

Overview

For almost half a century, the Dentons' Government Contracts team has provided comprehensive coverage of every aspect of government contract cost and pricing issues, including compliance counseling, audits, litigation of cost disallowance and Cost Accounting Standards issues, internal investigations of cost mischarging, and financially based civil and criminal fraud matters.

Our lawyers authored the definitive *Government Contracts Business Systems Compliance Guide, 2nd Edition*, for assessing the adequacy of the following contractor business systems: accounting, billing and internal controls; purchasing; estimating; material management; government property; and earned value management. We are also the authors of *IR&D, B&P, Selling and Related Costs Under Federal Government Contracts - A Practical Guide*.

We bring extensive and in-depth experience to every element of contract pricing, costing, business systems, appropriations and contract funding and payment. Whether the issue arises under a contract, grant, cooperative agreement or other transaction, we will see you through to a successful resolution.

Our lawyers have litigated before the Boards of Contract Appeals, the Court of Federal Claims and the Court of Appeals for the Federal Circuit. In the fraud arena, we have represented clients before federal district and appellate courts across the US.

Key service areas include:

- Responding to and resolving issues raised in audit reports issued by the Defense Contract Audit Agency and other government auditors, including issues regarding access to records and employees, internal audit reports and board of directors' minutes
- Assessing and defending against challenges to the adequacy of contractor business systems in accordance with Department of Defense requirements
- Defending False Claims Act cases, including those initiated by whistleblowers (qui tam)
- Conducting internal investigations of cost mischarging and preparing appropriate disclosures
- Counseling on all requirements of the Cost Accounting Standards (CAS), and preparing CAS disclosure statements
- Counseling on all requirements of the cost principles outlined in Part 31 of the Federal Acquisition Regulation and in Office of Management and the Budget circulars
- Counseling on all requirements of the Truth in Negotiations Act
- Developing pricing methodologies
- Developing, negotiating and litigating equitable adjustment requests or claims
- Assisting the preparation of incurred cost submissions, negotiating indirect cost rates and defending against related government cost disallowance claims
- Integrating generally accepted accounting principles with government contract accounting requirements, to support accounting positions under government contracts and accounting for financial reporting purposes

- Handling complex cost issues relating to pensions, independent research and development, M&A, deferred compensation and environmental clean-up, as well as time and materials contract pricing, overhead and corporate expense allocations
- Counseling contractors in managing contract funding issues and understanding appropriations law
- Counseling contractors regarding counterfeit parts requirements, including required disclosures