

Deltek  
**INSIGHT**  
2014

# **Audit Proof Yourself!**

## **Top Incurred Cost Audit Findings**

Presented By:

WATKINS | MEEGAN LLC

Stephanie Widzinski, CPA, Senior Manager

Justin Reid, CPA, Senior Manger

**OPTIMIZE**  
**YOUR POTENTIAL**

# Agenda

- Submission Basics
- ICE Adequacy Review and Top Findings
- Incurred Cost Audit Process
- Audit Report Overview

Deltek  
**INSIGHT**  
2014

# Submission Basics

OPTIMIZE  
YOUR POTENTIAL

# When is your ICS due?

- Submissions due 6 months after end of fiscal year
- The DCAA has issued MRD 14-PPD-002(R) 2/3/14
  - 30 day overdue notifications only
  - Starting in Jan '15, DCAA will send list annually to the DCMA of late proposals or inadequate proposals
  - DCMA has the option to 1) get adequate proposals or 2) unilaterally establish rates per FAR 42.703-2(c)(1) & 42.705(c)(1) with the option of a unilateral cost decrement

Deltek  
**INSIGHT**  
2014

# ICE Adequacy Review and Top Findings

OPTIMIZE  
YOUR POTENTIAL

# ICE Adequacy Review

- Initial procedures are to compare submissions to an adequacy checklist
  - *Guide for Determining Adequacy of Contractor Incurred Cost Proposal* [GovCon360.com](http://GovCon360.com)
- Notification to contractor of inadequacies

# ICE Adequacy Review

- Contractor's nonresponsiveness to correct inadequacies can result in:
  - Higher risk assessment = more testing
  - Unilateral determination of rates

# Inadequacies

- Not using the standard ICE model
- Not including all schedules
  - Use N/A when needed
- Schedules don't reconcile or foot



# Schedule H

## FEDERAL CONTRACTOR, INC.

CONTRACT NUMBER	JOB ORDER	Labor Contractor Site	Labor Customer Site	Total Labor	Travel	SubK	ODC	contracts	Total Direct Costs
<b>A. COST TYPE(no entry on title line)</b>									
CONTRACT A	1	325,748		325,748	102		23,839		349,689
<b>A. TOTAL COST TYPE:</b>		9,927,673	-	9,927,673	112,940	1,761,875	791,958	14,044,453	26,638,899
<b>C.. VAR. TIME &amp; MAT'L</b>									
CONTRACT B	2	40,308		40,308			210		40,518
<b>C.. TOTAL VAR. TIME &amp; MAT'L</b>		116,315	30,573	146,888	1,162	-	291	119,230	267,571
<b>D. VAR-FIXED PRICE</b>									
CONTRACT C	5	3,828		3,828	128				3,956
<b>D. TOTAL VAR-FIXED PRICE</b>		73,032	63,565	136,597	306	-	133	108,850	245,886
<b>E. VARIOUS COMMERCIAL WORK</b>									
	100	749		749					749
<b>E. TOTAL VARIOUS COMMERCIAL WORK</b>		30,473	-	30,473	124	4,394	28,347	-	63,338
<b>TOTAL CONTRACT COSTS</b>		10,147,493	94,138	10,241,631	114,532	1,766,269	820,729	14,272,533	27,215,694
B& P		30,332		30,332	110		374,452		404,894
<b>TOTAL IR &amp; D/B &amp; P</b>		30,332	-	30,332	110	-	374,452	-	404,894
<b>GRAND TOTAL</b>		10,177,825	94,138	10,271,963	114,642	1,766,269	1,195,181	14,272,533	27,620,588

# Schedule H Inadequacies

- Improper classification of contracts on schedule H/I
  - Hybrid Contracts
  - Commercial Contracts
  - Contracts in the incorrect category
- Cost reported on Sch H must be at billing level
  - Sch H feeds Sch I.
  - Sch I contains billing information
- Reconciliation of direct and indirect costs to other schedules within the submission

# Schedule H Inadequacies

- Consequences of Inadequacies:
  - Improper calculation of Audit Dollar Value (ADV)
    - Improper risk assessment pool
  - Improper auditing of FFP or commercial components

