

# Government Contracts Practice

PricewaterhouseCoopers combines government contracts experience with in-depth industry knowledge to provide the full range of professional services to government contractors and their attorneys.

U.S. and International businesses performing U.S. Federal contracts face many challenges and opportunities in an environment that continues to undergo unprecedented change. Federal procurement laws and regulations change with great frequency. The government continues to shift budget priorities and change the process for procuring goods and services. While federal acquisition processes are slowly yielding to acquisition reform, industry and government often have different expectations of reform and progress is slow. Success in this environment requires systems, controls and strategies to meet the challenge.

Businesses have new opportunities to enter or increase their penetration in the federal market place, not only in traditional defense procurements but also in the burgeoning federal market for health care, homeland security, infrastructure construction and information technology. PricewaterhouseCoopers LLP's Government Contracts Practice ("GCP") professionals are uniquely qualified to provide clients with the expertise to effectively manage the regulatory and business issues that must be addressed when contracting in this specialized market.

PwC's GCP professionals help clients develop and maintain appropriate systems and controls, anticipate problems, devise solutions, implement training and compliance programs, and resolve disputes involving the pricing, costing and administration of government contracts across a broad range of industries.

## Experienced hands in the government contracting business

PwC's GCP professionals understand the financial and contract management requirements of federal contracting as a result of their extensive experience in the procurement process obtained from both the public and private sectors. This unique combination of government and industry experience makes our professional staff adept at helping clients address both the regulatory and business contracting issues. As a result, clients receive clear, concise fact-driven analyses and advice.

Our internationally recognized practice:

- Handles issues related to federal contract financial and cost accounting issues, including labor charging, disclosure of certified cost or pricing data, cost allocability and allowability, and compliance with cost accounting standards;
- Assists counsel in preparing and negotiating complex contract termination settlement proposals, and requests for equitable adjustment arising from contract changes and government caused delays and disruption; and
- Provides specific, relevant and cost effective analysis of contract disputes and investigations, and adds valuable industry, financial and technical insights throughout the disputes and litigation processes.

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PwC's GCP offers a broad array of consulting services, some of which are listed below.

- **Contract claims for terminations, changes, and government-caused delay and disruption**—Terminations, changes and government-caused delays frequently lead to major contract disputes and administration problems. Our services include analysis of entitlement, quantification of contract price adjustments, and assistance in preparing proposals for recovering the costs of contract performance.
- **Regulatory cost issues**—Our professionals analyze the allocability, allowability and reasonableness of costs charged to U.S. Government contracts and assist clients in resolving complex issues such as allegations of failure to exclude unallowable costs, compliance with Cost Accounting Standards (CAS) and disclosure requirements.
- **Cost proposal preparation and negotiation assistance**—We assist both U.S. and international corporations with the preparation of cost proposals, provide technical support during government fact-finding, and participate in contract negotiations.
- **Contract studies**—Our professionals perform contract studies to identify opportunities to: enhance the efficiency and effectiveness of contract performance; revise cost accounting practices to adapt to changing business/market conditions; improve cash flow; and move from cost-based contracting to price-based contracting for commercial services.
- **Systems and compliance**—We analyze contractor accounting and management procedures and systems for compliance with procurement regulations. We assist International corporations with regulatory requirements for doing business with the U.S. Government. We also provide assistance in developing appropriate internal controls such as policies and procedures, system enhancements, training, and compliance monitoring.
- **Merger and acquisition/purchase price disputes**—We provide due diligence support related to regulatory compliance risk, contract performance and accounting issues for companies who are buying or selling government contract business interests.
- **Federal contract disputes**—We provide litigation consulting and expert witness services relating to cost allowability, cost allocation, defective pricing, labor mischarging, product substitution and impacts of contract changes and government-caused delay and disruption.
- **Fraud and white collar crime**—Our consultants assist counsel with investigations associated with qui tam lawsuits and other allegations of contract fraud, asset theft and concealment, embezzlement, accounting irregularities and other criminal acts.