EXHIBIT 5

[TRANSMITTAL MEMORANDUM TO AGENCY ACTION OFFICIAL
POSTAWARD CONTRACT AUDIT]

MEMORANDUM TO:  (Contracting Officer)
FROM:  (Appropriate OIG Official)
SUBJECT:  
OIG Reference No. ____________________________
Audit Report No. ______________________________
Contract No. __________________________________
Auditee: _____________________________________

We are attaching two copies of the subject audit report for your action in accordance with
DAO 213-5, "Audit, Inspection, and Evaluation Resolution and Follow-up." A copy of the
report has been sent to the Auditee/contractor. Please refer to the report for specific
instructions, if any, on the handling or release of the report.

[Option: Insert here any information needed to explain the report.]

Under DAO 213-5, you must submit your decision on actions to be taken on each audit finding
and recommendation. As applicable, your decision must include the rationale and/or legal
basis for reinstating any questioned costs in the report, for proposing settlement of any claim
by the Government, and for treating other issues differently from the report. (Instructions for
preparing a contracting officer's decision under the Disputes Act are contained in FAR 33.211.
Instructions for preparing a contracting officer's demand for payment are in FAR 32.604.)

Any inquiry regarding this report should be directed to ___Name___ of this office at
___Phone Number___. All correspondence should refer to the audit report number given above.

Attachment