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DCAA: In the News

This second quarter newsletter is focused on DCAA (Defense Contract Audit Agency) and some miscellaneous procurement of compliance activities which could be of interest to those involved in government contracting including compliance and oversight. Notably missing are anything more than passing references to COVID-19 and its impact on government contracting and contractors. COVID-19 discussions are available in a number of blogs and webinars.

DCAA's Fiscal Year 2019 Annual Report to Congress

By Michael Steen, Senior Advisor

DCAA's FY2019 Annual Report to Congress, dated March 31, 2020 (but covering statics and other audit activity for the year ended September 30, 2019) finally hit the newsstands (DCAA's webpage) in early June. Many believe that Congress (starting with FY2015) imposed this reporting requirement on DCAA to gain some insight into audit performance issues including the unprecedented growth in the "incurred cost backlog"; in other words, Congressional interest was not a good thing for DCAA. However, to DCAA's credit, with each reporting year, DCAA has become better and better at "positivity"; that is presenting data and statistics in the most favorable light possible. Why not, after all DCAA's annual report is unlike many annual (financial) reports which are subjected to independent third-party audit verification and various regulations designed to ensure year to year comparability. In other words, proceed with caution; if/when you read the DCAA FY2019 Annual Report to Congress.

New (sort of) in the FY2019 Report:

- IPAs (Independent Public Accountants) Audits of Contractor Incurred Costs. As mandated by the 2018 NDAA (National Defense Authorization Act) DoD/DCAA outsourced some incurred cost audits to IPAs. IPAs' completed 101 audits in FY2019 for which DCAA

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contracting officer representatives were involved in i) facilitating communications, ii) monitoring status, and iii) resolving issues. As with many DCAA audit activities, DCAA's involvement predictably expanded well beyond that stated in the 2018 NDAA (DCAA was only supposed to identify the incurred cost audits to be performed by the IPAs).

- Indirect costs incurred for Bid and Proposal and Research and Development. Most likely a by-product of DoD concerns with industry cost growth for B&P/IR&D, DCAA is now providing a table which extracts and summarizes contractors' annual (FY2018) costs for IR&D and B&P. Totals are $12.96B which represents 9.1% of total indirect costs (for those contractors who provided separate visibility to these costs in their respective FY2018 incurred cost submissions…which DCAA cautioned does not include all DoD contractors). Absent any comparative data, we have no idea if the dollars/percentages are good, bad or indifferent. But we do question why DCAA (and/or DoD) would not use another means (such as directly requesting the data from each contractor, an approach previously used to obtain more complete IR&D/B&P data). Perhaps the current approach is considered less intrusive and also falls into the old cliché, "close enough for government work".
- Engagement with Industry Organizations (identifies two action items for DCAA). DCAA reports that its discussion with industry associations resulted in action items to:
  - Revisit the regulation (FAR 52.216-7(d)) which lists the requirements for an adequate incurred cost submission. Apparently, DCAA now knows that certain schedules may not be applicable for all contractors and/or that certain schedules do not serve any useful purpose. In the works, a draft regulatory revision which will likely redefine the sixteen subparts which delineate these requirements. This might have been avoided (already accomplished) had the FAR Council (and DCAA) given serious consideration to public comments when the regulation was being proposed, then implemented in 2011; but it is what it is.
  - Reword some of the sections in DCAA's "Selected Areas of Cost Guidebook". DCAA acknowledges that some of the wording can be clarified, but DCAA did not acknowledge that some of the rewording just might be to make the guidebook consistent with the actual wording in the regulation. For example, Chapter 58, Professional and Consulting Costs, had previously included a discussion of purchased/temporary labor for which DCAA incorrectly expanded certain documentation requirements (Professional and Consulting, FAR 31.205.33(f)) to purchased labor (which now has its own Chapter 59 which is void of any misapplication of FAR 31.205-33(f)). Certainly a move in the right direction, but a sad commentary that industry had to help DCAA correctly read FAR.

