

newsletter

Government Contracts Consulting

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Contractor Business Systems and Internal Controls

As we briefly noted in our January 2010 newsletter, DPAP (Defense Procurement and Acquisition Policy) has proposed a rule to address contractor business systems. The Federal Register (Vol. 75, No. 10, January 15, 2010) issued a proposed amendment to DFARS to improve the effectiveness of DoD oversight of contractor business systems (internal controls). The proposed rule defines contractor business systems and will implement compliance enforcement mechanisms which include withholding payments for business systems which contain deficiencies. Of particular note, interested parties should submit comments in writing on or before March 16, 2010.

In terms of the impetus for this proposed rule, it is clearly aimed at resolving the alleged dysfunctional relationship between DCAA and DCMA as reported by the Commission on Wartime Contracting (CWC). Most recently, the CWC Special Report on Contractor Business Systems, dated September 21, 2009 (available at www.wartimecontracting.gov) reported five systemic problems, and number one is the “divergent and often contradictory behaviors (DCAA and DCMA) sending mixed messages to contractors”. This is an obvious embarrassment to the DoD and by all indications the reason for the petulant response in the form of the proposed DFARS rule.

Regardless of the fact that the proposed rule is attributable to the issues solely attributed to wartime contracting, it is a much broader proposed rule and it will likely result in changes to the regulatory requirements relative to all DoD contractor internal controls or as coined by the CWC, “business systems”. In addition to the definition of six business systems (estimating, purchasing, property management, earned value management systems, material management and accounting systems), the proposed rule includes enforcement provisions which range from 5% to

100% withholdings applied to contractor invoices (public vouchers and progress payments).

On a positive note, the rule clearly assigns the decision making authority to the contracting officer who would rely on DCAA audits to make a decision as to the adequacy of a business system. Applied to the overall accounting system the expectation is stated in terms of the system providing reasonable assurance that laws and regulations will be complied with, data is reliable, and risk of misallocations and mischarges are minimized (other systems have system specific criteria delineated in the proposed rule). However, the rule fails to define any measurable objective standards unless such standards already exist (e.g. MMAS or Material Management and Accounting Systems which does have for example a specific “desirable” level of inventory accuracy of 95%).

The DPAP website has also publicized its creation of a subcommittee on “Contractor Business Systems Issues” whose focus areas include the assessment of the need for standards (such as those published for Earned Value Management Systems (EVMS)) for the various business systems. Unfortunately and inexplicably DPAP has disconnected the critical issue of defining the standards for measuring business systems from the DFARS rule making process on business systems. The DFARS proposed rule appears to have a placeholder for the outcome of the subcommittee with respect to standards for business systems; hence, public comments on the DFARS proposed rule are in something of a vacuum with respect to the full, ultimate context of the DFARS rule. We are left to comment on a proposed rule arguably missing its most critical component; analogous to voting on a government referendum and only knowing part of the referendum while deferring to a government subcommittee to “fill in the blank” at a later date.

As it relates to standards which would otherwise define business systems requirements for an accounting system, the proposed rule essentially incorporates the SF1408 criteria (Standard Form 1408 which is currently used to document a government/DCAA assessment of a contractor’s accounting system before awarding a contract to a contractor). Before listing the 17 requirements, the proposed rule includes the statement, “including but not limited to, as applicable” (with respect to the list of 17 criteria). Open-ended regulations simply cannot result in consistent interpretations, particularly when the government audit agency (DCAA) freely interprets and applies requirements over and above any stated requirements (see related discussion in the article on Bid Protest).

In many cases, the first obstacle or issue will continue to be the question of “as applicable” because most DCAA auditors view applicability in the broad context of government contracting and not in the narrow context of the specific contract or solicitation to which the instant SF 1408 evaluation applies. Ultimately, government contractors will continue to face DCAA’s free-wheeling interpretations of requirements over and above the stated requirements because the wording of the proposed rule simply opens the door to a much more expansive definition of accounting system requirements.

