

Allowable/Unallowable Costs Experience

Written by Administrator

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- Collaborated in post-acquisition integration teams executing the merger of two Government contractors, including assessing business processes and controls, calculating post-merger indirect cost rates, planning contract novations, and developing systems, policies, and procedures
 - Assessed contract administration processes and controls for a multi-billion dollar service provider, including recommending process improvements related to proposal preparation, records management/retention, accounting for vendor volume discounts, compliance with contract terms and conditions, and calculation of indirect cost rates for annual submission to Federal Government.
 - Assisted a Hurricane Katrina relief contractor in preparing its first Final Indirect Cost Rate Proposal, including consolidation of General Ledger account data from multiple geographic locations (including New Orleans). Developed statistical sampling and projection methodology in compliance with recently revised FAR 31.201-6 requirements.
 - Assisted a multi-billion dollar Department of Energy contractor with transition to cost-plus, CAS-covered environment, including identification of unallowable costs; compliance with FAR, CAS and TINA; preparation of indirect cost rates; and submission of initial Final Indirect Cost Rate proposal. Developed position papers for contentious issues related to restructuring costs, including accounting for mass severance and asset impairments.
 - For a service provider to the Department of Homeland Security, led a project to support the entity's receipt of a \$600 million, fully CAS-covered CPAF contract (its first significant Federal contract), including development of indirect cost structure and calculating of indirect cost rates, submission of initial CASB Disclosure Statement, and generation of policies and procedures to aid in contract compliance.
 - For a bio-pharmaceutical manufacturer (supporting Project BioShield for the Centers of Disease Control and Prevention), led a project to support transition from Fixed-Price to Cost-Reimbursable contracting, including assessment of business practices, development of indirect cost structure and calculation of indirect cost rates, preparation of cost proposals and pricing of equitable adjustments in compliance with TINA and FAR requirements, and generation of policies and procedures to aid in contract compliance (Estimating, Purchasing, Socioeconomic Reporting, Billing).
 - For a fully CAS-covered global Engineering & IT Services provider, led the process to create a separate International Segment with unique practices to support work in Southwest Asia and elsewhere; effort included development of policies and procedures, submission of CASB Disclosure Statements, and preparation of cost impact analysis/proposal.
 - Participated in supporting investigations of alleged False Claims Act violations and defective pricing allegations. Primary liaison with DCAA and Naval Criminal Investigative Service (NCIS)..
 - Participated in a team providing expert testimony for the General Electric Company's CAS 413 pension case before the U.S. Court of Federal Claims, in which GE's position was upheld in the Court's decision and sustained in all particulars in the subsequent appellate Court decision. (Teledyne, 50 Fed. Cl. 155 (2001) and Allegheny Teledyne v. US, 316 F.3d 1366 (Fed. Cir.

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2003)).

- Under director of internal and external counsel, led team in support of aviation maintenance contractor's Department of Defense Voluntary Disclosure investigation, which included a forensic accounting analysis of \$50 million in billings, review of internal controls, and assessment of accounting transactions for compliance with applicable statutes, regulations, and contract terms and conditions. Efforts included calculation of Government's loss (quantum), briefing corporate management, and briefings to Army CIC, DCAA investigators, and DoJ attorneys. Project resulted in an acceptable settlement for contractor and allegations of several criminal felonies for Contracting Officer's Technical Representative (COTR).

- Co-author, "Accounting, Cost and Pricing Issues in Strategic Alliances and Teaming" (Strategic Alliances and Teaming: Winning Combinations for the Next Century, American Bar Association, Section of Public Contract Law, 2000)

- Author, "Recent Changes to FAR and CAS Affecting Government Contract Costs" (Contract Management August 2005)

- Author, "Recent Changes to FAR and CAS: Affects on Government Contract Cost Accounting" (Contract Management, May 2004)

- Author, "Determining Final Costs When a Contractor Fails to Submit its Annual Indirect Cost Rate Proposal: A Proposed Alternative to the DCAA/DCMA Approach" (Federal Contracts Report, Vol. 78, No. 20)

- Principal instructor and course coordinator, "Government Contract Accounting," Federal Publication Seminars, 1999 - 2004

- Instructor, "Government Contract Costs," Federal Publication Seminars

- Co-instructor, "Masters Institute in Government Contract Costs," Federal Publication Seminars (2000 and 2008)

- Co-instructor, "Cost Accounting Standards," Federal Publication Seminars

- Instructor, ESI International/George Washington University Masters Certificate Program in Government Contracts "Understanding the Cost Accounting Standards"

- Instructor, "Government Contract Accounting," University of California, Los Angeles (Extension), 1995-1997

- Instructor, "Overview of the FAR," University of California, Los Angeles (Extension)

- Presentation to NCMA/AGA San Diego Chapters, 2008, "Risk Management for T&M Contract Types: Addressing Regulatory and Subcontractor Issues"

- Presentation at NCMA 2005 World Congress, "Recent Changes to FAR and CAS Affecting Government Contract Cost Accounting"

- Presentation to Institute of Management Accountants (IMA), Current Issues in Government Contracting seminar "Recent DCAA Audit Initiatives" (2000, 2001, 2003, 2005)

- Assisted multi-national engineering and environmental remediation contractor with resolution of DCAA audit issues, including determinations of inadequacy related to Disclosure Statement, accounting system, preparation of indirect cost rates, and indirect cost allocation structure. As part of the work, took over audit liaison function with respect to interaction with DCAA and DCMA Administrative Contracting Officer. Also assessed and recommended enhancements/changes to established/disclosed cost accounting practices, policies and procedures, and internal controls.

- Led an internal audit team to evaluate FAR/CAS compliance at a multi-billion dollar engineering and construction entity, including evaluating adequacy of Disclosure Statement, corporate cost allocation methodology, and frequency of indirect cost rate update. Identified

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potential revenue recognition problems. Recommended changes designed to improve compliance and to increase cash flow.

- Presenter: "Sarbanes-Oxley, DCAA Activities and Other Related Mischief" – Institute of Management Accountants Current Issues in Government Contracting Seminar, October 2005
 - For an international defense contractor, recommended appropriate business processes and controls to comply with US defense acquisition rules, including FAR and CAS. As part of this project, developed initial cost allocation structure and methodology, and controls to identify and segregate FAR Part 31.2 unallowable costs. Also worked with contract management and supply chain management functions to ensure proper flow-down of contract clauses.
 - For an AbilityOne contractor, provided advice and assistance on transition into negotiated cost-reimbursement contracting. Efforts included development of initial cost allocation structure, identification of unallowable costs, indirect cost rate calculations, and assistance in negotiating the new methodology with DOD contracting officers. Also consulted on contract financing opportunities, cash flow enhancement, and resolution of disputes on individual contracts. Also provided support on revenue recognition issues associated with entity's external audit.
 - For a publicly traded aerospace/defense contractor, provided SME support to external audit, in connection with revenue recognition under SOP 81-1, analysis of reserves associated with DCAA audit findings and other disputes with the Government, and program management issues. Also provided training to external audit staff in the areas of revenue recognition and testing, EVMS, and applicable CAS and FAR requirements.
 - Provided customized in-house training in Government contract cost accounting to employees of various entities via Federal Publication Seminars, including Qualcomm, Stanford Linear Accelerator Center, Goodrich, Sandia National Laboratories, and Esterline Technologies.