

GOVERNMENT CONTRACT SERVICES

Critical thinking at the critical time.™

Government contracts present significant opportunities—and potentially significant risks. Success in this industry depends upon specialized knowledge and expertise in government contract statutes and regulations. Inexperience can lead to disputes and costly litigation, as well as sanctions, serious fines or penalties. FTI Consulting advisors have the insight and knowledge to ensure compliance with both the letter and the spirit of government regulations and contract provisions.

KEY AREAS OF EXPERTISE INCLUDE BUT ARE NOT LIMITED TO THE FOLLOWING:

- Expert testimony in Government Contract Disputes
- Compliance program design and implementation
- Cost Accounting Standards (CAS)
- Federal Acquisition Regulation (FAR) and related agency supplements
- Federal Supply Schedule (FSS)
- GSA Schedule Pricing Analysis
- Internal control design and implementation
- Truth in Negotiations Act (TINA)
- Davis-Bacon, Fair Labor Standards and Contract Work Hours and Safety Standards Acts

THE GOVERNMENT CONTRACT TEAM HAS SERVED MANY INDUSTRIES ON DISPUTE AND REGULATORY MATTERS INVOLVING GOVERNMENT AGENCIES:

- Aerospace and Defense
- Biotechnology
- Construction
- Education
- Electronics
- Environmental
- Healthcare
- Services
- Telecommunications

FTI Consulting brings financial and regulatory solutions to disputes and compliance issues involving government contracts, grants and cooperative agreements across a multitude of industries. Our professionals provide assistance with cost allowability reviews, transfer pricing analyses, indirect cost structure design and analyses, GSA Schedule analysis and Federal labor law compliance reviews. FTI Consulting is recognized for its objective practical approach and is regularly retained by Federal and State agencies as well as Government contractors of all sizes from startups to Fortune 100 companies. FTI Consulting's experts have testified in all types of tribunals including United States District Courts, The United States Court of Contract Claims, The United States Bankruptcy Court, Civilian and Defense Boards of Contract Appeals. We also assist with compliance issues involving the Defense Contract Audit Agency, Offices of Inspector General, the United States Department of Labor and State Attorneys General.

FTI Consulting advisors come from industry and government and are experienced in accounting, procurement, investigations, finance and statistics. They have intimate knowledge of the federal procurement rules that apply to federal government agencies, and how those rules apply to government contractors and subcontractors. FTI Consulting clients also benefit from our integrated service model, which enables them to tap into our litigation, financial and economic expertise to ensure that the right expertise is applied when and where it is needed.

FTI CONSULTING'S VALUE ADDED APPROACH TO PUBLIC CONTRACT DISPUTES:

By cutting to the core of the real issues surrounding a dispute, FTI Consulting advisors add significantly more value than simply examining numbers. The FTI Consulting team assists counsel and clients in understanding industry nuances, regulations and contractual instruments. FTI Consulting advisors expediently review and analyze the facts that led to the dispute. FTI Consulting advisors also look at the overall equity of the matter, looking beyond the mathematical calculation to determine if the alleged damages are realistic—regardless of whether we are assisting a plaintiff/appellant or a defendant.

FTI CONSULTING PROFESSIONALS HAVE ALSO BEEN ENGAGED BY CLIENTS ON THE FOLLOWING AREAS:

- Qui Tam Suits
- Discovery, Interrogatory and Deposition Assistance
- Bid Protests
- Defense and Health Industries Pricing Issues
- Compliance/Ethics Programs
- Contract Terminations

CLIENTS INCLUDE:

- Fortune 100 Companies
- Engineering News Record – Top 10 Construction Contractors
- Federal Agencies
- State Agencies

GOVERNMENT CONTRACT DISPUTE AND COMPLIANCE SERVICES INCLUDE:

Claims – FTI Consulting professionals perform cost and schedule analysis to determine the impact of a variety of claims, including delay and disruption, unabsorbed overhead, termination settlement proposals, changed work, business interruption, warranty, lost profits, loss of useful value, and product substitution. FTI Consulting assists clients in defending against claims when a dispute occurs between contractors or with government agencies.

Litigation/Arbitration/Mediation Support – Our team members provided expert analysis and testimony in all types of dispute resolution forums. We work with counsel on the determination or defense against alleged damages, industry best practices or other financial or business issues related to dispute resolution under litigation, arbitration, mediation or ADR procedures.

Cost accounting standards/cost principles/cost impacts – FTI Consulting advisors evaluate the impact of costs related to mischarging, cost principle violations and noncompliance with cost accounting standards. Our experts work with counsel to evaluate potentially false claims or false statements and their impact on pricing. FTI Consulting also assists clients in responding to and quantifying alleged cost accounting standards violations.

Over-billing and over-progressing – We understand contract statutory limitations and the effect of an eroded-profit or loss contract. We help determine the true cost at completion, whether a loss ratio must be applied on fixed-price contracts and whether notification is required under limitation of cost/funds provisions on cost plus contracts. We also evaluate contract and relevant cost documentation to determine whether appropriate actions have been or should be taken.

Management and accounting system evaluations and revenue recognition – Our professionals are skilled in the design, implementation and review of government contract management and accounting systems, which enable us to provide consultation about the systems and their application in the procurement process.

Voluntary disclosures – FTI Consulting experts are well versed in analyzing the facts, determining financial exposure and assisting counsel in developing the framework for a voluntary disclosure. In many instances, FTI Consulting supports counsel when they present findings to agency representatives and assists in the settlement process.

Purchase price disputes/mergers and acquisitions – FTI Consulting advisors help structure the accounting/finance provisions of an acquisition agreement to minimize purchase price disputes over accounting issues. When disputes arise, the FTI Consulting team advises client's counsel on the meaning of complex accounting theories and the treatment of such theories to facilitate closure of the disputes.



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About FTI Consulting

FTI Consulting, Inc. is a global business advisory firm dedicated to helping organizations protect and enhance enterprise value in an increasingly complex legal, regulatory and economic environment. With more than 3,700 employees located in 22 countries, FTI Consulting professionals work closely with clients to anticipate, illuminate and overcome complex business challenges in areas such as investigations, litigation, mergers and acquisitions, regulatory issues, reputation management and restructuring. The company generated \$1.4 billion in revenues during fiscal year 2010. More information can be found at www.fticonsulting.com.