As it pertains to the ominous withhold (enforcement) provisions, these are viewed by DPAP as necessary presumably because DCMA has asserted that current regulations do not provide for administrative withholds in contrast to interpretations by DCAA (another DCAA interpretation which appears to be inconsistent with and more unfavorable to contractors than the actual regulation; imagine that). The proposed withholds are 10% for a business system (with one or more deficiency) up to 50% for more than one business system (i.e. five or six business systems, each with one or more uncorrected deficiency would result in a mandatory withhold of 50% of all government public voucher or progress payments). And of course, the ultimate withhold of 100% of contractor payments for deficiencies “highly likely” to lead to improper contract payments”. As proposed a contractor could find itself without any government payments (100% withholds) based upon no actual mischarges or overbillings, but merely a deficiency which is “highly likely to lead to” improper contract payments. If a system deficiency is “highly likely” to lead to improper contract payments, even a moderately skilled auditor should be able to uncover the actual overpayments as opposed to effecting a rule which imposed an arbitrary 100% withhold.

There are provisions to reduce withholds to 5% wherein a contractor has prepared an acceptable corrective action plan, but not fully implemented that plan. Of course the corrective action plan must be acceptable which is defined nowhere within the proposed rule.

Unless we’ve missed the exemption, the DFARS proposed rule will be applicable to all DoD contracts (large business or small business) although the proposed rule specifically asks for comments from small entities as to the expected impact on those small entities (we are not sure why DPAP introduced the otherwise undefined terminology of small entities instead of using the more tradition reference to small business). No doubt, small entities will be receptive to the proposed rule and the idea of investing hundreds of thousands for business

systems solely to be able to obtain DOD contracts; well maybe not so receptive.

Of passing note, FAR 52.203-13 imposed internal controls requirements, but only on contracts in excess of \$5 million and not applicable to small businesses. By implication and by no means unique to this particular DFARS proposed rule, DOD contractors are once again going to be held to a higher standard than are government contractors in general.

There is significantly more to the proposed rule which can be accessed by going to the Federal Register regulations.gov and search for DARS-2010-0001-0001. All DoD contractors are encouraged to read the proposed rule and to comment on the proposed rule. Certainly Beason & Nalley will be submitting comments with respect to the DFARS proposed rule.

Bid Protest – No Supportable Basis for Determining Accounting System Inadequate

On January 13, 2010, the GAO issued its decision in the bid protest of a Joint Venture (McKissack +Delcan JV II) against a decision by the FTA (Federal Transit Administration). Therein the GAO found that the FTA improperly rejected the proposal of the joint venture (JV) for a cost reimbursement contract because the joint venture's accounting system was considered unacceptable (based upon a DCAA audit), but where the FTA and DCAA have provided no supportable or reasonable bases for its determination.

In rendering a decision against the FTA and indirectly against DCAA, it should be noted that the bid protest criteria heavily favors the government (the FTA in this case) giving the contracting officer broad discretion in making a decision of contractor responsibility. The GAO added that "In this respect, while a contracting officer has significant discretion in this area, a negative responsibility determination will not be found to be reasonable where it is based primarily on unreasonable or unsupported conclusions. Moreover, an agency's reliance on DCAA does not insulate the agency from responsibility for error on the part of DCAA".

A very simple translation, "it isn't so merely because DCAA asserts it to be so".

By implication from further reading of the bid protest decision, the GAO afforded the FTA every opportunity to support the FTA conclusion including the opportunity to withdraw certain considerations and insert differing or "clarifying" rationale for

the FTA conclusion. Within that process, the FTA declared that certain issues (reported by DCAA) were not show-stoppers; thus not considered in concluding that the JV was non-responsive to the solicitation. The FTA, in an after the fact "refinement" of its rationale, declared that the JV's use of Canadian accounting standards and the JV's failure to prepare a comprehensive budget/forecast for all years were not considered in the decision (though clearly reported by DCAA as the bases for deeming the accounting system inadequate).

Ultimately, the FTA (on an after the fact basis) narrowed its rationale to a CAS 401 issue premised upon DCAA's opinion that the JV was not an independent entity, which for government contracting purposes would have employees committed from each company and the indirect rate structure would be unique to the JV. A memorandum provided by the DCAA Branch Manager, Reston Branch stated that the JV's proposal violates CAS 401 "because the contractor's proposal did not contain a unique rate structure which an independent and professional operated organization would have in the regular course of business".

As properly noted by the GAO, except for the DCAA written assertion, neither the FTA nor DCAA provided any analysis or legal authority as to why the JV had to have a unique rate structure as opposed to adopting the rate structure of the JV partners. The GAO added that it was not apparent why any of this violated CAS 401. In fact, anyone reading this decision and more than likely the GAO has to wonder where the DCAA Branch Manager came up with his/her assertion regarding an "independent and professional operated organization in the regular course of business". This wording or criteria is not even remotely connected to any known regulation, let alone CAS 401.

