Busy Season

Written by Nick Sanders Wednesday, 06 April 2016 00:00

CPAs and tax-preparers will recognize today's blog title. It's that time of year when financial statements need to get audited in order to sign-off on the 10-K, the time of year when everybody wants their taxes done so they can file by the deadline. It's the time of year when one needs to buckle down and put distractions to the side, so that the inputs can be converted into outputs. It's the time of year when most of the annual revenue gets generated.

In the consulting life it doesn't really work that way. There are workload peaks and valleys scattered throughout the year, depending on what the clients need and when they need it. There is no "busy season" *per se*; but you hope that the whole year will be a good balance of input and output. Ideally, the work to be done is a mix of short-term revenue generation and long-term client development. In addition, it's always nice to throw some learning and some thought leadership into the mix. You don't want the peaks to be too high and you don't want the valleys to be too low. What you want is steady state.

But sometimes you don't get steady state. Sometimes you get a workload peak and you've got to buckle down and get it done. Such has been our lot in life over the past several weeks. Which is good news from a revenue generation perspective but not so good news from a "time to write a blog article" perspective.

Thus, there's been a bit of a hiatus in the article-writing department.

It's not like there haven't been topics of interest, topics we would have liked to discuss here. For example, DCAA put out a new MRD on use of blended rates which piggy-backed on a DCMA guidance memo (same topic). We would have liked to review that guidance in light of our previous article on the topic. But alas, that was not to be the case. Some people like to post a link to guidance with no further comments; other people post a link and a high-level summary of the contents. That's just not our style here. We like to think about the guidance and how somebody might actually implement it. We like to offer an opinion regarding whether or not it's *good* guidance. And we like to have some substance behind that opinion.

All of which takes time, time that has been in short supply recently.

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The good news for readers is that we can see an end to this busy season, a drop from the current peak—hopefully not into a deep valley, but who knows? The point is that the production of blog articles will resume in the near future.

We'll discuss blended rates. We'll discuss the postscript to the NEON audit controversy. We'll note in passing continued problems with Boeing's KC-46 aerial tanker, and lessons that should be learned about the F-35 Lightning II program. We'll perhaps discuss innovation and acquisition reform, since those topics continue to be discussed by policy-makers. We'll complain (once again) about the missing-in-action CAS Board and we'll complain about the missing ASBCA website. In short, we predict a return to normalcy in the near future.

But not just yet.