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DCAA: Relaunching Post-Award (Defective Pricing) Audits?

By Michael Steen, Senior Advisor

As DCAA has now eliminated its so-called incurred cost audit backlog, government contractors are anxiously seeking the answer(s) to "what's next?" in terms of DCAA's redirecting audit resources to other types of audits. In terms of "types of audits", the list is seemingly endless if one considers that DCAA has approximately 70 standard audit programs (incurred cost audits represent only four of those), the full listing is found here.

Some insight into what's coming exists for relatively large contractors with continual DCAA presence wherein there are periodic DCAA-contractor meetings where planned audits are identified. Other contractors had been left with DCAA's annual program plan; however, DCAA replaced its annual audit plan with a multi-year continuous plan which is fluid and more clandestine (i.e. without any meaningful publicly accessible details).

One approach to DCAA's "what next" strategy would be to contact industry and discuss the types of audits which might be most conducive to collaborative audit planning and execution and conceptually that points to audits of contractor business systems. In fact, with or without collaborative audit planning, DCAA has demonstrated that it is redirecting audit resources to audit contractor business systems, particularly comprehensive evaluations for compliance with DFARS 252.242-7006 Accounting Systems (see the related article in this newsletter). Although DCAA has highlighted its interest in pilot testing collaborative audits, it has also announced its interest in broadening its coverage of contractor compliance with TINA (Truth in Negotiations Act) which is anything but an exercise in collaboration (notwithstanding a 2018 DOD Memo-randum encouraging contractors to voluntarily disclose defective pricing). Some have suggested that DOD's increased spending is behind DCAA's renewed interest in planning and performing post-award (defective pricing) audits;

THIS ISSUE:

- DCAA: Relaunching Post-Award (Defective Pricing) Audits?
- DCAA's Other Renewed Audit Focus: Contractor Accounting (Business Systems)
- Has DCAA Disallowed a Cost? Don't Give in Too Quickly
- The Peril of Proposing Key Personnel
- Contract Disputes Decision with Universal Messages for Government Contractors
- Training Opportunities: See page 7 below
- Blog Articles and Whitepapers Posted: See pages 7 & 8 below

however, it is nothing more than DCAA's rebounding from years of neglect (only 20-25 post-award audits per year).

From a historical perspective the last wave of defective pricing audits was during the Reagan years (early 1980's) when DOD spending accelerated, DOD procurements were fast paced and various government watchdogs (GAO, DOD-IG and DCAA) saw this as a great risk for contractor defective pricing and an equally great opportunity for uncovering that defective pricing. Having been with DCAA during those years, we witnessed a bit of a circus in the context of any given procurement (contract pricing leading to a contract subject to TINA) being independently audited by two and sometimes three of these watchdogs (with little or no coordination among the circling sharks…I mean watchdogs). Oh, what a fun time to be a large DOD contractor where success in obtaining large new DOD contracts came with "unintended consequences."

Those fun-times lasted just a few years when it became all-too apparent that successfully auditing for potential defective pricing wasn't easy because asserting the existence of defective pricing and prevailing on that assertion are two very different processes. In many cases, an assertion of defective pricing was almost entirely focused on only one (of five) components of defective pricing, the discovery of cost or pricing data that was lower than that which had been provided by the contractor to the government. In other words, data which would (or should) have yielded a lower price than the price based upon data which had been disclosed. That translated into a recommended price adjustment (or RPA) and the potential for interest and penalties. Unfortunately, merely asserting defective pricing along with a dollar amount or "RPA" ignored or summarily assumed the presence of the other four requirements for defective pricing (detailed in audit planning step 4b within DCAA's audit program for activity code 42000). Equally or more significant, neither DCAA, DOD-IG or the GAO auditors seem to grasp the importance of the fact that when push comes to shove (i.e. litigation), the burden of proof rests with the Government (in a slightly different context this is also a factor discussed in the guest article: "Has DCAA Disallowed a Cost? Don't Give in Too Quickly"). DCAA auditors are trained to provide audit opinions based upon facts which support those audit opinions. In contrast, they are not trained in terms of audit opinions which consistently consider all relevant facts and/or opinions which will hold up when the responsibility ("burden of proof") shifts from the contractor to the Government.

