

THE NEWSLETTER FROM THE BDO GOVERNMENT CONTRACTING PRACTICE

BDO KNOWS: GOVERNMENT CONTRACTING



COST DISCIPLINE

By Peter A. McDonald, CPA, Esq.

As a consequence of budget retrenchments, the government contract market has grown increasingly competitive in all industries. Many government contractors have learned that mere technical excellence is no longer sufficient to achieve "best value," as agencies tout the mantra of doing more with less. In an environment where businesses compete for a diminishing number of opportunities, small differences in proposals assume greater significance.

One distinguishing characteristic between a good government contractor and a better one is cost discipline.

►WHAT IS COST DISCIPLINE?

The term "cost discipline" generally refers to those measures set forth in an organization's policies and procedures that are intended to maintain its budget. Cost discipline

is interrelated with the concept of cost efficiency, wherein assigned tasks in the work breakdown structure (WBS) are performed consistent with the cost and time estimates. The opposite of cost discipline is a climate of lax oversight and managerial apathy (or incompetence).

As discussed in greater detail below, cost discipline may be established through the application of performance ratios and formulas at different junctures of a contractor's organization.

►HOW IS COST DISCIPLINE CREATED?

It is axiomatic that cost management is an integral part of project management. It doesn't matter how experienced a project manager you may be, or even how educated or well-connected a project manager you are: a project manager who performs contracts over

►DID YOU KNOW...

In September, the Pentagon announced 85 separate contract awards worth a combined \$7.55 billion, according to the *Motley Fool*.

The cost to run healthcare.gov has tripled to more than \$35 million since the contract was first awarded in 2011, cites *Nextgov.com*

According to *Washington Technology*, the total number of large-value request for proposals (RFPs) released in fiscal year (FY) 2013 was down 31 percent from the average number of similar RFPs released in the two prior years.

Federal government contract spending has declined by \$35 billion over the past three years, according to the third *American Express OPEN for Government Contract* survey.

Federal agencies spent \$89.9 billion on small business contracts, representing 22.3 percent of total spending—less than the agency's 23 percent goal, reports the *U.S. Small Business Administration*.

According to research firm *Deltek*, direct and indirect federal IT spending will fall from \$112 billion this year to \$102 billion by FY 2018.

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budget will have a very short career because no one will be able to afford his “expertise.”

So, how is cost discipline created? There is no one way to do it. Instead, the best project managers develop a methodology that enables them to maintain active control over emerging cost issues, while at the same time addressing the daily technical and performance-related concerns. These cost controls are created at strategic performance intersections within the different departments and organizations. Generally speaking, the more cost controls management establishes, the greater the cost discipline. Each of these cost controls can quickly create its own high and low norms, which some financial analysts colloquially refer to as “windows.” In fact, what the high and low amounts should be can usually be calculated in advance of performance. As performance proceeds, cost controls that are within their “windows” (i.e., normative levels) require little or no management involvement. On the other hand, cost controls that generate unusually high (or low) figures warrant management intervention. In this manner, contract performance is carefully and constantly monitored to achieve success. On the other hand, contractors wanting in cost discipline typically beat a path to a board or court with explanations about how surprised they were to discover that they had exceeded their contract’s budget.

►HOW CAN COST DISCIPLINE BE MEASURED?

Financial analysts use a variety of tools to evaluate corporate performance, and most people are familiar with the measurements widely used in the stock market, i.e., price/earnings (P/E) ratio, return on investment (ROI), current ratio and so on. Not widely known among government contractors, however, is the fact that there are dozens of other ratios and formulas available to financial analysts. Not surprisingly, the analyst’s tools vary depending on the contractor’s type of business. For example, an important function for a supply contractor would normally be to manage an inventory of products (its own or those made by others). Accordingly, financial ratios related to the operational facets of inventory management could reveal significant trends for a supply contractor. To illustrate, the percent of obsolete inventory



for a particular accounting period is the value of inventory over 90 days or other suitable period over the total value of the inventory. Obviously, maintaining obsolete items is wasteful and inefficient, so regularly using this ratio enables a contractor to impose cost discipline in its inventory management. Trend analyses enable even more efficient performance.