Not so new in the FY2019 Report:

- DCAA's introductory/signature page highlights DCAA's $3.7B net savings, examination of $365B of defense contractor costs, $11.7B of audit exceptions and 2,984 reports. DCAA also mentions its customer outreach program, "to educate them (customers) on the full-range of audits and advisory services DCAA provides". Seems a bit arrogant and moreover, mentions nothing about "customer outreach" as a means for DCAA to better understand the needs of its customers. Not one for precision, DCAA also refers to examining defense contractor costs; in reality, about 35% are projected (estimated) costs and at least some portion of the dollars examined are for other than defense contractors.
- DCAA now (starting with the FY2018 report) provides data concerning the costs and return (net savings) categorized by the audit type (there are four categories: forward pricing, incurred cost, special audits and other audits). As with FY2018, DCAA's net savings and "return on investment" (net savings divided by DCAA's annual operating costs) exceeds $5 to $1; however, the majority of that comes from forward pricing ($22.2 to $1). Forward pricing also contributes the most to DCAA's cost questioned sustained which averaged 51% for all categories of audits but differed significantly between categories of audits (e.g. 62.5% for forward pricing and 29.5% for incurred cost audits). Not that it matters or will ever change DCAA's reporting, but net savings for incurred cost audits is based solely on contracting officers disposition of DCAA audits which has some semblance of a check and balance because contracting officers (i.e. DCMA) separately track and report the incurred cost questioned versus cost questioned sustained. In contrast, DCAA's audit results are only one part of the government price negotiations' inputs where price reductions (contractor proposed prices versus final negotiated/contract prices) are a by-product of multiple inputs as well as negotiation skills.

A hypothetical example:

Contractor proposal	$500,000,000
Audit Cost Questioned	$ 80,000,000
Other Cost questioned (DCMA Technical Evaluation	$ 60,000,000
Government pre-negotiation price objective	$400,000,000
Price Negotiated	$430,000,000
DCAA internal reporting Cost questioned sustained Sustention rate (70,000,000/80,000,000)	 $ 70,000,000** 87.5%

**DCAA's claimed amount may or may not be attributable to DCAA's specific recommendations; however, as long as the contracting officer's price negotiation memorandum states that he/she relied on the DCAA audit results, DCAA assumes that the full amount of the price reduction, up to the DCAA cost questioned, is attributable to the audit input.

One other slightly deceptive reporting practice, in FY2018 DCAA issued audit guidance to reduce the dollars reported as unsupported (in forward pricing audits). Unsupported proposed costs were and are not reported as dollars examined, nor do they result in cost questioned or cost questioned sustained. The 2018 audit guidance encouraged auditors to obtain sufficient data to opine on all contractor proposed cost (i.e. stop reporting dollars as unsupported); "encouragement" which would increase internally and externally reported dollars examined as well as increase cost questioned. DCAA has never provided a footnote or any other explanation that this policy change would affect year to year data comparability. The advantage to DCAA of providing an annual report unencumbered by any reporting standards:

- Audit timeliness continues to get self-declared high marks, including issuing forward pricing audit reports an average of 82 days (after receiving the audit request or an adequate contractor proposal, whichever occurs later) which also resulted in meeting agreed-to completion dates for 84% of forward pricing audits. DCAA could "manage the numbers" by initially rejecting contractor proposals as inadequate; however, it appears that DCAA is avoiding this tactic as a part of its initiative to be empathetic to customer timelines in support of more timely government acquisitions.

  DCAA's time to complete an incurred cost audit has improved remarkably down to an average of 88 days compared to an average of 133 days for fiscal years 2015-2018. Only DCAA knows why this elapsed-days data continues to have any importance because the only important metric would seem to be DCAA's relative success in meeting the mandate from the 2018 NDAA to complete incurred cost audits within 365 days of receiving an adequate incurred cost submission. In addition, the 2018 NDAA imposed a 60-day timeline for DCAA to perform an adequacy review and to notify the contractor of the result. To its credit, DCAA has been hugely successful in meeting the timelines imposed by the 2018 NDAA (i.e. 99% timely completion of incurred cost audits). To its discredit, DCAA's elapsed days (88) is "smoke and mirrors" because this metric starts with the entrance conference date and ends with the audit report issuance date. Between the receipt of an adequate incurred cost proposal and the entrance conference date, DCAA spends thousands of hours in performing a risk assessment and other audit planning steps which lead up to the entrance conference. Although the audit planning is a fundamental component of an audit, DCAA does not count this time as time to complete the audit. Equally misleading, DCAA does not provide any footnote explaining that this "bifurcation" of the incurred cost audits was initiated at some point in FY2018 which means that comparability to prior years is "apples to oranges". And only DCAA can explain why it does not use the start date as the receipt date of a contractor's adequate proposal, the same as for forward pricing and matching the Congressionally mandated start date in the 2018 NDAA.