In and of itself the decision represents a nice win for a bid protestor wherein the FTA, with DCAA's questionable assistance, could not support a conclusion even though the rules of engagement gave the FTA every advantage. However, this decision has implications that go far beyond this seemingly isolated bid protest as this decision has implications for all DCAA audits, thus all contractors subject to DCAA audits.

In the decision, the JV (bid protestor) noted that in the DCAA exit conference, the DCAA auditor indicated that there was an issue, but it was not regarded as "major". In the actual report, however, there were multiple issues which were clearly categorized as "major" given that these issues were the bases for DCAA's opinion that the JV accounting system was not

adequate; thus the JV was deemed not qualified for the contract.

This deceptive exit conference scenario plays out over and over as DCAA auditors continuously misrepresent or fail to disclose the audit results. When pressed, DCAA auditors frequently state that GAGAS (government auditing standards) don't actually require any communications with the auditee and in fact, the GAGAS Attestation Chapter Six does not explicitly require an exit conference. However, DCAA's contract audit manual does require an exit conference and such exit conferences have served a very useful purpose in terms of giving the auditee some sense of the audit results and an opportunity to clarify the facts.

In reality an exit conference probably won't resolve any issues wherein the DCAA opinion is not supported by any regulation as was the case within the bid protest. If DCAA is going to inexcusably ascribe to a requirement which simply doesn't exist, it is unlikely that any logical, fact-based discussion premised upon actual regulations will be persuasive with DCAA.

In the decision, a DCAA Branch Manager (GS-14) opined on the requirements of a joint venture and his/her opinion was based upon nothing supportable or reasonable (per the GAO). It is apparent that the Branch Manager was not well-informed ("competent" within the context of government auditing standards/GAGAS) in terms of expressing an opinion on the requirements of an accounting system for a joint venture. In fact, DCAA auditors in general tend to create their own unique interpretations of requirements for joint ventures (and numerous other regulatory interpretations). Examples range from auditor statements that the JV must be populated, that the JV must have its own unique accounting system, that the JV partners must separately allocate home office and/or administrative costs to the joint venture. In point of fact, all of these "requirements" are not requirements other than in the minds of auditors who are either unfamiliar with the concept of a joint venture or simply auditors who are inclined to create their own version of contractual requirements.

Unfortunately, DCAA as an agency has effectively encouraged auditors to "create" contractual requirements because DCAA does the same thing when issuing virtually any audit policy memorandum. Audit guidance verbiage is frequently vague and open-ended as to criteria for deeming a contractor's system (or proposal) as good or bad; thus auditors are given unreasonably and unpredictably broad latitude in applying guidance to specific contractor functions. Whether it is the

audit policy memorandum with DCAA's interpretation of Access to Records (December 2008), the adequacy of contractor internal controls (March and December 2008), the adequacy of contractor Incurred Cost Submissions (November 2007 and February 2009), or the contractual requirement for total time accounting (recording uncompensated overtime; DCAA CAM 6-410), various aspects of these "audit policies" cannot be found in any regulation and/or are inconsistent with applicable regulations.

In deciding this bid protest, the GAO recommended that the FTA reimburse the protestor for the reasonable cost of the bid protest, a discretionary remedy which simply does not apply to contract disputes during contract performance. In other words, when DCAA creates or otherwise misapplies a regulation during the bid process, a contractor *may* recover the costs of challenging the unsupported DCAA opinion (actually the contracting agency decision relying on DCAA); however, there is essentially no similar recovery available in a contract dispute. Unfortunately, there are substantially more issues during contract performance which hinge on DCAA creative and expansive interpretation of contract regulations.

As these situations arise (where DCAA is freely interpreting regulations) it is unfortunate that contracting officers are held to threats of IG (Inspector General) reviews when their decisions do not support DCAA notwithstanding that the FAR purportedly gives contracting officers broad discretion. Perhaps most unfortunate is the direction that DPAP is moving (see article Proposed rule on contractor business systems) wherein DPAP doesn't even begin to address DCAA's proclivity to define, interpret and expand acquisition regulations far beyond the written rule.

Snow Days, Teleworking and Government Contract Costs

In the past two weeks, the Mid-Atlantic has experienced record snowfalls and with that business closings unlike those in recent times at least with respect to somewhat unexpected and longer duration business closings. When confronted with business closing, thus unplanned and in some cases excused/paid employee absences, there are potential issues with respect to cost allowability for government contractors.