Another yardstick measures on-time deliveries by subcontractors or suppliers, which typically play important roles in production. This isn’t a mathematical ratio, but simply the difference between the actual delivery date and the requested delivery date. This measurement doesn’t take into consideration the quality of the components or their cost – only their delivery. Ideally the number should be zero, which is to say that all the items were delivered when requested (or earlier). However, tracking performance of subcontractors or suppliers in this manner is another aspect of cost discipline.

These same performance ratios would be meaningless for a services contractor. For that reason, a completely different set of performance measurement tools are used. In like manner, there are dozens of ratios and formulas applicable only to construction contractors. The point here

is that the principles of cost discipline are similar from one company to the next, but they are all different as well. How much (or little) cost discipline there is depends on the extent management decides to measure performance. Of course, it is inadvisable to go too far as the cost of gathering data should not outweigh its usefulness. Keep in mind that the goal is to employ a judicious balance of performance ratios interstitially woven into an effective and vigilant pattern of program assessments. Again, cost management is a part of project management.

►CONCLUSION

As competition for contract awards gets keener, costs of performance will become more important. In a down market, those organizations with greater cost discipline will more frequently win and profitably complete contracts than those that do not.

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REGULATORY UPDATES



DCAA Audit Alert: Alternate Procedures for Labor When Real-Time Testing of Labor Not Performed (MAAR 6)

On July 18, 2013, DCAA issued an audit alert describing how to test for the existence of employees as part of post year-end audit procedures. This attribute is highly considered during the fieldwork segment of a MAARS 6 engagement, commonly known as a floor check. The purpose of this procedure is to ascertain that employees are actually at work, performing within their job classification and charging their time appropriately to the cost objective(s) on their timesheet.

If the employee is still employed, the auditor can verify existence by observing the employee. If this is not possible, the auditor can observe the employee's workspace and/or his/her HR file. If the employee is no longer employed, the auditor may review the employee's personnel records and/or review other documents the employee may have created, processed or approved during the period under audit to determine if the Contracting Officer has any evidence that corroborates the employee's existence.

To verify the allowability of costs, it is essential to review (i) contract requirements, (ii) statement of work and work orders/authorizations to ensure that the employee's labor category is required to perform on the contract, and (iii) determine if the Contracting Officer has any evidence that corroborates the employee's existence.

DCAA Audit Alert on Testing to Payment: Testing Contractor Compliance with Certain Sections of FAR 52.216-7, Allowable Cost and Payment Clause During Incurred Cost Audits

On July 26, 2013, DCAA issued an audit alert on testing for compliance of the Allowable Cost and Payment clause during incurred cost audits. The DCAA auditor is responsible for testing the contractor's compliance with FAR Part 52.216-7(b)(1), which states that allowable costs should be reimbursed only when paid in the ordinary course of business.

Typically contractors should pay costs within 30 days of the request for payment to the government. If the auditor determines that the contractor billed and was subsequently paid by the government for claimed costs that were never actually paid by the contractor, then the auditor will question the costs and consider this act as a fraud risk indicator. The auditor's testing plan of such transactions will be based on an understanding of the contractor's control environment, internal controls, the contractor's payment process and any identified risk in that area.

DCAA Audit Alert on Access to Contractor Employees

On July 30, 2013, DCAA Policy and Plans issued an audit alert due to the alarming amount of FAO feedback submitted. Contractors are challenging DCAA's right to interview and observe employees during

performance audits (i.e., floor checks). Some contractors have used the basis that FAR Part 52.215-2 limits DCAA's review to access of records only, and do not believe that this includes the contractor's employees.

Contrary to this belief, DCAA opines that timely access to the contractor's employees is essential for its audit services as the auditor does his/her due diligence to comply and satisfy the necessary audit procedures for the Generally Accepted Government Auditing Standards (GAGAS).

Auditing standards, such as GAGAS 5.06, require auditors to inquire of contractor personnel during the planning stage of the audit and to identify previous audits, attestation engagements and other studies that directly relate to the subject matter of the examination under audit. AT 601.4 (c) require auditors to inquire of contractor personnel during the planning stage to obtain an understanding of the specified compliance requirements. This is obtained through discussions with appropriate individuals within the contractor's organization.

Furthermore, AT 601.45 requires auditors to obtain an understanding of relevant portions of internal control compliance sufficient to plan the engagement. Most importantly, AT 601.46 states that an auditor generally obtains an understanding of the contractor's relevant controls by investigating appropriate management, supervisory and staff personnel, inspecting contractor documents and

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observing the contractor's activities and operations.

