## 30.601 Responsibility.

- (a) The CFAO *shall* perform CAS administration for all contracts and subcontracts in a *business unit*, even when the *contracting officer* retains other administration functions. The CFAO *shall* make all CAS-related required determinations and findings (see <u>subpart 1.7</u>) for all CAS-covered contracts and subcontracts, including-
- (1) Whether a change in cost accounting practice or noncompliance has occurred; and
- (2) If a change in cost accounting practice or *noncompliance* has occurred, how any resulting cost impacts are resolved.
- (b) Within 30 days after the award of any new contract subject to CAS, the *contracting officer* making the award *shall* request the CFAO to perform administration for CAS matters (see <u>subpart 42.2</u>). For subcontract awards, the contractor awarding the subcontract *must* follow the procedures at 52.230-6(l), (m), and (n).
- (c) In performing CAS administration, the CFAO *shall* request and consider the advice of the auditor as appropriate (see 1.602-2).

Parent topic: Subpart 30.6 - CAS Administration