In discussing those potential issues, the short answer is to anticipate these contingencies within the context of applicable policies and procedures "just in case". Whether it is severance pay due to an unexpected government termination of a contract or paid time off for snow days, a contractor can avoid

one issue by simply having policies which generally address the contingency.

With respect to snow days or other excused absences (for part of a day or for weeks at a time, such as in the aftermath of Hurricane Katrina), a government contractor should have a policy which establishes very basic criteria to be applied to unforeseen and uncontrollable absences. That policy need not define every potential scenario nor attempt to pre-establish the precise parameters for excused absences; in many cases, the details of a decision will reside with someone authorized to make the decision to include the duration based upon the facts only known when the event occurs. A policy should never attempt to prescribe the duration of excused absences for future, unknown events. Ultimately, the excused absences will need to withstand the test of reasonableness and at least within the DC area, government closures become the default point of reference for a government contractor closure.

Teleworking adds another variable with or without weather related closures. DCAA auditors will expect a contractor to have a policy for teleworking (and/or flextime) inclusive of an approval process as well as some attempt to “manage” those teleworking (determining that teleworking employees are in fact working when teleworking). Fortunately political pressures encouraging teleworking have tended to reduce the audit challenge to that which is typically an expectation for very basic internal, management controls including management approval of planned teleworking schedules.

If a contractor has a teleworking policy, it is not necessary that policy contain specific coverage of mass teleworking (as the result of natural disasters) because such a policy would defer to actions determinable only when the event occurs. In fact, few if any government contractors or government agencies had such specific provisions applicable to the Gulf Coast after Hurricane Katrina. However, if a contractor has no teleworking policy whatsoever, there is some exposure or risk to second-guessing if for no other reason that an auditor may assert that the contractor failed to notify the government before making a significant change to its compensation system (a FAR 31.205-6 requirement although taken to the extreme in this case).

There is one other concern with respect to teleworking overlaid with an unplanned business closure and that is the question of paid time off for partial or full day business closures for employee on scheduled telework. Although it is by no means a recommendation, at least some government agencies treat all employees as paid time off when the business is closed for a full day due to inclement weather. The fallout, employees who

would have been teleworking from home are also on paid time off when the business closes notwithstanding the fact that they were in fact able to work uninterrupted from their telework location (typically their home). As a government contractor the strategy should be to have a policy, but not necessarily a policy which mimics a government policy which may not be reasonable. Although often overlooked by the government auditors, reasonableness is measured against that which a business would do in a competitive environment which is clearly not what the government does in its unique environment of not having to compete with anyone.

Contractors Late in Paying Taxes – Potentially Blocked from Government Awards

The White House released a January 20, 2010 memorandum to the OMB, Treasury Department, and other federal agencies instructing them to implement “process improvements” to ensure contractors delinquent in paying their taxes are blocked from receiving new contract awards.

The memorandum mandates the Commissioner of Internal Revenue “to conduct a review of certifications of non-delinquency in taxes that companies bidding for Federal contracts are required to submit pursuant to a 2008 amendment to the Federal Acquisition Regulation”. Further, the President called for a review of existing government contracting practices for evaluating contractor certifications of tax delinquencies, and subsequent debarments, to determine if those practices are working as intended.

The President specifically directed the IRS Commissioner to evaluate certifications of non-delinquency in taxes for companies bidding on Federal contracts, identified by FAR Part 9, to determine the accuracy of those certifications. The Federal Acquisition Regulations (FAR) were amended in December 2008 to include more rigid tax delinquency certification requirements (FAC 2005-25; changes in contract clause FAR 52.209-5).

Perhaps the most controversial requirement presented in this memo is the allowance of circulating tax certification data to all agencies in a government-wide data base. Such legislation would essentially allow the IRS to turn over tax delinquency data over to government contracting officials. The President notes that such is the case with other government contractor information—thus adding disclosure of tax certification information would not be inconsistent with existing broad-based contractor data disclosure regulations.

The thrust of the memo is to build on an existing bill introduced to the House in January 2009 (Contracting and Tax Accountability Act of 2009), which is almost identical to legislation proposed in 2007 and passed by the House in April 2008. Requirements of both bills will permit contracting officers to obtain tax delinquency certifications on all acquisitions over the Simplified Acquisition Threshold (currently \$100,000) and require potential recipients of contracts allow the secretary of the treasury to disclose to the head of the contracting agency information on “seriously delinquent tax debt”.

