

- For a bio-pharmaceutical manufacturer, developed a Finance/Accounting Policy Manual, a Procurement Manual, and policies and procedures related to estimating and cost proposal preparation. Also assessed overall accounting environment and related internal controls in preparation for upcoming DCAA audit.
- Developed a Procurement Manual for a Federal Systems division of a multi-billion dollar telecommunications entity in preparation for external audit (Contractor Purchasing System Review). Also provided advice and assistance regarding socio-economic programs and corporate strategic alliances. Provided training to employees regarding requirements of newly developed 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.
- 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 provider of security services to the Iraqi Coalition Provisional Authority and Iraqi Reconstruction prime contractors, developed initial compliance strategy to support increased Federal oversight.
- 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 supporting investigations of alleged False Claims Act violations and defective pricing allegations. Primary liaison with DCAA and Naval Criminal Investigative Service (NCIS)..
- Author, "DCAA Access to Sarbanes-Oxley Working Papers: Does Financial Transparency Mean an Open-Door Policy" (privately published for PwC clients)
- 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, "Preparing for Recovery Audits" (Contract Management, Oct. 2003)
- 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)
- Author, "Surviving Government Audits: Have the Rules of Engagement Changed?" published in Thomson-West's Government Contract Costs, Pricing and Accounting Report

DCAA Audit Support Experience

Written by Administrator

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(March 2009)

- 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
- Presentation at 2006 NCMA A&D Conference "Navigating the Cost Impact Process: The New FAR Part 30"
- Presentation to various NCMA Chapters: "Rethinking Contract Compliance: A Roadmap Toward a 21st Century Program"
- Presentation to Institute of Management Accountants (IMA), Current Issues in Government Contracting seminar "Recent DCAA Audit Initiatives" (2000, 2001, 2003, 2005)
- Certified Government Financial Manager (CGFM), Association of Government Accountants
- 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.
- Presenter: "Sarbanes-Oxley, DCAA Activities and Other Related Mischief" – Institute of Management Accountants Current Issues in Government Contracting Seminar, October 2005
- 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.