- Significant FY2019 Activities and their Impact include Truth in Negotiation Act Audits. As we've previously reported, DCAA has redirected audit resources from incurred cost audits to other audits in DCAA's portfolio, including expanded audits of Truth in Negotiation (TIN) Act. DCAA reported the FY2019 completion of 13 audits on $18 billion (contract values) resulting in $88 million in potential defective pricing. One passing comment, we have no idea why DCAA is now using "TIN" instead of the historical (and well-recognized) acronym "TINA", particularly when DCAA lists it as the TIN act. For anyone familiar with TIN or TINA compliance audits, you most likely realize that the $88 million in potential defective pricing has a long way to go before it results in issue resolution and a contract(s) price reduction. The burden of proof is on the government and there are five criterion which all must be satisfied; hence, a challenge to uphold DCAA audit recommendations which all too often assume that all five criterion have been met.

  Although secondary to the primary objective of a TIN

audit, DCAA's discussion of TIN includes references to using these audits to obtain information on specific contractors which can assist contracting officers in future price negotiations with the same contractor. Translated, even if there is no proof/evidence of defective pricing, but there is evidence that the contractor had a significant cost underrun (cost to perform was significantly less than estimated/negotiated costs/prices), the government should fully consider this in future price negotiations. Per FAR 15.402(b)(2), the government cannot directly reduce the price of a new contract by applying "excess profits" from a prior contract, but the government can and will use knowledge of a contractor's cost underruns as an assumption that the estimating system yields overstated cost estimates.

For additional information on TINA (or TIN) compliance and DCAA audits, refer to the guest author article in this newsletter (DCAA Barking About TINA Does Not Always Mean DCAA Can Bite into Profit).

DCAA's Undaunting Focus on "Physical Observation" as an Audit Requirement…No Exceptions Allowed

By Michael Steen, Senior Advisor

In a recent Redstone Government Consulting Blog, fellow consultant Bob Eldridge discussed a DCAA audit policy (Memorandum for Regional Directors) which provided internal guidance on "virtual auditing" as a by-product of physical constraints attributed to COVID-19. This audit policy is a reminder that DCAA (and only DCAA) considers physical observation as a specifically required step in any audit subject to GAGAS (Government Auditing Standards). Translated, they cannot issue an unqualified audit opinion if the audit scope (for whatever reason) did not include this specifically required step. DCAA's solution, issue a report with a scope limitation, but come back later (who knows when) to subsequently perform physical observations (of persons, processes and of original supporting documentation); even if the purpose and results of the audit have been dispositioned (e.g. incurred cost audit which yielded final rates).

In trying to unravel and understand DCAA's interpretation, this writer decided to go to the source, the 2018 GAO Yellow Book (GAGAS) and to my surprise, there are no specific requirements for "physical observation". At best, GAGAS provides a conceptual framework, but nothing approaching any specific requirement. Further research found the source, DCAA's CAM (Contract Audit Manual), Chapter 3-204.15 Types, Sources and Relative Quality of Audit Evidence. DCAA posts some general guidelines but cautions that there are exceptions. The general guidelines include:

1. Evidence obtained from a knowledgeable independent source is more reliable than evidence secured solely from the contractor.
2. Evidence obtained from the auditor's direct personal knowledge (such as through physical examination, observation, etc.) is more reliable than evidence obtained indirectly.
3. Evidence provided by original documents are more reliable than copies.
4. Evidence existing in documentary form (paper, electronic or other medium) is more reliable than a subsequent oral of the matters discussed.