The memo cites reports from the General Accountability Office (GAO) as the catalyst for getting tough with government contractors who are tax-cheats. The GAO notes that tens of thousands of government contractors are delinquent in paying taxes with an estimated cumulative tax liability of more than \$5 billion.

Proposed Increases in Acquisition Thresholds

The FAR Councils issued a proposed rule on February 4 which would elevate current acquisition thresholds to meet provisions of Section 807 of the Ronald W. Reagan National Defense Authorization Act for Fiscal Year 2005, which requires adjustment of such thresholds for inflation every five years.

IF implemented, some of the most notable changes in thresholds will be:

- Submission of “certified cost or pricing data” (TINA coverage)—from \$650,000 to \$700,000.
- Micro-purchase threshold—from \$15,000 to \$20,000
- Simplified acquisition threshold—from \$100,000 to \$150,000.
- Floor for prime contractor subcontracting plans at FAR 19.702—from \$550,000 to \$650,000.

DoD Budget for FY2011 Reinforcing Acquisition Reform

The White House issued its FY 2011 budget request, which includes a DOD proposed \$548.9 Billion price tag in base budget funding, plus an additional \$159 Billion for a continued military presence in Iraq, Afghanistan, and Pakistan.

The funding request will permit the White House to go forward with implementing acquisition reform initiatives spelled out in

various 2009 executive memorandums, to include building a more qualified civilian DOD work force and bringing back into the federal employment ranks certain jobs currently out-sourced to government contractors.

In addition to in-sourcing goals, other notable highlights of the bill targeted toward acquisition reform are:

- Reducing use of government’s “high-risk” contracting vehicles, such as Time and Materials (T&M) and Labor Hour contracts by 17%.
- More effective monitoring of major weapons system acquisition programs.
- Increasing number of competitively awarded contracts, while reducing sole-source awards.
- Evaluating need for and reducing the number of major weapons programs where major cost overruns have occurred.

The budget request also seeks to terminate certain defense programs, such as those for procurement of additional C-17 aircraft, GC(X) large cruiser, and the JSF alternate engine.

To address the notion that the DOD acquisition process is impaired because of a civilian acquisition workforce that is too small and under-qualified, the DOD plans to increase the number of acquisition personnel from 127,000 to 147,000 in the next five years, and allocate additional resources for enhancing acquisition skills of DOD employees. The DOD budget contemplates a corresponding offset to this increase via decreasing out-sourcing to government contractors by approximately 10,000, with an implicit message that adding new employees to the federal ranks will zero out.

The proposed budget also funds the transition of about 225,000 employees formerly within the National Security Personnel System (NSPS) to the General Services (GS) pay grade system. The NSPS was a pay-for-performance system designed to improve flexibility in managing the DOD workforce with no guaranteed pay increases (as does the GS system) and different measurement criteria for promotions and merit increases. Because the NSPS system was repealed in 2009, all personnel administered under that system will be transitioned to the GS system within the next two or three years. And, since the transition terms stipulate that NSPS personnel cannot lose pay as a result of this process, most likely all 225,000 employees will be bumped up to a GS grade/step with a higher salary range. The price tag for this “transition” in FY 2011 alone—\$239 Million.

In response to the in-sourcing initiatives being promoted by Congressional representatives and government agency heads as saving the tax-payer money, the Business Coalition for Fair Competition and Americans for Tax Reform argue just the opposite. Both groups insist that contracting out will cost less than hiring federal employees for corresponding job responsibilities. One also has to question the timing and motivation behind moving people from the private to the public sector when current economic hardships require boosting the private sector rather than stifling it.

Training Opportunities

2010 Beason & Nalley Sponsored Seminar Schedule:

February 25, 2010 – Fundamental Requirements of Cost Accounting Standards

Location: Reston, VA
Time: 8:15 AM – 4:45 PM
Cost: \$450 per person

April 29, 2010 – A Practical Guide to the Incurred Cost Submission (ICS)

Location: Reston, VA
Time: 8:15 AM – 4:45 PM
Cost: \$450 per person

May 13, 2010 – A Practical Guide to the Incurred Cost Submission (ICS)