What else can go wrong (for the Government) in terms of the failure to sustain audit "RPAs" and/or for the Government to prove defective pricing"? A recurring theme, auditors rely on "required" statements in the contracting officer's negotiation file without considering other evidence which derails the defective pricing. As an example, procurement contracting officers (PCOs) almost universally include a statement that they relied on the contractor's certified cost or pricing data (a required statement) when in reality they (or their negotiating team) began substituting other data obtained from sources other than the contractor. Once the government's data displaces the contractor's data, "Houston we have a problem" in terms of proving that the Government relied on the defective data.

Although DCAA and the Government's track record on defective pricing is marginal at best, a contractor cannot assume that this will be the outcome if/when DCAA comes knocking. There are cases of defective pricing (where all five elements of defective pricing exist) and these yielded price reductions (a contract modification which reduces the previously negotiated firm fixed price…firm fixed price doesn't always mean it). But even more important if/when DCAA initiates a post-award audit, a contractor should be aware of the comprehensive and time-consuming nature of DCAA's audit program and the fact that whatever data/files exist are in most cases fair game in terms of DCAA's audit access. A sure bet is that an auditor will insist upon access to costs incurred and costs estimated to complete on fixed price contracts. Noting that the auditor is going to perform a cost underrun analysis (or so-called windfall profit analysis), contractors are well-served in doing their own analysis (which is actually one of the criteria embedded in the DFARS Estimating System regulation) Lastly, contractors need to understand that DCAA's post-award audit program (activity code 42000) is clearly a two-step process, the first one of gathering data in support of the risk assessment. Unlike many other audits, this has a key milestone or decision point (aka a "go" or "no-go"). If a "go," the audit will continue to consume untold contractor resources; if a "no-go", the contractor can get back to its day job.

Perhaps obvious, but if there is one audit wherein a contractor needs to get on board and be responsive to DCAA's risk assessment, it is the post-award/defective pricing audit. These audits are coming sooner than later to contractors with fixed price contracts which involved certified cost or pricing data regardless of DCAA's audit involvement (or non-involvement) during the government cost/price analysis or contract negotiations. Some are assuming that there is a greater risk that pricing actions which were not audited during the proposal stage are higher on DCAA's hit list, but the potential for post-award audits applies to any pricing action which is subject to FAR 52.215-10 or -11. DCAA presumably has a number of factors to be considered in planning and

selecting pricing actions for post-award/defective pricing audits, but the one factor which will never be considered is contractor inconvenience.

DCAA's Other Renewed Audit Focus: Contractor Accounting (Business) Systems

By Michael Steen, Senior Advisor

In addition to DCAA's expanded number of post-award/defective pricing audits, there are a number of indicators that DCAA is also redirecting audit resources to contractor business systems. DFARS includes subparts for six different business systems with DCAA having oversight or audit cognizance for three; accounting systems, estimating systems and MMAS (Material Management and Accounting Systems). Based upon recent audit planning questionnaires, DCAA is now fully engaged in auditing contractors for compliance with DFARS 252.242-7006) which is DCAA's audit activity code 11070 (differentiated from the much less comprehensive post-award accounting system audit for non-majors, activity code 17410).

With respect to contractor compliance with DFARS 252.242-7006, DCAA's initial audit inquiry appears to be a standard template with minor refinements if/when the auditor has some pre-knowledge of the contractor (such as referring to a contractor document by name or number). To DCAA's credit, a significant part of the accounting system information request is a restatement of the 18 criteria (252.242-7006(c)(1) through (c)(18). For two of these, DCAA adds its own examples such as a list of six types of management reviews which could apply to 252.242-7006(c)(8), "Management reviews or internal audits of the system to ensure compliance with Contractor's established policies, procedures, and accounting practices".

If only DCAA would confine its audit scope/criteria using only the contractually specific requirements (specific accounting system criteria in this case); however, in addition to providing examples for two of the eighteen criteria, DCAA adds a number of other data requests related to the contractor billing system, thus expanding a two-line regulatory criteria (252.242-7006(c)(16) into two pages of additive requirements.

Perhaps the most egregious DCAA billing system additive is related to prime contractor "monitoring of subcontractors and subcontractor billings". Ignoring a well-known ASBCA case which very unfavorably categorized DCAA's non-contractual expectations (for prime contractor management of subcontractors) as a legal theory created by an auditor, DCAA has obviously not abandoned its crusade to hold prime contractors to non-contractual and non-regulatory requirements. There is absolutely no DFARS accounting system criteria which refers to "subcontractor management," thus no regulation which supports the following DCAA inquiries:

- Explain/demonstrate your process for monitoring your subcontractors' accounting/billing systems and billings,
- Provide a reconciliation of the subcontractor universe to the books and records questions (editorial comment: not only is this question beyond any contractual clause, it has no common meaning or application, stated differently, it is absurd).

