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COMPANY CASE STUDY

JA White & Associates, LLC

Submitted By

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Challenges Faced

A Contractor Purchasing System Review (CPSR) can be one of the most challenging experiences for a government contractor. Unlike a traditional audit with predictable criteria, a CPSR is a subjective review of an organization's purchasing system and documentation. Without proper preparation, many contractors struggle to meet DCMA expectations. Success requires strong internal controls, consistent procurement practices, and a well-documented, compliant purchasing system.

Results and Impact

While many factors contribute to a successful CPSR, the most critical is ensuring that each procurement file clearly tells the story of the transaction. Every decision, analysis, approval, and supporting document should be complete, traceable, and well documented.

Partner With Us

Drawing on our experience supporting more than 200 CPSRs, the following best practices can help strengthen your purchasing system and improve audit readiness.

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Solutions Implemented

Consider the following examples of three of the most fundamental procurement compliance documents:

- **Price Analysis**

Required for every procurement transaction, price analysis ensures fair and reasonable pricing using methods appropriate to the complexity and circumstances of each acquisition.

- **Commerciality Determination**

Determining a transaction is commercial can significantly reduce procurement requirements and streamline the acquisition process.

- **Non-competitive Source Justification**

Most procurement professionals recognize the importance of preparing a source justification before awarding a noncompetitive procurement.

Conclusion

An approved purchasing system strengthens compliance, reduces risk, and provides a competitive advantage. Because procurement decisions often rely on input from multiple departments, accurate documentation is essential. Missing or unsupported information, (which are observed in most files), can result in procurement files being deemed noncompliant.