

DCAA Dispute Resolution Experience

Written by Administrator

Wednesday, 09 September 2009 09:39 -

- 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.
- 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)..
- 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)).
- 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).
- Author, "DCAA Access to Sarbanes-Oxley Working Papers: Does Financial Transparency Mean an Open-Door Policy" (privately published for PwC clients)
- 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 (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 Institute of Management Accountants (IMA), Current Issues in

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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.

- Provided support to litigation team defending Allison Engines in a False Claims action, in which Allison's position was upheld in various rulings up to and included the Supreme Court of the United States. (Allison Engine Co. v. United States ex rel. Sanders, No. 07-214, June 2008.)