In fact, DCAA has continuously demonstrated that it can and will add audit criteria; in this case, by using DFARS 252.242-7006(c)(1) which is a requirement for a sound internal control environment, accounting framework and organizational structure. Almost anything fits within these non-specific criteria; hence, giving DCAA the opportunity to fill in the blanks. DCAA continues to ignore that the regulation was intended to provide standard conceptual criteria and that a contractor was expected to be able to demonstrate how it complied with the criteria. Although it is easy to criticize DCAA for its failure to audit for compliance with the express requirements of the contract and nothing more, we recognize that the challenge for any contractor receiving these information requests is how to balance contractual requirements with the common sense need of avoiding conflict with one's auditor (or audit team). In that context, most contractors will respond to DCAA's information request as if DCAA actually had a regulatory basis for everything requested. There will be DCAA inquiries which may need to be discussed before attempting to provide an answer, but rarely will any contractor flatly refuse. "Just say no" may be an answer in the war on drugs, but not so much in trying to work with your friendly auditor towards the ultimate goal of achieving a "clean" audit opinion.

Has DCAA Disallowed a Cost? Don't Give in Too Quickly

By Guest Author: Jerome Gabig, Attorney, Wilmer & Lee

Because FAR § 31.201-3 states "the burden of proof shall be upon the contractor to establish that such cost is reasonable," contractors often are too quick to give in when DCAA disallows a cost. Although not mentioned in the FAR, a corollary to the rule is that "when the government disallows costs on the basis of a FAR cost principle, the burden is on the government to prove that the costs are unallowable." *See SRI International*, 11-1 BCA ¶ 34694, ASBCA No. 56353. In 2017 the Armed Services Board of Contracts Appeal (ASBCA) issued a decision that provides a good lesson about not giving in too quickly when DCAA disallows a cost.

The underlying controversy in *A-T Solutions, Inc*., ASBCA No. 59338, 17-1 BCA ¶ 36,655 involved an Army contract to provide professional services and materials to train on improvised explosive devices. The training was to take place both within the United States and overseas. The cost-plus-fixed-fee contract was awarded for a base year and up to four option years. Under the contract, ATS provided the training materials and equipment as commercial items and was paid for them at its catalog prices. ATS's proposal stated that it was a provider of commercial training and that its training materials were priced using its product catalog.

In July 2011, DCAA issued a report questioning ATS's charging for training material based on commercial prices rather than at actual costs as set forth in FAR § 31.205-26 Material Costs. The contracting officer deferred to DCAA. The Army suspended a percentage of reimbursement of payment on the contract. ATS appealed to the ASBCA. The Board decided in favor of ATS by holding "we find that the government has not met its burden to show that the transfers of commercial ATS training materials between ATS divisions were not the sort of transfers contemplated by FAR 31.205-26(e)." *Id.* Hence, ATS prevailed simply by holding DCAA to its burden of proof—something DCAA could not meet.

In summary, do not give in too quickly when DCAA disallows a cost. There is no expense for a contractor to request the contracting officer to issue a final decision. Also, there is no expense to appeal the final decision to a Board of Contracts Appeal. Rarely do DCAA or contracting officers consider their burden of proof when disallowing costs. However, upon being confronted with this reality by going through the appeal process, the Government is likely to be more receptive to a fair settlement.

Another noteworthy point about the *A-T Solutions* decision is that the Government tried to use ATS's basic accounting system, Peachtree, against ATS. As ATS's business grew, the company transitioned to Deltek Costpoint. To the Board's credit, it recognized that a small business's accounting should not be held to the standard of a sophisticated accounting system:

Moreover, the government's argument relies on a negative—what ATS's 2007-2008 accounting records do not show. Those accounting records were the product of an unsophisticated small business accounting software application that did not provide visibility into transactions at the divisional level (finding 19). ATS witnesses testified credibly that the Training division determined what materials would be needed for a particular training….

Id. Hence, through the testimony of its Chief Financial Officer, ATS was able to explain to the satisfaction of the Board matters that were not fully documented in ATS's accounting system.

