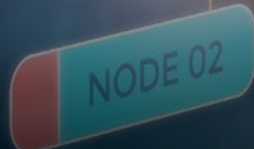
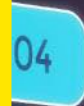


Government Contract Services highlights

Forensic & Integrity Services

March 2022

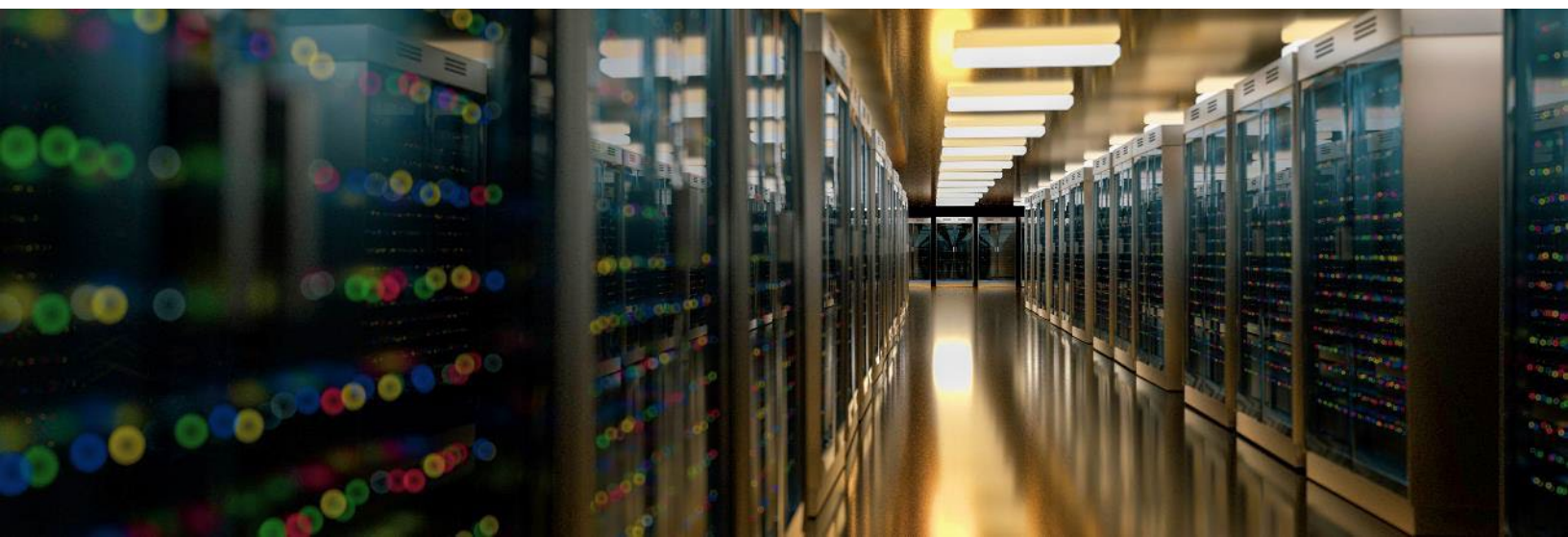


Summary

The United States Government's process for purchasing goods and services from the private sector reflects a procurement process that is highly structured and subject to complex and continually changing laws and regulations.

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Starting with the basics

For the new contractor, government contracting opportunities should be approached cautiously due to the government's extraordinary contractual rights and remedies.

While the government marketplace can be an excellent business opportunity, the new contractor should take care to understand the basics and take steps to fully understand the necessary compliance infrastructure before proposing on any government opportunity.

Starting with the basics will help the new contractor better grasp the government's requirements for contract pricing, administration, accounting and payment. It has been designed to point the new contractor to key requirements, solicitation provisions and contract clauses. It should not be used as a substitute for the government's rules and regulations or informed advice. The EY US Government Contract Services (GCS) team has the experienced personnel to help new, and mature contractors, facing a variety of issues, such as questions about implementation of a compliance infrastructure, testing and monitoring a current structure or responding to government audit findings.

Rule No. 1

Thoroughly understand the solicitation

The terms and conditions of the pending contract must be fully understood before an offer is submitted to the government. A contractor must understand the solicitation and its terms in order to submit an offer that complies with the various requirements of the solicitation, such as proposal structure, necessary disclosures and certifications. While having the necessary compliance infrastructure installed before the proposal is submitted is not typically required, recognizing the details and fully understanding the infrastructure requirements is critical. In addition, demonstrating the ability to implement the requisite infrastructure may be a prerequisite for award. As such, it is never too early to plan for compliance.