So DCAA's audit policy interprets general guideline #2 as a specific requirement, but almost completely ignores #1. DCAA rarely, if ever, obtains any evidence from sources outside the contractor, such as using third party confirmations to validate supplier invoices…after all, these could have been created by the contractor or as stated in CAM 3-204.15c. "Auditors should constantly be alert for potential manipulation of contractor ledgers and accounts". All of this is a reminder of DCAA's unofficial motto, "We have met the enemy and he just might be us".

Lessons Learned from Recent DCAA Audits

By Michael Steen, Senior Advisor

Just Answer the Auditor's Question(s)…maybe not. During a recent incurred cost audit, the contractor (client) knew of and followed the cardinal rule that when audited, only answer the auditors' questions and don't volunteer anything else. This works well except when dealing with inexperienced (or incompetent auditors) whose questions do not reconcile with the audit objective. One example, the request for documentation supporting the adjusting journal entries (asked because it is on the auditor's list; he/she might not know why it is on the list). In many cases, "adjusting" journal entries are nothing more than monthly accruals, posted to close the books, then reversed at the start of the following month. In this

case, the supporting documentation responsive to the auditor's specific question was limited to summary entry/accrual for travel-related expenses, subsequently replaced by postings with detailed support for each trip/expense. Turned out the auditor actually wanted the subsequent postings (for each trip, the underlying supporting documentation because he/she was attempting to audit travel costs), but never clarified anything until the exit conference wherein he/she stated that 100% of the travel costs were unsupported, thus disallowed. The mistake was the failure of the auditor to explain and/or discuss with the auditee the objective of his/her audit inquiry (which means he/she failed to follow auditing standards involving auditor communications).

At the point of knowing the issue, the contractor offered and provided the auditor with electronic files with the detailed supporting documentation for all travel costs; unfortunately, the auditor was up against his due date (complete the audit within 365 days of receiving the incurred cost submission as mandated by the 2018 NDAA) and indicated that he/she would not bother to look at any of the detailed support. Unfortunately, the auditor's inability to ask the right question became the contractor's problem to explain and resolve with the contracting officer. The moral to the story, on occasion a contractor/auditee might need to help the auditor in terms of getting to the ultimate objectives of the auditor's inquiries.

Foreign affiliates and DCAA data requests. During the course of a DCAA "TIN" (TINA) post award audit, DCAA realized that it was dealing with a US Contractor whose proposed and actual costs included costs from a foreign affiliate. In this case, in a country covered by a reciprocal (audit) agreement between the US Department of Defense and the foreign country's counterpart wherein the foreign affiliate was audited by the MOD (Ministry of Defense) or other designated in-country audit agency. Having been with DCAA, this writer is familiar with the reciprocal audit agreement, which were binding, bilateral agreements which meant that DCAA was out of the picture in those countries. In fact, this process was the topic of a DCAA audit policy (MRD 10-PPS-003, now in DCAA CAM Chapter 4-1007) which reconfirmed the presence of these agreements and that DCAA had no access (DCAA deferred to the in-country audit and DCAA simply disclaimed an opinion on the related costs).
During the postaward TIN audit, the auditor requested that the prime (US) contractor contact its foreign affiliate and obtain a number of documents and cost records from the affiliate. In fairness to the auditor, he/she may have been unaware of the reciprocal agreements or more maliciously realized that processing an "assist audit request" initiated with the (US) contracting officer would be untimely at best. Although the US prime contractor might be able to obtain records from the affiliate, that could be in violation of the reciprocal agreement; hence, not an appropriate action by the US prime contractor. Besides, how could the DCAA auditor rely on the documentation obtained from a foreign affiliate by the prime contractor without (DCAA) having any means to validate the "true source" of the documentation (reference to DCAA's CAM Chapter 3-204.15, discussed in the article on DCAA's Focus on Physical Observation).

DCAA Barking About TINA Does Not Always Mean DCAA Can Bite into Profit

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

The Truth in Negotiation Act ("TINA") can trace its origins to Admiral Rickover, the father of the U.S. Nuclear Navy. The essence of the TINA is that in negotiating a sole source contract, the contracting officer should have access to the contractor's most current cost and pricing data. Although a good law in theory, TINA is a favorite "gotcha" for DCAA to seek sizable recoveries against an unsuspecting contractor many years after contract award.

