The last article in 2020 will be a bit introspective.

Let's start with the numbers: in 2020 Apogee Consulting, Inc. published 73 articles (74 if you count this one). That's a serious increase from 2019's count of 51 articles published. Seventy-three didn't seem like a lot to me; there were long periods where nothing much was published. Most of those fallow periods were the result of client work: I co-instructed a week-long class in Northern England last January, and (as always) the editing of two LexisNexis reference books takes hundreds of hours. But client work wasn't the sole reason: after the November election it became harder to write about government stuff. That is not a political observation; it is a personal one. It became harder *for me* to write blog articles. Nothing I saw or learned seemed to spark the need to write about it. Still, I managed some production. Not as much as I intended, but as much as I could.

So: 2020 sucked for a lot of people on any number of levels. But let's look at Apogee Consulting Inc.'s numbers:

- 73 articles published on this website (74 if you count this one). This article will be number 1,348 in the News Archive. If you assume the average article is 800 words (which is a reasonable assumption over the 10-year period even though the later articles tend to average 1,000 words or more), the math says that's *more than one million words* devoted to this stuff.

- 2 textbooks edited for Thompson Reuters/LexisNexis (one on FAR and the other on CAS)

- 1 class co-instructed with Don Acquisition in Northern England ("Introduction to FAR and DFARS")

- 1 six-week class for San Diego State University's World Campus migrated to a

Canvas/Zoom environment and taught (“Financial Management of Government Contracts”)

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Participated in a panel discussion on “Commercial Item Myths” with Brent Calhoon (of Baker Tilly) and Ryan O’Connell (of DoD’s Commercial Item Group)

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Co-Led a workshop on “CPSR Preparation” with Luis Avila (of KMPG)

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1 article published in the Government Contracts Costs, Pricing and Accounting Report (“Explaining the DFARS Ground and Flight Risk Clause”)

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1 comment letter to the CASB written (it will be submitted this week and I’ll post it on the website)

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2 new clients brought on, in addition to supporting other long-term clients at various levels

I cannot say that 2020 sucked for Apogee Consulting, Inc., at least from a business perspective.

Looking at the government contracting environment, obviously the big news was COVID-19 and the response to the pandemic. Certain small business contractors availed themselves of the CARES Act Section 1102 Paycheck Protection Program, while other contractors used the CARES Act Section 3610 contractor paid leave provisions. In 2021, I expect that contractors will begin submitting Section 3610 reimbursement requests (if they haven’t done so already) and we’ll be hearing stories about audits of those requests.

For those who want a quick primer on all the COVID-19 related legislation and the provisions that impact government contractors, DCAA has developed a **handy chart** to aid its auditors. The chart lists legislation, regulations, and other government guidance. It also has an FAQ section that anybody who has COVID-19 related costs should read.

With respect to other DCAA audit guidance, 2020 once again saw very few actual MRDs being published on the website. We very much suspect that the majority of DCAA guidance is being published internally, on the audit agency's intranet. That makes it harder to understand where DCAA is coming from and to prepare for upcoming audits, but that's how we see it.

In 2020, DCAA also flirted with reorganizing its audit staff to focus on defective pricing audits and business system audits. We say "flirted" because, according to what we've been told, the reorganized Regional Business System expert teams have been (or soon will be) disestablished, so that the Branches can resume their traditional roles of auditing contractor business systems. Was it the Coronavirus impact—or some other agency politics—that led to the quick course correction? We couldn't say. But having experienced business system audits under both the "center of excellence" and traditional Branch-led audit approaches, we prefer the latter. There is less "ramping up" learning required.

2020 was a busy year for the CAS Board, if only by comparison to the prior decade's inactivity. A Staff Discussion Paper was issued, as well as an Advance Notice of Proposed Rulemaking. However—and as we've noted several times on this blog—not much seems to happen without an active industry member contributing to the process. The Board has been without an industry member for nearly a year now, and has been moving forward based on inertia, in my view. I don't expect much from the Board in 2021. You can decide whether the forecasted lack of activity stems from a lack of industry membership or the fact that a new administration is (as I write this) coming into town with its own set of priorities.

2021 may be the year that commercial items become what they were intended to be, 25 years ago when the last significant acquisition reforms took place. There are a couple of proposed rules that could, if implemented as drafted, significantly change the landscape. I'll be watching for those.

We are all placing a lot of hope in 2021. And it's not just about acquisition reform or precedent-setting judicial decisions. Each one of us has suffered personal or business setbacks in 2020, and we are all hoping that 2021 puts us back on course.

So here’s to putting 2020 behind us, and moving forward into a better year.