The contractor's failure to cooperate with DCAA by not allowing auditors access to its employees will result in DCAA initiating access to records in accordance with DCAA Instruction 7640.17 following the guidance set forth in DCAA's CAM Section 1-504.5, Resolution of Contractor Denial, which ultimately elevates to the contractor's upper management and the Contracting Officer.

DCAA Audit Guidance on Placing Reliance on Scanned Images

On Aug. 15, 2013, DCAA issued guidance regarding the testing of scanned images in order to provide reasonable assurance and determine if reliance can be placed on contractor's scanned images during the course of audits. Scanned images are considered to be paper invoices, not the scanning of financial and cost accounting records. FAR 4.703(c) allows contractors to duplicate and store original records in electronic format.

Contractors are not required to maintain or produce the original record during an audit if the electronic image of the original record meets the requirements of FAR. Specifically, this FAR requirement states that the contractor must have established and implemented procedures that maintain the integrity of the original record, including signatures and other written or graphic images, and that the imaging process is reliable and secure. Notably, it is not required for contractors to have written policies and procedures covering its scanning system. But contractors must maintain an effective indexing system to permit timely and convenient access to the image records. Lastly, contractors must maintain the original record for a minimum of one year after imaging to permit periodic validation of the imaging systems.

DCAA auditors will test the reliability and accuracy of the contractor's scanned images on an annual basis ongoing with an audit being performed at contractors with over \$100 million Auditable Dollar Value (ADV) and select contractors with ADV below \$100 million based on the DCAA FAO's discretion. Procedures will be incorporated into the

planning process of the audit program that covers a 12-month period. This allows the DCAA FAO to test the previous fiscal year images, allowing subsequent auditors to easily determine if they can rely on scanned images for that contractor fiscal year.

If original documents were preserved, the auditor will establish reliability by selecting a sample of scanned documents and validating them to its original format. If the original document was not maintained, the auditor must consider the contractor's control environment and review the contractor's permanent files for risk factors to ensure there is no obvious reason that reliance cannot be placed on the scanned documents.

At minimum, the auditor will obtain an understanding of the contractor's system and control activities overseeing the process of converting the original document into a scanned image and develop procedures to ascertain that the contractor is compliant with FAR 4.703(c). For the preceding 12 months, the auditor will select a sample of scanned images and validate to its original to make certain that it accurately reflects the original record. If it has been concluded that a transfer from one electronic medium to another has taken place, the auditor will develop procedures to ensure that the contractor is compliant with FAR 4.703(d) on a real-time basis. Procedural steps will validate that the transfer process maintained the integrity, reliability and security of the original computer data. This is in addition to verifying that the contractor retains an audit trail describing the data transfer.

If no deficiencies are noted and the scanned images appear to meet the requirements of FAR, then scanned documents can be relied on for the period covered. However, if testing disclosed a significant deficiency that is considered a material weakness, the auditor will prepare an accounting system deficiency report citing FAR 4.703(c) and/or FAR 4.703(d) and DFARS 252.242-7006(c)(1), Accounting System Administration.

Final FAR Rules

Case 2013-004; Contracting Officer's Representative; DoD, GSA and NASA issued a final rule amending the Federal Acquisition

Regulation (FAR) to improve contract oversight by providing clarification on the Contracting Officer Representative (COR) responsibilities in FAR 1.602-2(d); effective July 22, 2013. In addition, a corresponding change is also made to FAR 7.104(e). The final rule mandates that the COR must be a federal employee with adequate training and experience, nominated by the required activity or in accordance with agency procedures, and states in writing the extent and period of the COR's authority. Maintaining the FAR for Contracting Officer Representative (FAR-COR) has been included as a duty. Lastly, the COR may not be assigned any responsibilities that have been delegated to a contract administration office and the COR does not have the authorization to make changes to any contract terms or conditions. This rule was not published for public comment because it entails internal government procedures regarding the appointment of CORs and the clarification of CORs' responsibilities. Moreover, there is no significant cost or administrative impact on contractors or offerors.

Case 2012-009; Documenting Contractor Performance; DoD, GSA and NASA are issuing a final rule, effective Sept. 3, 2013, amending the FAR to include standardized past performance evaluation factors and performance rating categories governmentwide. Past performance information must be entered into the Contractor Performance Assessment Reporting System (CPARS), which is the governmentwide past performance reporting system.