There are fundamental factors that determine the success of securing a US Government contract. What is required from the offeror will be determined by a number of factors and primarily driven by the specific acquisition process being used by the government to procure the goods or services. The acquisition process determines the proposal submission and evaluation procedures, and also dictates which laws and regulations will be imposed on the offeror. Principal elements of the process are:

- ▶ Acquisition rules
- ▶ Method of procurement
- ▶ Type of contract
- ▶ Pricing approaches
- ▶ Payment provisions
- ▶ Accounting requirements
- ▶ Business systems and internal controls

Structure of FAR and FAR clauses

Rule No. 2

Understand certified cost or pricing data requirements and exemptions

FAR

The Federal Acquisition Regulation (FAR) is the “one book” of government contracting. It is used by all federal agencies, although agencies may prescribe supplemental rules to implement the FAR or to satisfy a specific need of an agency. For example, the U.S. Department of Defense (DoD) has extensive supplemental rules, many of which have roots in federal procurement laws specific to the DoD. Similarly, the General Services Administration (GSA) has supplemental rules for administering its federal supply schedule program. Staying current with the often-changing rules and regulations is a critical part of securing government contracts. All of the FAR supplements can be found on the Supplemental Regulations page of www.acquisition.gov.

The FAR has 53 parts. Parts 1 to 51 prescribe procurement policies and procedures covering a wide variety of topics and functional areas, as well as rules for placing provisions and contract clauses in the solicitation. Part 52 contains solicitation provisions and contract clauses. Part 53 contains the government’s standard forms. The FAR numbering system ensures uniformity and consistency among all federal agencies and provides a direct link between a particular solicitation provision or contract clause and the rule that determines when the provision or clause is to be imposed.

Supplemental rules

Government agencies that have supplemental rules, including unique solicitation provisions and contract clauses, must adhere to the FAR numbering system. Each agency has been assigned a specific prefix. The DoD supplement is called the Defense Federal Acquisition Regulation Supplement (DFARS) and has been assigned the number “2” for its prefix. Every DoD supplemental rule must be tied to the associated FAR provision (e.g., FAR’s 15.403 is supplemented by DoD’s rule 215.403). Solicitation provisions and contract clauses are handled in a similar manner. If the supplemental rule has no associated FAR rule, then the agency must append the number with a 70-series suffix. For example, the DoD’s weighted-guidelines method for establishing contract profit objectives is found at 215.404-71. The GSA’s policy for evaluating multiple award schedule offers is found at 538.270 (the GSA has been assigned the number “5”). In these examples, there is no FAR counterpart to the respective agency-specific regulation (i.e., the FAR does not include weighted guidelines for establishing profit nor does it include regulations related to the evaluation of multiple award schedule offers).

Solicitation provisions

The government’s solicitation provisions and contract clauses are included in solicitations and contracts using one of two methods: full text or by reference. Full text means that the entire text of the provision or clause is placed into the solicitation or contract. Incorporation by reference means that only the number and title of the provision or clause is placed in the solicitation and is usually annotated with a checkmark or similar notation. A solicitation provision is an instruction for preparing an offer, whereas a contract clause specifies a term and condition of the contract. The FAR numbering system can be used to match the solicitation provision or contract clause with the corresponding rule. For example, the rule for the contract clause at 52.215-2, “Audit and Records – Negotiation,” can be found in Part 15. The GSA’s “Audit and Records – Negotiation” clause at 552.238-75 can be found at Part 38 of the GSA’s supplement. The FAR contains an excellent summary of these rules in the provision and clause matrix at FAR 52.301.

How solicitation provisions and contract clauses are incorporated into contracts is very important. If a particular provision and clause are not appropriate for a particular procurement, it is reasonable for the offeror to question their inclusion. It is extremely important for offerors to identify and attempt to exclude inapplicable solicitation provisions in advance of the award of a contract – particularly if the inapplicable requirement can potentially be used by the government in making a source selection determination. Bid-protest case law has shown that the failure to identify, attempt to exclude and even protest select matters prior to contract award may compromise the ability to protest the same matter post-award. An additional note of caution – under what’s known as the Christian Doctrine – a particular solicitation provision or contract clause that has been inadvertently excluded might subsequently be deemed to have been included if the clause has a regulatory or statutory basis for inclusion.