# Schedule I

FEDERAL CONTRACTOR, INC.  
INCURRED COST PROPOSAL  
FISCAL YEAR 2011

SCHEDULE I

## SCHEDULE OF CUMULATIVE DIRECT AND INDIRECT COSTS CLAIMED AND BILLED ON COST/FLEXIBLY PRICED AND T&M CONTRACTS AND SUBCONTRACTS

Contract No.	Order No.	Subject To Penalty Clause note (2)	Prior Years Settled Total Costs note (3)	Unsettled/Claimed Direct And Indirect Costs Using		Total Cumulative Settled or Claimed	Less Contract Limitations Rebates/ note (5)	Net Cumulative Settled or Claimed note (6)	PV No.	Cumulative Billed (Manual Entry)		Over (Under) Billing	Physically Complete (note 7)
				Prior Year Costs FYE note (4)	Current Year Costs FYE note (4)					Date Billed Through	Cost Billed Amount		
<b>SCHED H</b>				<b>SCHED H</b>									
<b>Cost Type &amp; Flexibly Priced: (note 1)</b>													
CONTRACT A	1	N	-	271,400	601,400	872,800		872,800	200125	12/31/2011	884,000	11,200	N
CONTRACT D	4	N	-	796,400	689,300	1,485,700	18,700	1,467,000	200211	5/24/2011	1,486,200	19,200	N
CONTRACT E	5	N	-	-	869,900	869,900		869,900	200307	12/31/2011	885,900	16,000	N
CONTRACT F	6	Y	4,196,200	4,700,600	-	8,896,800		8,896,800	4046	6/30/2010	8,968,200	71,400	Y
CONTRACT M	13	Y	138,500	798,000	677,700	1,614,200		1,614,200	4062	9/29/2010	951,300	(662,900)	Y
CONTRACT N	14	Y	-	231,000	125,100	356,100		356,100	204112	9/29/2011	939,900	583,800	Y
<b>Subtotal-Cost &amp; Flexibly Priced Contracts</b>						<b>14,095,500</b>		<b>14,076,800</b>			<b>14,115,500</b>	<b>38,700</b>	
<b>SCHED K</b>				<b>SCHED K</b>									
<b>Time &amp; Material</b>													
CONTRACT B	2	N	373,200	-	-	373,200	5,365	367,835	4039	12/31/2010	367,800	(35)	Y
CONTRACT Q	17	N	-	375,200	80,200	455,400		455,400	4056	5/31/2011	455,500	100	Y
<b>Subtotal-Time &amp; Material Contracts</b>						<b>828,600</b>		<b>823,235</b>			<b>823,300</b>	<b>65</b>	
<b>Total- Cost/Flexibly Priced and Time &amp; Material Contracts</b>						<b>14,924,100</b>		<b>14,900,035</b>			<b>14,938,800</b>	<b>38,765</b>	

# Schedule I Inadequacies

- “Physically Complete” and/or “Subject to Penalty Clause” information is blank
- Cumulative billed amounts must equal cost billed on last invoice (fee always excluded)
- Carry forward of prior years claimed and/or settled amounts are inaccurate
- Contract limitation amounts are missing or calculated incorrectly

# Schedule I Inadequacies

- Consequences of Inadequacies:
  - Incorrect under / overbillings calculated
  - Incorrect application of the penalty clause
  - Incorrect calculation of the Cumulative Allowable Cost Worksheet (CACW)
  - Improper closeout
    - Sch I should be a cumulative accounting of all contracts not yet closed out

# Schedule J Inadequacies

- Must tie back to Sch H
- Must list all required information, award type and award value correct, POP

FEDERAL CONTRACTOR, INC.  
INCURRED COST PROPOSAL  
FISCAL YEAR 2011

SCHEDULE J

## SUBCONTRACT INFORMATION

SUBCONTRACT NO.	PRIME CONTRACT NO.	DELIVERY ORDER	SUBCONTRACTOR'S NAME & ADDRESS	SUBCONTRACTOR'S POINT OF CONTACT AND PHONE NO.	AWARDED SUBCONTRACT VALUE	SUBCONTRACT COSTS INCURRED IN FY 2010	SUBK AWARD TYPE	SUBCONTRACT PERIOD OF PERFORMANCE
<b>Subcontracts Issued:</b>								
2011 SUBK 1	CONTRACT A	N/A	FEDERAL ADVISORS LLC 10000 Fair Lakes Circle Fairfax, Virginia, 22033	JANE DOE (703) 555-4222	\$ 2,750,000.00	\$ 1,761,875.00	T&M	4/1/09 - 3/31/16
2011 SUBK 2	CONTRACT B	N/A	COMPUTER SYSTEMS, INC 8020 Towers Crescent Dr Tysons, VA 22182	Nicholas Buckner 703-555-5589	\$ 150,000.00	\$ 4,394.00	T&M	7/1/09 - 6/29/16
					Total	\$ 1,766,269.00		

