indirect rates to the direct costs to compute the total costs for Contract Number SS00-05-60072.

Background

The Social Security Administration's (SSA) Office of Acquisition and Grants (OAG) awarded Westat a \$51.5 million cost-plus-fixed-fee (CPFF) contract, Contract Number SS00-05-60072, to conduct a Mental Health Treatment Study.

OAG requested we audit Westat's direct costs claimed under Contract Number SS00-05-60072. Our audit will assist in the Agency's close out of this CPFF contract.

Our Findings

We determined that Westat's direct costs claimed were allowable according to applicable Federal regulations and the terms of the contract. In addition, we applied the final FY 2005 through 2011 negotiated indirect cost rates to the direct cost bases and computed the allowable indirect costs. Finally, we verified the amount SSA paid to Westat in SSA's Social Security Online Accounting and Reporting System.

Our Conclusion

Based on our audit of the accounting records, payroll records, vendor invoices and journal entries, nothing came to our attention, which would suggest costs claimed by Westat were unallowable according to applicable Federal regulations and the terms of the contract.