Last September, the Pentagon announced that that DCAA would be tripling the number of DCAA audits. This forthcoming increase in audits supposedly was spawned by concerns of Senator Chuck Grassley, chair of the Senate Finance Committee and Representative Elijah Cummings chair of the House Oversight Committee.

DCAA's aggressiveness in asserting TINA violations is not always successful. A decision last April by the Armed Services Board of Contracts Appeal ("ASBCA") is insightful. In *Alloy Surfaces Co. Inc*., ASBCA No. 59625, 20-1 BCA ¶ 37574, Alloy Surfaces had been awarded an indefinite-quantity, indefinite-delivery contract by the Army for countermeasure flares which are fired from helicopters as a decoy to protect against heat-seeking missiles. In April 2006, the Army requested a proposal under delivery order ("DO") 14 based on warfighters more frequently using flares.
Alloy Surfaces had previously produced flares for the Army. During 2006, Alloy Surfaces was in the process of automating its manufacturing process and bringing two more plants online. By the end of September 2006, Alloy Surfaces had completed DO 13 using an automated process at its original plant.

In April 2006, Alloy Surfaces submitted its proposal for DO 14 to be performed at the two new plants using the new automated process. The proposal did not contain material and labor usage data from DO 13. Instead, it contained similar data from earlier jobs that did not use the automated process. In August, the Army and Alloy Surfaces began negotiating DO 14. A key component of the price negotiations was the material cost and labor usage rate per flare.

The DO 14 price varied from the DO 13 price because of the use of a new plant with new employees having a significant learning curve. Although automation contributed to efficiency, a new facility with new hires contributed to inefficiencies. While the new automated process could increase productivity, starting up new facilities and utilizing new hires had offsetting inefficiencies.

Following a DCAA audit, the contracting officer demanded a price adjustment of $15,920,212. The contracting officer's final decision asserted that the overstated cost for material was $1.16 per flare and the overstated labor costs was $0.36 per flare. Alloy Surfaces appealed the Army's TINA claim to the ASBCA.

The Government has the burden of proof on a TINA claim. The Government must prove that (1) the information at issue is "cost or pricing data," (2) the cost or pricing data was not meaningfully disclosed to a proper Government representative, and (3) the Government detrimentally relied on the defective data. Concerning the third element, the Government has an advantage arising from a rebuttable presumption that the non-disclosure of cost or price data results in an overstatement of the contract price, Alloy Surfaces prevailed at the ASBCA because the Army could not prove job cost reports prepared by a computerized estimating system were "cost or pricing information." As explained by the Board:

> Despite the relative accuracy of the estimates in the September and October 2006 job cost reports, we cannot conclude that the reports are "cost and pricing" data as that term is defined in TINA. While it may be true that the [work in process] data in the reports were substantially close to the actual data from the DO 13 Lot 2 production, the relative accuracy was due to the fact that the reports were generated near the end of the production run. It makes sense that the estimates of "equivalent units" in the reports would become more accurate toward the end of a production run, when actual production figures are close to being final. Although the estimates in the job cost reports may become more accurate as the end of a production run approaches, it is impossible to point to a time along the continuum where the estimates become accurate enough to possess the requisite degree of certainty necessary for providing certified cost and data to the government.

Id. There are some important take-aways from the *Alloy Surfaces* decision. First, do not be intimidated by DCAA's bark. The Government faces a tough up-hill battle to win a defective pricing case. As shown in *Alloy Surfaces*, the Government could not win on the first element of proof – whether non-disclosed information constitutes "cost or pricing data." Here, Alloy Surfaces did a superb job of establishing that its computerized estimating system lacked the requisite certainty necessary to generate reliable cost or pricing data.

The Government's third element of proof is that the Government relied on inaccurate or incomplete cost or pricing data. Typically, when dealing with TINA, the Government "stacks the deck" in its favor because FAR § 15.406-3(a)(6)(ii) requires the contacting officer to prepare a memorandum addressing "the extent to which the contracting officer … relied on the certified cost or pricing data." Hence, typically, contracting officers perfunctorily claim that they relied on the data (or the lack thereof) provided by the offeror. In *Alloy Surfaces*, the contractor did not accept the Government's blanket assertions of reliance. Instead, Alloy Surfaces' tenacious refusal to concede reliance resulted in the ASBCA finding:

> [W]e conclude that the Army has not met its burden of demonstrating that having the final job cost report from DO 13 would have changed its decision to rely on the weighted average of the data from Jobs 1516 and 1528.