# Other Schedule Inadequacies

- Sch E – G&A base reconciliation with overhead applied to B&P
- Sch M – Not stating “No Changes” related to organizational and system information
  - Leaving blank is not an option
- Sch O – Relates to Sch I
  - Contracts marked ready to close on Sch I must be included on Sch O
- Contract Briefs – Incorrect information of briefs



Deltek  
**INSIGHT**  
2014

# Incurring Cost Audit Process

OPTIMIZE  
YOUR POTENTIAL

# MRD 13-PPD-021(R) 10/29/13

## Low-Risk ICP's

- Related to ICP's with ADV less than \$250M
- Proposals with \$250M in ADV or less are classified as low risk unless they meet the criteria for high risk
- Corporate, Shared Services and Intermediate Home Office proposals will NOT be included in the low-risk sampling process

# High-Risk ICP's

- Significant Questioned Costs in the last completed incurred cost audit
- Significant Relevant Risk Material to the Incurred Cost Proposal (professional judgment used)
  - Known significant fraud
  - Pre-award accounting system is unacceptable or reported business system deficiencies
  - No previous experience with the contractor
  - Significant CO/Auditor defined relevant risk

# For Low-Risk Audits Sampled Multiple Years Outstanding

- If significant questioned costs as previously above are found, audit all subsequent incurred cost proposals that were in the sampling pool for the contractor using multi-year audit techniques
- If no significant questioned costs are found, close out all subsequent proposals that were in the sampling pool using the procedures discussed above

# DCAA Sampling Changes

**Table 3: Percentage of Proposals Sampled under Previous and New Procedures**

Auditable dollar value	Sampling percentages for low risk proposals under previous criteria	Sampling percentages for low risk proposals under new criteria
\$1 million or less	33% <sup>a</sup>	1% <b>Now 0%</b>
>\$1 million to \$15 million	33% <sup>a</sup>	5% <sup>b</sup>
>\$15 million to \$50 million	All proposals were audited	5% <sup>b</sup>
>\$50 million to \$100 million	All proposals were audited	10%
>\$100 million to \$250 million	All proposals were audited	20% <b>Mandatory audit every 3yrs</b>
More than \$250 million	All proposals were audited	All proposals will be audited

Source: GAO analysis of DCAA procedures.

# DCAA Sampling / Previous Questioned Costs

## Was

Low-Risk Adequate Proposals by Auditable Dollar Value (ADV)	Amount of Previous Exception Dollars (including Corporate, Intermediate Home Office, etc) Classified as Significant
\$1M or less	\$15,000
\$1M to \$15 Million	\$25,000
\$15M to \$50 Million	\$55,000
\$50 Million to \$250 Million	\$100,000

## Now

ADV Strata	Policies and Procedures Changes
<\$1M	Questioned cost is $\geq 10\%$ of the last completed incurred cost audit's ADV
\$1M-\$5M	Questioned cost is $\geq 5\%$ of the last completed incurred cost audit's ADV or \$100K, whichever is greater
\$5M-\$250M	Questioned cost is $> \$250K$ in the last completed incurred cost audit

Deltek  
**INSIGHT**  
2014

# Review of Sensitive and Nonsensitive Costs

OPTIMIZE  
YOUR POTENTIAL

# Nonsensitive/Sensitive Accounts

- Nonsensitive Accounts – those accounts with a lower probability of including unallowable expenses
  - These accounts have a lower chance of selection in sampling
  - Examples include office supplies, maintenance, utilities, etc.
- Sensitive Accounts – those accounts with a higher probability of including unallowable expenses
  - These accounts have a higher chance of selection in sampling



# Sensitive Accounts

- Meals and Entertainment
- Subcontractor/Consultants
- Travel
- Labor
- Trade Shows
- Lobbying
- Legal
- Executive Comp

