

## CAS Noncompliance Resolution Experience

Written by Administrator  
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- 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.
  
- 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. 2003)).
  
- 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".
  
- Presentation at 2006 NCMA A&D Conference "Navigating the Cost Impact Process: The New FAR Part 30".
  
- 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.