Id. The ASBCA's explanation for rejecting the contracting officer's blanket assertion of reliance is instructive:

> Prudent buyers and sellers would reasonably expect the labor usage efficiency realized from DO 13 to significantly affect price negotiations in future orders. However, DO 14 would require Alloy to bring online two new manufacturing plants, including hiring and training new employees to operate the newly automated equipment (findings 22, 24). It is reasonable to conclude that starting up manufacturing at two new plants would create inefficiencies. It also is reasonable to conclude that the Army was aware of both the efficiencies of automation, and the

inefficiencies of ramping-up production. Given these competing factors, the Army chose to rely on actual data from the previous delivery order.

Id. In summary, if your company finds itself in "the cross-hairs" of a DCAA TINA audit, start early to build your case that the information which DCAA is contesting should have been disclosed is not cost or pricing data. Also, just because a contracting officer's memo prepared years before the DCAA audit makes a blanket assertion of reliance, do be lax about holding the Government accountable to prove reliance

Procurement and Compliance News-Miscellaneous

By Michael Steen, Senior Advisor

GSA OIG Report on Missed Savings on Multiple Award Schedule Contracts. In its April 22, 2020 Memorandum from the GSA Inspector General to the GSA Administrator, the Office of Audits summarized "forfeited savings" because GSA contracting officers were not fully leveraging cost savings opportunities identified in pre-award audits. Data for three years ending March 31, 2019 for 130 pre-award audits for $27B in projected sales included audit recommendations for $1.1B in price reductions. Of that, GSA contracting officers only sustained $113 million for a sustention rate of approximately 10%. The summary level data is actually better than the detailed (tables) which listed a significant number of actions with recommended cost savings in excess of $30 million (for each action) and $0 sustained. The three-page report has very little information explaining why GSA contracting officers failed to sustain pre-award audits other than reliance on unverified data/explanations from contractors. In other words, per the GSA IG, don't rely on plausible contractor explanations without audit verification….contractors cannot be trusted even when they provide meaningful, logical and plausible explanations to rebut auditor assertions

Perhaps the GSA solution is to engage DCAA auditors for GSA's pre-award audits; after all DCAA reports cost questioned sustained of 62.5% for pre-award audits (reference to the first article in this newsletter). Or perhaps this GSA IG report raises further suspicions as to the validity of DCAA's self-reported and unaudited data concerning cost questioned sustained.

GAO Report on Probationary Employees in Government: High Turnover Rates Including Whistleblowers. A recent news outlet headline stated: "New Federal Workers More Likely to Be Fired After Filing Whistleblower Complaints". The headline has a link to the underlying source, GAO report 20-436, posted in late May 2020. The GAO report includes a number of statistics which are so unreliable as to result in inconclusive ranges (e.g. GAO "estimates" that probationary employees filed between 6.6 and 18.2 percent of whistleblower complaints while representing on average 13.5 percent of the federal workforce". Also, that at least 10% of probationary employee whistleblowers were fired, but the dismissal rate could have been as high as 47% (it's possible that every other probationary whistleblower was fired)). Perhaps most astounding, the GAO report finally cautioned that the GAO did not determine (1) whether the disclosures and complaints had merit, (2) whether the termination actions were justified or (3) if the termination actions were before or after the filing of the whistleblower disclosure or retaliation complaint. With those limitations, the GAO actually states that they did nothing to evaluate the raw statistics for "cause and effect".

Although it was not the focus of the GAO Review and Report, they also provided statistics showing seemingly high turnover rates among all probationary employees, but also noted that the high turnover might have something to do with the fact that a significant number were hired as term/temporary employees. Why mention high turnover rate if that is "by design", so to speak? In summarizing, this review and report, we suggest that the GAO should have borrowed the often-used line from Sergeant Shultz (from Hogan's Hero's), "I (we) know nothing".

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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