

# 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 [subpart 1.7](#)) 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 [subpart 42.2](#)). 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](#)