FAR 17.207(c)(6) has been revised to add a new section at (c)(7) to make certain that past performance evaluations are performed on all recently completed task/delivery orders so that contracting officers can make well-informed decisions based on the most recent performance information.

Significant changes include:

- FAR 42.1503(b)(4) is revised by adding two tables:
 - Table 42-1 – Evaluation Ratings Definitions
 - Table 42-2 – Evaluation Ratings Definitions
- FAR subpart 42.15 is reorganized for clarity and consistency of subject matter.

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- FAR 42.1502, Policy, is revised to clarify when past performance evaluations are required for contracts and orders.
- FAR 42.1503, Procedures and responsibilities for contributing to and conducting past performance evaluations are addressed and clarified. A new requirement was implemented for past performance reports to include a concise, non-technical description of the primary purpose of the contract or order.
- FAR 42.1503(c) now includes the requirement to enter the award-fee performance adjectival rating and incentive-fee contract performance evaluation into CPARS, when applicable.
- Per FAR 42.1503(e), agencies are now required to perform regular evaluations of agency compliance with past performance evaluation requirements so that agencies can readily identify delinquent and deficient past performance reports for quality control.



An important capability of the system allows the seller to post a response to all reviews, and the buyer is able to review an evaluation. Per FAR 42.1503(d), contractor's comments, rebuttal and/or additional information are welcome in response to agency evaluations; however, it is the agency's sole discretion to make the final determination.

Case 2012-018; Price Analysis Techniques; DoD, GSA and NASA issued the final rule amending the FAR to specify the use of price analysis techniques in order to establish a fair and reasonable price, effective July 22, 2013. FAR 15.404-1(b)(2)(i) is amended to change the reference in this FAR section from FAR 15.403-1(c)(1) to 15.403-1(c)(1)(i). It was determined that the prior reference was too broad; therefore, the amendment was necessary to provide an exact reference to the rules. This enactment correlates to the price analysis technique of comparing multiple proposed prices received in response to a solicitation as described in FAR 15.404-1(b)(2)(i), with the adequate price competition standard of comparing proposed prices submitted by more than one independent offeror. This change makes certain that the revised reference directly relates to the topic covered in 15.404-1(b)(2)(i). Currently, FAR 15.403-1(c)(1)(i) addresses adequate price competition when proposed prices are received from multiple offers instead of the

existing reference, FAR 15.403-1(c)(1). In the past, this has been regarded as too general and addressing various standards for adequate price competition. This rule should bear no impact on the request of data other than certified cost or pricing data.

Interim FAR Rules

Case 2013-015; Pilot Program for Enhancement of Contractor Employee Whistleblower Protections; effective Sept. 30, 2013. DoD, GSA and NASA issued an interim rule, section 4712, to amend the FAR in order to implement a four-year pilot program that boosts the present whistleblower protections for contractor employees at subpart 3.9. The NDAA for fiscal year 2013 was enacted on Jan. 2, 2013, and both section 827 and 828 are effective 180 days after enactment (July 1, 2013).

This program is mandated by section 828 of the National Defense Authorization Act (NDAA) for fiscal year 2012, enacted Jan. 2, 2013. Paragraph (a) of section 828 adds to title 41 a new section that contains the elements of the pilot program, which became lawful on July 1, 2013, and is effective until Jan. 1, 2017. Paragraph (c) of section 828 suspends the pre-existing whistleblower protection in 41 U.S.C. 4705 for the duration of the pilot program. However, as the new

provision expires, the preceding ones will automatically be reinstated. Section 827 binds title 10 agencies to the required terms specified therein and will revise the respective FAR supplements.

In accordance with FAR 1.108(d)(3), the changes to these rules should be incorporated as modifications to contracts and orders awarded prior to the effective date of this interim rule by contracting officers. Section 828 is implemented by amending FAR 3.900, Scope of subpart, to make the interim rule, FAR 3.901 through 3.906, not applicable to DoD, NASA and the Coast Guard, and to prohibit the use of these sections for new awards by all other agencies subject to the FAR. The three excluded agencies are covered by 10 U.S.C. 2409, which was amended by section 827 of the NDAA to impose permanent requirements comparable to the temporary constraints of the pilot program recently established. FAR 3.907 addresses that the whistleblower protections provided under the American Recovery and Reinvestment Act of 2009 have not been altered by the interim ruling.