# Meals and Entertainment

- Documentation of business meetings / meals:
  - Date & Location of meeting including name of the establishment
  - Names of employees and guests in attendance
  - Purpose of the meeting
  - Cost of the meeting by item
- Review for unallowable
  - M&E / Alcohol (add tax & tip)

# Example



703-639-3080  
8010 Towers Crescent Dr. Suite 100  
Vienna - VA (Tysons Corner)

## SALE

Table: 150                      Check: 000228330  
Party: 001                      Waiter: bar  
Date: 01/25/2013 21:20:04

Customer:  
Credit Card: XXXXXXXXXXXX  
Authorization Code: 00000Z

SUBTOTAL:    \$2,615.40  
EXTRA TIP:    100.00  
TOTAL:        2715.40


I agree to pay the above amount  
according to the card issuer agree

Justin Reid  
Merchant Copy

Federal Contractors, Inc.  
FY 2012 Financial Results Meeting  
Attendees:

Kristen Soles  
Justin Reid  
Angela Guackenbush  
Mario Speedwagon  
Anna Stesia  
Bail Forcewind  
Bark Acqew  
Shanda Leer  
Sal Monella  
Sue Vaneer  
Don Stairs  
Pat Agonia  
Max Emum  
Minnie Mum  
Claire Voyant

# Example

			
703-639-3080 8010 Towers Crescent Dr. Suite 100 Vienna - VA (Tysons Corner)			
Table: 150	Check: 000226330		
Party: 000	Waiter: bar		
Date: 2013-01-25 17:42:59			
QTY	ITEM	PRICE	AMOUNT
036	All Inclusive	\$15.00	\$540.00
001	Party Pl. Ceasa	\$20.00	\$20.00
001	Coca Cola	\$3.00	\$3.00
017	Bud Light	\$4.50	\$76.50
001	Miller Lht	\$4.50	\$4.50
001	Heineken	\$5.50	\$5.50
014	Coors Lght	\$4.50	\$63.00
001	Bacardi 151	\$11.00	\$11.00
001	Capt Morgan	\$8.00	\$8.00
004	Makers Mark	\$10.00	\$40.00
017	Jack Daniels	\$9.00	\$153.00
020	Southern Com	\$8.00	\$160.00
002	Seagrams 7	\$8.00	\$16.00
005	G CS 7 Oaks	\$12.00	\$60.00
001	G Me Francis Co	\$15.00	\$15.00
001	Martini	\$10.00	\$10.00
033	Grey Goose	\$10.00	\$330.00
005	Chivas 12	\$10.00	\$50.00
001	Macallan 12	\$14.00	\$14.00
001	Talisker 10	\$16.00	\$16.00
001	Campari	\$9.00	\$9.00
001	Old Fashion	\$10.50	\$10.50
001	G PB St Margeri	\$15.00	\$15.00
001	Glenfiddic12	\$11.00	\$11.00
005	G CS St Supery	\$18.00	\$90.00
017	G PN La Crema	\$14.00	\$238.00
003	Yuengling	\$5.50	\$16.50
001	G Ma Tamari	\$11.00	\$11.00
001	Macallan 18 Yrs	\$36.00	\$36.00
005	Bud Light HH	\$3.00	\$15.00
006	Coors Light HH	\$3.00	\$18.00
001	New Castle	\$5.50	\$5.50
001	G CS Trapiche	\$10.00	\$10.00
001	Sierra Nevada	\$5.50	\$5.50
001	Caipirinha	\$10.50	\$10.50
004	Beer Blue Moon	\$5.50	\$22.00
003	Whiskey HH	\$6.00	\$18.00
<b>Total:</b>		\$2,137.00	
<b>Discounts:</b>		-\$12.45	
<b>Tax:</b>		\$106.23	
<b>18% Included TIP:</b>		\$384.66	
<b>Amount Due:</b>		\$2,615.44	
<b>Obrigado! - Thank You!</b>  Share your one-of-kind experience with us at: <a href="mailto:myexperiencewsh@chimasteakhouse.com">myexperiencewsh@chimasteakhouse.com</a> We will be glad to read and reply to all comments and suggestions.			

