

MDRC Contract Close Out on Contract Number

SS00-06-60075

A-15-13-13101



April 2014

Office of Audit Report Summary

Objectives

To determine the allowability of MDRC's direct contract costs and apply the final Calendar Year (CY) 2006 through 2011 negotiated indirect rates to the direct costs to compute the total costs for Contract Number SS00-06-60075.

Background

The Social Security Administration's (SSA) Office of Acquisition and Grants (OAG) awarded MDRC a \$46.3-million, cost-plus-fixed-fee (CPFF) contract, Contract Number SS00-06-60075. The Accelerated Benefits demonstration contract conducted technical assistance for SSA in implementing and evaluating a national demonstration program that will provide an immediate medical benefits package and employment supports to certain beneficiaries upon approval of their Disability Insurance claim.

OAG requested we review MDRC's direct costs claimed under Contract Number SS00-06-60075. Our review will assist in the Agency's close out of this CPFF contract.

Our Findings

We determined that MDRC's direct costs claimed were allowable according to applicable Federal regulations and the contract's terms. In addition, we applied the final CY 2006 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 MDRC in SSA's Social Security Online Accounting and Reporting System. We found nothing that suggested costs MDRC claimed were unallowable according to applicable Federal regulations and the terms of the contract.

Our Recommendations

Based on our audit of the accounting records, payroll records, vendor invoices and journal entries, nothing came to our attention that would suggest costs claimed by MDRC were unallowable according to applicable Federal regulations and the terms of the contract. Therefore, we are making no recommendations.