

Alternate Indirect Cost Allocation Structure Experience

Written by Administrator

Friday, 05 June 2009 16:42 - Last Updated Monday, 08 June 2009 16:14

- 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.

- For a fully CAS-covered aerospace/defense manufacturer, successfully led the process to obtain Government approval for fifteen simultaneous organizational and cost accounting practice changes. The effort included assessing planned changes in coordination with external Counsel, developing indirect rates (both pre- and post-change), calculating cost impacts, and revising CASB Disclosure Statements.

- Participated in a team providing support to an independent Federal Commission in revising its labor recording and cost allocation methodology used to account for various key programs/initiatives. Resulting methodology and calculations were accepted by the Commission Inspector General and were used in preparation of Commission Financial Statements.

- Led CAS 410 compliance assessment for multi-billion dollar division of a multi-national Engineering & Construction entity. Conducted Ford Aerospace analysis to determine appropriate G&A expense pool allocation base.

- 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 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.

Alternate Indirect Cost Allocation Structure Experience

Written by Administrator

Friday, 05 June 2009 16:42 - Last Updated Monday, 08 June 2009 16:14

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

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

- 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.

- 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.