# Subcontractors / Consultants

- Signed subcontractor / consultant agreements and modifications
- Invoice
- Work product or related documents

# MRD on Professional & Consultant Service Costs

- 12/19/13 13-PAC-026 related to FAR 31.205-33  
[GovCon360.com](http://GovCon360.com)
- Does not change the 3 items of audit evidence required, but does allow for more auditor judgment related to work product reasonableness.
- It is a good practice to require all consultants to provide a copy of their consulting agreement along with the first invoice of each New Year. A report of work products delivered with each invoice should also be required.

# Travel Regulations

- Travel documentation
  - Documentation (ex. boarding pass) of seat type (coach)
  - Low cost airfare:
    - If after new FAR requirement (31.205-46(b)) effective 1/11/10 then documentation should accompany a comparison of at least three different airlines or documentation of the FAR exception taken

# Labor

- Timesheets:
  - Proper signed off
  - Approved by their supervisor (i.e. someone in accounting is not signing off as supervisor)
  - Must be in accordance with timesheet policy
  - Correcting timesheets in accordance with timesheet policy
- Trace timesheet charges to labor distribution to project ledger



# Labor

- MRD 13-PPS-015 issued 7/30/13-PPS-015 related to Audit Alert on Access to Contractor Employees
  - Qualified opinions on DCAA Audits where “real-time” labor evaluations (Floor Checks or Interviews) are not performed during the year under audit.
  - Backlog causing issues
- Alternative procedures are not permitted

# Trade Shows and Lobbying

- Trade Shows
  - Documentation regarding marketing to foreign customers
- Lobbying
  - Certain professional membership organizations include lobbying as part of their dues

# Legal

- Bid Protest Cost
- M&A
- Suits brought by employees or ex-employees (found liable)
- Litigation between contractors over
  - Teaming agreements, joint venture or similar arrangement
- Directly associated costs – accounting fees, time (accounting / in house counsel / executives)

# Executive Compensation

- Executive Compensation limits set annually
- Contractors cannot assume exec comp is allowable up to the statutory limits
  - Many contractors default to statutory caps without a reasonableness assessment
- Contractors responsibilities regarding exec comp:
  - Review exec comp based on:
    - Company size
    - Job responsibilities
    - Geographic location
    - Company performance metrics relative to similar firms (DCAA does not unless you do)

# Caps on Allowable Exec Comp

- The OFPP Benchmark acts as a cap on allowable compensation for ALL employees (not just the top 5)
  - Current cap of \$952,308 applies to all costs incurred on or after January 1, 2012
  - The cap for calendar year 2011 was 763,029
  - Caps for all years are published at [http://www.whitehouse.gov/omb/procurement\\_index\\_exec\\_comp](http://www.whitehouse.gov/omb/procurement_index_exec_comp)
- DCAA's ICE Model Supplemental Schedule B, General Organization Information and Executive Compensation for the Five Most Highly Compensated Executive, still requires submission of data for the top five executives
  - Although it does now have 9 rows per year

# Executive Comp Update

- HR 29, the “Murray-Ryan Budget Compromise” bill, signed December 26, 2013, imposes a new cap of \$487,000 on allowable compensation cost (again, on all employees), but only on costs allocable to contracts “entered into” (awarded?) on or after June 24, 2014
  - Implementation of this new cap will require a FAR change (in process) – don’t expect the change before 2015.
  - The language applying the cap only to certain contracts means the old OFPP benchmark will continue to apply to contracts awarded before June 24, 2014
  - Multiple caps may require multiple G&A rates for some companies depending on the award date of contracts to which they apply
  - OFPP/OMB will have to continue to update the benchmark for the foreseeable future for the older contracts
  - The 2013 OFPP benchmark is already a year overdue – should have been published March 2013

# Documentation

31.201-2(d) “A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that **costs claimed have been incurred**, are **allocable** to the contract, and **comply with applicable cost principles**...

The contracting officer may disallow all or part of a claimed cost that is inadequately supported.”

# Documentation

- Lack of or missing documentation results in:
  - Disallowance of costs
  - Disallowance of tax deductibility upon audit
  - Internal control deficiency



Deltek  
**INSIGHT**  
2014

# Incurring Cost Audit Report

OPTIMIZE  
YOUR POTENTIAL

# Incurring Cost Audit Report



## Contents

- Subject of the Audit
- Executive Summary
- Scope of Audit
- Results of Audit
- Contractor Organization and Systems
- Report Authorization
- Exhibits

# Results of Audit

Indirect Rates. In our opinion, except for the qualifications listed on page 4, the contractor's indirect rates are acceptable as adjusted for FY 2010 and FY 2011. The examination results and recommendations are presented below.