The Peril of Proposing Key Personnel

By Guest Author: Jerome Gabig, Attorney, Wilmer & Lee

About 53% of DOD's annual procurement budget is expended on services.[1] In the highly competitive market of selling services to the government, highly qualified personnel often make the difference whether a proposal is selected for award of a contract or task order. It is generally known that proposing top talent (such as a distinguished scientist) without any intend of using that individual is considered fraudulent. Also, vendors who practice what is known as "bait and switch" of key personnel fall short of the Government's expectation that "contractors must conduct themselves with the highest degree of integrity." FAR § 3.1002.

Where a contractor submits a proposal fully intending to use the proposed key personnel but late into the evaluation process learns that a proposed key person is no longer available, there can be a peril that is not fully appreciated by

[1] See GAO-17-244SP, Contracting Data Analysis: Assessment of Government-wide Trends (Mar. 9, 2017), at 5, available at https://www.gao.gov/assets/690/683273.pdf

many government contractors. The root of the problem is that exceptionally qualified individuals generally are in high demand. Typically, such individuals are unlikely to remain idle for months waiting for a contract or task order to be awarded. This dynamic of highly qualified individuals pursuing other opportunities can create a dilemma for contractors.

A protest in 2017 to the General Accountability Office (GAO) captures the dilemma that an offeror faces when a proposed key person is no longer available after final proposal revisions have been submitted. The protest involved a Department of Labor (DOL) solicitation to operate its Job Corps center in Los Angeles. The solicitation required the offerors to submit a resume and letter of commitment for the proposed center director. YMCA of Greater Los Angeles was the incumbent. The proposal of Management and Training Corporation (MTC) was selected for award. However, twenty-six days after submission of final proposal revisions, MTC notified DOL that its proposed center director was no longer available; MTC offered another center director. YMCA protested that the switch of proposed directors constituted unequal discussions. The GAO sustained the protest.

Because of the harsh result in the *YMCA* decision from the perspective of the apparent winner, offerors may be tempted not to disclose that a proposed key person is no longer available. This temptation should be resisted since there are serious consequences to not disclosing. The GAO has made clear that:

"Our Office has explained that offerors are obligated to advise agencies of changes in proposed staffing and resources, even after submission of proposals. When the agency is notified of the withdrawal of a key person, it has two options: either evaluate the proposal as submitted, where the proposal would be rejected as technically unacceptable for failing to meet a material requirement, or open discussions to permit the offeror to amend its proposal."
General Revenue Corporation, B-414220.3, March 27, 2017.

According to the GAO, the obligation to disclose the nonavailability of a proposed key person is fundamental to the integrity of the procurement process. *FCi Federal, Inc.*, B-408558.8, August 5, 2015. More recently, a contractor's failure to notify an agency that a proposed key person was no longer employed by the company was held to be a "misrepresentation" resulting in a rescission of the award. *NetCentrics Corporation*, B-417285.3, June 5, 2019.

The bottom line is that in responding to solicitations, offerors should perform a risk assessment of each proposed key person as to whether he or she is likely to be available should the proposal be selected for award. Otherwise, despite an exhaustive (and expensive) effort to compete for a lucrative contract or task order, award may be lost because the offeror cannot provide a proposed key person.

Contract Disputes Decisions with Universal Messages for Government Contractors

By Michael Steen, Senior Advisor

The ASBCA (Armed Services Board of Contract Appeals) and the CBCA (Civilian Board of Contract Appeals), recently issued decisions, each having some situation specific facts, but both decisions also reinforce the universal importance of carefully reading Government solicitations followed by carefully reading the Government contract(s).

CBCA 6029, 6030. The contract dispute involved a contracting officer's deemed denial of a contractor claim for wages paid under the SCA (Service Contract Act). FAR 22.10, Service Contract Act Wage-Determination invoke contract clauses 52.222-41 and 52.222-43 which typically involve Government and contractor responsibilities in terms of compliance with the SCA. As discussed in the case (which serves as a primer in terms of the application of the SCA and the typical responsibilities of the Government and of the Contractor), the Contracting Officer determines if the SCA applies followed by the Contractor's duty to identify labor categories that are covered by the SCA and matching those categories to the applicable wage determination. However, in this particular case, the contract assigned greater responsibility to the Contracting Officer to identify (task order) labor subject to the SCA and to apply wages as required by FAR 22.10. As noted in the decision, the more specific contract terms displaced the default terms and conditions (FAR 52.222-41).

