

Those who dish it should be able to take it, right? Given our penchant for offering criticism of our government policy-makers, rule-makers, and auditors, we think it's only fair to offer our own statistics for criticism as well.

### Apogee Consulting, Inc. as a Consultancy

2018 was a great year. It wasn't the *best* year, in terms of gross revenue, but it was a strong No. 3 in that regard. (FYI, the best year was 2011, followed by 2012.) Of course, our idea of a good year is based on the size of the consultancy, which is—  
*shall we say?*  
—not large.

In 2018, we served a double-handful of clients. Engagements ranged from supporting cost/price analyses to helping draft new Estimating System and Purchasing System Descriptions. In the meantime, we supported a smallish company's efforts to develop an adequate Accounting System, and we worked with a couple of other formerly small businesses on Small Business plans and CAS/FAR related matters. We were pleased to see that the ASBCA told the Department of Defense that our CAS/FAR litigation consulting expenses were both reasonable and reimbursable under the Equal Access to Justice Act.

One long-term client essentially went on hiatus in 2018, as it engaged attorneys to tap-dance through litigation motions and such. (Happy to say that we recommended the law firm and lead attorney.) We expect that client to request our services again in 2019.

### Apogee Consulting, Inc. as Educator

As noted on this website, I made several public presentations in 2018 to both the Association of Government Accountants (AGA) and the National Contract Management Association (NCMA). I did not publish any articles this year, which always disappoints. But of course there was the blog (I'll get to that in a moment.)

Looking forward into 2019, I will be teaching a class in the San Diego State University's Continuing Education Services' Government Contracts series. I will also be editing two books for Lexis Nexis. I will also be presenting at a local seminar, sponsored by BDO, LLP and Deltek, in February.

### Apogee Consulting, Inc. as Blogger

We published 113 blog articles in 2018, which is a rate of more than two per week. Each article was at least 500 words and most were at least 1,000 words. Basically, I wrote a novel's worth of blog posts.

It's tough to tell which articles were popular and which articles had their "hit" statistics inflated by bots and attempts to hack the site. In fact, 2018 was marked by a number of attempts to hack the site through SQL injections and email attacks. For a few days, I was overwhelmed with Chinese character emails (which are tough to block with conventional means, because most US software doesn't recognize that character set). Despite the attacks, we made it through the year relatively unscathed.

As far as the articles go, I think the ones about the CAS Board were the most popular. As I wrote before, I don't think it has to do with my writing or the content of the posts; but rather it is a symptom that people in this business are starved for news on the topic. The CAS Board, which published meeting agendas only sporadically (at best) throughout the year, meets behind closed doors and offers very little of substantive commentary to the public. As a result, people glom onto anything that looks remotely like news about the CAS Board's doings, even our blog articles.

We spent a lot of time this year writing about the compliance gaps created by statutory changes that were slow to be implemented in regulations. We also wrote about the Section 809 Panel and some of its recommendations.

We didn't write very much about DCAA, at least in comparison to prior years. A couple of things contributed to the relative paucity of articles. First, DCAA doesn't issue very much audit guidance anymore; or, perhaps we should say that the audit agency doesn't publish very much audit guidance in the form of Memoranda for Regional Directors (MRDs) on its website. Our

## 2018 Recap – Apogee Consulting, Inc.

Written by Nick Sanders

Wednesday, 02 January 2019 00:00 - Last Updated Tuesday, 01 January 2019 10:40

---

count is three. DCAA published only three MRDs in 2018, which is dramatically fewer than in previous years. Another change is that DCAA wasn't mentioned in as many court decisions as in previous years; we decline to speculate as to why that might be the case. Finally, another fruitful area of potential blog articles—the “Selected Area of Cost Guidebook”—continues to be “under construction” in many chapters. So, all in all, 2018 was not a good year for spawning blog articles about the audit agency.

Recap: 113 blog articles in 2018, an increase from 2017's 101 blog articles. In 2016 we published 89 articles. In 2015 we published 111 articles. Thus: 2018 represents the most prolific we've been in many years.

### Summary

Lots of blog articles. Lots of consulting activity. More clients and more new clients.

Here's hoping that 2019 is more of the same. For us all!