## Summary of Proposed Indirect Expenses and Rates and Results of Audit

FY 2010		Proposed by Contractor			Questioned			Audit Determined			
		Pool	Base	Rate	Pool	Base	Rate	Pool	Base	Rate	Note(s)
Fringe	(a)	2,051,800	6,833,500	30.03%	50,000	-	0.73%	2,001,800	6,833,500	29.29%	
Overhead	(b)	1,842,000	8,050,000	22.88%	-	150,000	0.00%	1,842,000	7,900,000	23.32%	
Material and Subcontractor Handling	(c)	398,900	16,380,400	2.44%	-	-	0.00%	398,900	16,380,400	2.44%	
General and Administrative	(d)	1,343,200	10,594,100	12.68%	-	-	0.00%	1,343,200	10,594,100	12.68%	
FY 2011		Proposed by Contractor			Questioned			Audit Determined			
		Pool	Base	Rate	Pool	Base	Rate	Pool	Base	Rate	Note(s)
Fringe	(a)	3,525,800	11,613,400	30.36%	-	-	0.00%	3,525,800	11,613,400	30.36%	
Contractor Site Overhead	(e)	2,829,750	13,267,800	21.33%	75,000	-	0.57%	2,754,750	13,267,800	20.76%	
Customer Site Overhead	(f)	6,000	122,700	4.89%	-	-	0.00%	6,000	122,700	4.89%	
Material and Subcontractor Handling	(c)	476,500	16,038,800	2.97%	-	80,000	0.00%	476,500	15,958,800	2.99%	
General and Administrative	(e)	2,031,500	17,590,000	11.55%	-	-	0.00%	2,031,500	17,590,000	11.55%	

### Description of the Allocation Bases:

- a) Total of direct and indirect labor. Leave taken is a component of fringe benefits and accordingly is excluded from the base.
- b) Total direct labor dollars and fringe benefits associated with direct labor.
- c) All direct materials and subcontract costs.
- d) Value-Added Base: Total Cost Input less general and administrative costs, direct material and subcontract costs.
- e) Total contractor site direct labor dollars and fringe benefits associated with contractor site direct labor.
- f) Total customer site direct labor dollars and fringe benefits associated with customer site direct labor.

# Results of Audit - CACW

## Cumulative Allowable Cost Worksheet through December 31, 2011

Contract Number	Subject to Penalty Clause	Prior Audited Years with Settled Rates	FYE 12/31/2010	FYE 12/31/2011	Subtotal	Less Contract Limitations	Total Allowable Costs	Ready to Close	Note
<u>Cost Plus Fixed Fee Contracts</u>									
Contract A	Yes	-	271,400	601,400	872,800		872,800	No	
Contract B	Yes	-	796,400	1,559,200	2,355,600	18,700	2,336,900	No	
Contract C	Yes	4,196,200	10,466,000	16,618,900	31,281,100		31,281,100	No	
Contract A	Yes	699,900	15,247,400	14,109,100	30,056,400		30,056,400	No	
Contract B	Yes	138,500	1,029,100	677,700	1,845,300		1,845,300	Yes	
Contract C	Yes	-	-	125,100	125,100		125,100	No	
Contract A	Yes	-	-	1,160,000	1,160,000		1,160,000	No	
<u>Time &amp; Materials Contracts</u>									
Contract A	No	991,300	375,200	80,200	1,446,700		1,446,700	Yes	
Contract B	No	-	-	173,200	173,200		173,200	No	
Contract C	No	-	31,000	170,100	201,100		201,100	No	
Contract A	No	-	-	4,800	4,800		4,800	No	

# Contact Information

WATKINS | MEEGAN

A DIVISION OF COHN REZNICK

Stephanie Widzinski, Senior Manager

[Stephanie.Widzinski@CohnReznick.com](mailto:Stephanie.Widzinski@CohnReznick.com)

703.342.5951

Justin Reid, Senior Manager

[Justin.Reid@CohnReznick.com](mailto:Justin.Reid@CohnReznick.com)

703.847.4425



*Stop by our Booth to look for hidden treasure!*

**GovCon360.com**