The case also highlights the role of the DOL (Department of Labor) in terms of its authority to determine if contract labor is subject exempt from or subject to the SCA. In this case, the DOL opined that the SCA applied, but only after the first task order award which caused the contracting officer (at DOL's direction) to issue a contract modification but the contracting officer failed to provide an equitable adjustment (price increase). The CBCA confirmed that the contractor, through application of the contract specific terms, was entitled to an equitable adjustment on the first task order as well as the second and third task orders. The CBCA did not render an

opinion on quantum nor did the CBCA reach a conclusion as to the allowability of contractor legal costs to pursue the REA (Request for Equitable Adjustment) because the contractor may have comingled legal costs to pursue the REA (allowable) with legal costs to pursue the CDA (Contractor Disputes Act, which is unallowable). Thus, the contractor prevailed on entitlement, but back to the drawing board to support the amount for the REA as well as any legal costs which can be traced to the REA. Although not specifically noted in the decision, contractor costs to support the quantum associated with the REA should be allowable (in addition to the amounts associated with the SCA wage adjustments).

ASBCA 58752 The ASBCA denied the appeal of the contractor which sought approximately $3.7 million attributed to the Government's failure to implement an MIS (Management Information System) in accordance with the contract. The contract with the ANG (Air National Guard) was for mental health counseling (services at fixed, fully burdened hourly rate which were considered commercial items subject to FAR Part 12) and travel (a cost reimbursable CLIN). The PWS (Performance Work Statement) included requirements for offerors to describe their MIS capabilities and to provide a breakout of their MIS costs (included within the cost reimbursable CLIN). There was a contract requirement for the "collection and management of all case management and counselor activity and business management data required to create operational and business reports for the ANG", which was to be maintained within the Contractor's MIS.

The solicitation (or Government representations during source selection) contained very confusing and noncommittal statements concerning the Government's reliance on the contractor MIS and/or (as alleged by the contractor) for the Government to substitute Government MIS to be jointly used by the contractor(s) and the Government. In any case, there was nothing listed as Government furnished facilities, equipment or property and more damaging to the contractor's claim, the contractor could not identify the Government source (reference to Government provided MIS). The confusing references to MIS (and how to include in contractor bid proposals) were the subject of "Q&A" during the solicitation; however, the Government answers never directly responded leaving bidders to interpret for themselves. The Government Q&A did provide one critical answer (to multiple questions) that various support costs, facilities, and contractor general and administrative costs including accounting and reporting should be included in the fully burdened fixed hourly rates applied to the mental health counseling services.
By implication and as maintained by the Government and as decided by the ASBCA, any contractor MIS costs (innocuously mentioned but not funded under CLIN 3) should have been factored into the fully burdened labor rates in CLIN 1 and CLIN 2. Thus, the contractor should have estimated the costs to provide the various reports (deliverables) and the costs to implement/maintain its MIS within the labor rates. In other words, had the contractor accurately estimated its MIS and related costs at $3.7 million, that should amount should have been spread over the various hourly labor rates as the only contractual method for cost recovery by the contractor.

As previously mentioned, this decision is very case specific, while also providing the following universal lessons:

- Labor hour contracts (including T&M or Time and Material) may require a contractor to re-categorize certain direct costs to ensure full recovery of all allocable costs. For example, various direct labor functions/costs may be allocable to the contract, but not listed as a labor hour category. In these situations, a contractor must factor these other direct costs into the fully burdened labor rates or forego any recovery of these direct costs.
- In contemplating a bid or no-bid on a government solicitation, too many "unanswered questions" might be a sign to consider a no-bid particularly when the solicitation is purportedly for a commercial item. If I cannot reconcile the government terms and conditions (solicitation) to my commercial pricing, it might be commercial in name only.
- If a contractor is going to allege that the Government made critical representations (i.e. the Government would provide its MIS for joint use), the contractor must have a name, title, dates and very detailed notes (or preferably written statements from that Government employee…and that Government employee must have the authority to make any representations which might be binding on the Government).

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Redstone Government Consulting

Redstone Government Consulting, Inc.

Huntsville, AL
4240 Balmoral Drive SW, Suite 400
Huntsville, AL 35802
T: 256.704.9800

Email: info@redstonegci.com
On the web: www.redstonegci.com