Section 4712 regulations protect the contractor (or subcontractor) employees against reprisal for activities shielded by FAR 3.908-3(a), and there is no alteration to

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any protection, right or remedy otherwise available to the employee.

Written comments to the Regulatory Secretariat should be submitted no later than Nov. 29, 2013, for consideration of implementation into the final rule.

Case 2013-017; Allowability of Legal Costs for Whistleblower Proceedings; effective Sept. 30, 2013. DoD, GSA and NASA issued an interim rule to amend the FAR to implement a section of the National Defense Authorization Act (NDAA) for fiscal year 2013. This amendment concentrates on the allowability of legal costs incurred as a result of contractors and subcontracts whistleblower proceedings commenced by the submission of a complaint of reprisal by the contractor or subcontractor employee.

This interim rule revised FAR Part 31.205-47 to incorporate sections 827 paragraph (g) and 828 paragraph (d) of the NDAA for fiscal year 2013. Section 827 paragraph (g) amends 10 U.S.C. 2324(k), Allowable costs under defense contracts, and section 828 paragraph (d) amends 41 U.S.C. 4310, Proceeding costs not allowable.

FAR 31.205-47 – Costs related to legal and other proceedings now reads:

(b) In accordance with 41 U.S.C. 4310 and 10 U.S.C. 2324(k), costs incurred in connection with any proceedings brought by a federal, state, local, or foreign government, by a contractor or subcontractor employee submitting a whistleblower complaint of reprisal in accordance with 41 U.S.C. 4712 or 10 U.S.C. 2409, for violation of, or a failure to comply with, law or regulation by the contractor (including its agents or employees), or costs incurred in connection with any proceeding brought by a third party in the name of the United States under the False Claims Act, 31 U.S.C. 3730, are unallowable if the result is...

Written comments to the Regulatory Secretariat should be submitted no later than Nov. 29, 2013, for consideration of implementation into the final rule.

Proposed FAR Rules

Case 2012-028; Past Performance Evaluations; amendments have been proposed

Perspective in Government Contracting

In 2007, private equity activity in the defense and government contracting arena was robust, with 18 M&A deals attracting approximately \$7.4 billion, according to Dealogic. However, as the sector faces uncertainty due to sequestration, the current market looks dramatically different.

The resulting impact on government spending and the debt overhang has caused many private equity firms to reevaluate their investment strategies in the defense and government contracting industries. With no deals reported the first half of 2013, according to PitchBook, generalist private equity firms are turning to other sectors in search of more consistent revenue streams.

Even though fewer generalist private equity firms are focusing their efforts in government contracting, there are still opportunities for firms to strategically and successfully invest.

In fact, according to Peter Manos, a managing partner at Arlington Capital Partners, the field for private equity firms investing in defense and government contracting is attractive, with some caveats. "It's a good time to be in the space if you have domain expertise – valuations are low compared to where they've been over the last decade, yet the right funding streams continue to grow," said Manos. "The government and military are very focused on improving efficiencies. If you're offering deep domain expertise, as well as a differentiated product or service that will help to enhance efficiency, you are going to do well."

While many firms are concentrating on more stable industries, these insights provide a window into how government contracting continues to be an important and viable target for select private equity firms.

PEerspective in Government Contracting is a feature examining the role of private equity in the government contracting industry.

in the FAR by DoD, GSA and NASA. The objective of this proposal is to place provisions around the time limit allowed for contractor comments on past performance evaluations and to make past performance evaluations available to source selection officials sooner.

FAR currently provides "a minimum of 30 days" for contractor comments, rebutting statements or additional information in response to the government's past performance evaluations, and the evaluation is made available post contractor comments. The proposal of this rule will affect the contractor's response procedures insofar as the contractor will have a maximum of 14 days to provide comments prior to posting to PPIRS.

In the event that the contractor does not meet the 14-day deadline, the contractor's comments will be added to the past

performance evaluation after the evaluation has been entered into the PPIRS. The amendment also includes an amendment to FAR 42.1503(d) and (f) that will allow the government to revise a past performance evaluation in PPIRS if the 14-day period has expired, in the event that corrections should be made to the past performance evaluation.

Written comments to the Regulatory Secretariat should be submitted no later than Oct. 7, 2013, for consideration in the formation of the final rule.