Location: Huntsville, AL
Time: 8:15 AM – 4:45 PM
Cost: \$325 per person

June 17, 2010 – FAR Part 31 Cost Principles

Location: Reston, VA
Time: 8:15 AM – 4:45 PM
Cost: \$450 per person

June 24, 2010 – Fundamental Requirements of Cost Accounting Standards

Location: Huntsville, AL
Time: 8:15 AM – 4:45 PM
Cost: \$325 per person

September 16, 2010 – FAR Part 31 Cost Principles

Location: Huntsville, AL
Time: 8:15 AM – 4:45 PM
Cost: \$325 per person

October 21, 2010 – FAR Part 31 Cost Principles

Location: Reston, VA
Time: 8:15 AM – 4:45 PM
Cost: \$450 per person

November 9, 2010 – Understanding Government Audits and How to Resolve Audit Issues

Location: Huntsville, AL
Time: 8:15 AM – 4:45 PM
Cost: \$325 per person

November 17, 2010 – Cost and Price Analysis in Government Contracting

Location: Reston, VA
Time: 8:15 AM – 4:45 PM
Cost: \$450 per person

If you need additional information, please contact Lori Beth Miller at lmiller@beasonnalley.com or 256-533-1720.

2010 Federal Publications Sponsored Seminar Schedule

March 18-19, 2010 – A Practical Guide to the Incurred Cost Submission (ICS)

Arlington, VA

March 22-23, 2010 – A Manager's Guide to EVMS

Arlington, VA

May 3-4, 2010 – A Practical Guide to the Incurred Cost Submission (ICS)

San Diego, CA

May 4-6, 2010 – The Masters Institute in Government Contract Costs

San Diego, CA

June 8-9, 2010 – Government Contract Audits: Dealing with Auditors and Mitigating Audit Risks

Las Vegas, NV

June 9-10, 2010 – A Manager's Guide to EVMS

Las Vegas, NV

June 22-23, 2010 – Government Contract Accounting Systems Compliance

Las Vegas, NV

July 13-15, 2010 – The Masters Institute in Government Contract Costs

Hilton Head, SC

August 2-3, 2010 – A Practical Guide to the Incurred Cost Submission (ICS)

Arlington, VA

August 2-3, 2010 – Government Contract Accounting Systems Compliance

Arlington, VA

August 4-5, 2010 – Government Contract Audits: Dealing with Auditors and Mitigating Audit Risks

Arlington, VA

August 4-6, 2010 – The Masters Institute in Government Contract Costs

Washington DC

September 21-22, 2010 – Government Contract Accounting Systems Compliance

Seattle, WA

October 13-14, 2010 – A Practical Guide to the Incurred Cost Submission (ICS)

Las Vegas, NV

October 19-20, 2010 – Government Contract Audits: Dealing with Auditors and Mitigating Audit Risks

Herndon, VA

October 25-26, 2010 – Government Contract Accounting Systems Compliance

Washington DC

November 30-December 1, 2010 – A Manager's Guide to EVMS

Las Vegas, NV

December 6-7, 2010 – Government Contract Accounting Systems Compliance

Las Vegas, NV

Instructors

- Mike Steen
- Darryl Walker
- Scott Butler
- Chad Braley
- Courtney Edmonson
- Cyndi Dunn
- David Miller

Go to www.fedpubseminars.com and click on the Government Contracts tab or call Beason & Nalley, Inc. at 800-416-1946.

Specialized Training

Beason & Nalley, Inc. will develop and provide specialized Government contracts compliance training for client / contractor audiences. Topics on which we can provide training include estimating systems, FAR Part 31 Cost Principles, TINA and defective pricing, cost accounting system requirements, and basics of Cost Accounting Standards, just to name a few. If you have an interest in training, with educational needs specific to your company, please contact Ms. Lori Beth Miller at lmiller@beasonnalley.com, or at 800-416-1946.

Reader Inputs for Future Newsletters

Beason & Nalley, Inc. develops its topics based upon recent regulations, information, publicly accessible Government policies and our experience in assisting clients with regulatory compliance. However, we are also interested in the ongoing compliance experiences of our readers; hence, we invite your input in terms of suggestions for topics based upon your compliance experiences. Suggested topics along with any background information (i.e., your experience) should be sent to lmiller@beasonnalley.com.

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Beason & Nalley, Inc.

Huntsville, AL
101 Monroe Street
Huntsville, AL 35801
T: 256.533.1720

Washington DC
11400 Commerce Park Drive, Suite 220
Reston, VA 20191
T: 703.860-8062

Toll Free: 1.800.416.1946
Email: info@beasonnalley.com
On the web: www.beasonnalley.com