CAPABILITY MATURITY MODEL INTEGRATION CERTIFICATIONS: SIGNIFICANT TAX BENEFITS TO BUSINESSES

By Sarah Masoom, CPA and Jeffrey J. Schragg, CPA, JD

Capability Maturity Model Integration (CMMI) is a collection of best practices that provides organizations with the essential elements of effective processes that help to dramatically improve effectiveness, efficiency and quality. In general, government contractors with CMMI ratings are paid for the number of hours spent building a product. This rewards organizations for performing non-value-added activities related to CMMI compliance. Such contractors should ultimately be more profitable than non-CMMI rated companies regardless of the quality of the software they produce. Therefore, obtaining, maintaining and renewing this certification has become crucial to businesses, especially government contractors.

CMMI is compatible with ISO 9000. ISO 9000 is a series of international standards for quality management systems. Although these certifications are voluntary, they are increasingly becoming a contractual requirement for doing business with many organizations worldwide, both public and private.

Contractors incur significant costs in obtaining, maintaining and renewing the CMMI/ISO 9000 certification, but are not often sure of the proper tax treatment of such amounts.

Generally, Internal Revenue Code (IRC) Section 162 grants a deduction for "ordinary" and "necessary" expenses paid or incurred in carrying on a trade or business. IRC Section 263(a) provides that no deduction is allowed for any amount paid out for permanent improvements or betterments made to increase the value of any property. IRC Section 263A(Unicap) requires taxpayers to capitalize certain direct and indirect costs properly allocable to real or tangible personal property produced by the taxpayer or that is acquired by the taxpayer for resale (e.g., inventory).



Through provisions such as sections 162(a), 263(a) and 263A, the IRC generally endeavors to defer expenses and match the expense with the future revenues of the taxable period to which the expenses are properly attributable, resulting in a more accurate calculation of net income for tax purposes. Thus, in determining whether a current deduction or capitalization is the appropriate tax treatment for an expenditure, it is important to consider the extent to which the expenditure will produce future benefits.

In Rev. Rul. 2000-4, the IRS addressed the application of these rules to ISO 9000 costs and concluded that the ISO 9000 certification does not result in future benefits that are more than incidental. CMMI costs are sufficiently similar and should be treated the same as ISO 9000 costs. They are not an essential element to the establishment of the taxpayer's business. The benefits are similar to those derived from advertising, training or other costs to improve the efficiency of the business operations or to attract and retain customers. Although the certification may yield future benefits such as repeat business or increased market share, these benefits are incidental and are not the primary benefit of the certification. The primary benefit is current sales. Expenditures that largely benefit current

operations are generally deductible in the year paid or incurred.

In addition, based on previous tax rulings, the mere ability to sell in new markets and to new customers does not result in significant future benefits. ISO 9000 and CMMI certification do not themselves result in the creation of an asset having a useful life substantially beyond the taxable year. Therefore, based on the guidance provided by Rev. Rul. 2000-4, to the extent that the costs incurred to obtain, maintain and renew these do not result in the creation or acquisition of an asset having a useful life substantially beyond a year, they are deductible under Section 162 as business expenses for tax purposes in the year in which they are paid or incurred.

A taxpayer wanting to change its method of accounting to conform with the holding in Rev. Rul. 2000-4 must follow the automatic change in accounting method provisions of Rev. Proc. 2008-52.

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MARK YOUR CALENDAR...

NOVEMBER 2013

Nov. 12-13

8th Annual API Cybersecurity Conference & Expo

Westin Houston Memorial City
Houston, Texas

Nov. 18-19

32nd Annual Government Contract Management Symposium

Washington Marriott Wardham Park
Washington, D.C.

Nov. 19-21

2013 SAME Small Business Conference

Kansas City Convention Center
Kansas City, Kan.

DECEMBER 2013

Dec. 5

The Washington Business Journal and Fairfax County Chamber of Commerce's 2014 Economic Outlook

Fairview Park Marriott
Falls Church, Va.

Dec. 5

GSA Schedule Contractor Team Arrangements (CTAs)

GSA Webinar

JANUARY 2014

Jan. 13-15

Basics of Government Contracting

Executive Conference & Training
Center
Sterling, Va.

Jan. 17-18

NCMA's Small Business Training Forum

TBD
Atlantic City, N.J.

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