Method of procurement

Two methods of procurement

In general terms, there are basically two methods of procurement: competitive or sole source. Government risk varies with each method; therefore, the solicitation provisions and contract clauses imposed for each method are different. When the government relies on the forces of competition over performance, quality and price, there is a reduced need for government control, assurance and oversight. This is because the very nature of a competitive procurement provides assurance that the price paid is fair and reasonable. In short, competition lessens the requirements imposed on the procurement process. Sole-source procurements, on the other hand, are less affected by the forces of competition; therefore, they are governed by many important laws and regulations, especially from a pricing and financial perspective.

The method of procurement dictates the pricing proposal data to be submitted by the offeror. By policy, the government should not request more data than is necessary to make a determination of fair and reasonable pricing. As such, in competitive procurements, the government is instructed to not obtain any pricing proposal support data, except where additional pricing information is necessary to determine the reasonableness of price or the cost realism of competing offers.

In sole-source procurements, the Truthful Cost or Pricing Data Statute, formerly known as Truth in Negotiations Act (TINA) (41 U.S.C. chapter 35), would be invoked. This law requires the offeror to furnish certified cost or pricing data to the government on contract actions exceeding \$2m. Since the Cost Accounting Standards (CAS) threshold is legally tied to the TINA threshold, the CAS threshold increased to \$2m.

FAR 15.403-1(b) exemptions:

- ▶ Price is based on adequate price competition
- ▶ Price is set by law or regulation
- ▶ Commercial product or service is being acquired
- ▶ Modification of contract for a commercial product or service
- ▶ Waiver has been granted



Method of procurement (continued)

Rule No. 3

Understand certified cost or pricing data requirements and exemptions

Cost or pricing data

Certifies cost or pricing data means all facts that prudent buyers and sellers would reasonably expect to significantly affect price negotiations. This is data that the offeror must certify as being accurate, complete and current as of the date of price agreement or an earlier date agreed upon by the parties. If the data were later found to be inaccurate, incomplete or not current, and if the government can demonstrate that group relied upon the data for negotiation, then the government is contractually entitled to a price adjustment, including profit or fee, plus interest on any resultant overpayments. The pertinent contract clause is the "Price Reduction for Defective Certified Cost or Pricing Data" clause at FAR 52.215-10, which is incorporated by reference. FAR 52.215-12, "Subcontractor Certified Cost or Pricing Data," also requires prime contractors to flow down this requirement to any subcontract receiving an award over the Truthful Certified Cost or Pricing Data threshold that does not meet one of the aforementioned exceptions. Page 6 has more information about certified cost or pricing data, as well as other than certified cost or pricing data.

All government contracts are structured using one of two uniform contract formats: standard format or commercial acquisition format. The standard uniform contract format can be found at FAR 15.204-1. The placement of provisions and clauses is prescribed by the provision and clause matrix at FAR 52.301.

When the government is purchasing a commercial product or service, the commercial acquisition format is used. The solicitation provisions and contract clauses incorporated into the commercial format are intended to make it easier for commercial companies to sell their supplies and services to the government. The related rules can be found in FAR Part 12 and, for this reason, are frequently called "FAR Part 12" procurements. Some of the contract terms and conditions may be tailored according to customary commercial practice.



Contract types

Wide selection of contract types

The government has a wide selection of contract types, which provides flexibility when acquiring supplies and services from the private sector. The contract types generally vary by degree of risk assumed by the contractor for performance and profit and are described in FAR Part 16. At the two ends of the contract-type spectrum, there are two basic types of contracts: fixed-price contracts and cost-reimbursement contract. Between the two there are several variations to both fixed-price and cost reimbursable contracts.

With fixed-price contracts, the contractor has maximum responsibility for financial performance and profit. This type of contract is often the government's preferred type and is to be used where requirements and risks are reasonably known. In contrast, with differing variations of the cost reimbursable contracts, the contractor accepts a lower profit margin to increase the likelihood that the margin is received because the bulk of the risk of financial performance of the contractor is shifted back to the government.

The type of contract is specified in the solicitation provision "Type of Contract" at FAR 52.216-1. Understanding the type of contract is important because it describes the contractor's responsibility for performance costs and profit, and because the type of contract is a key determinant for solicitation provisions and contract clauses (see provision and clause matrix at FAR 52.301).

Summary of contract types:

- ▶ Firm fixed-price contract
- ▶ Fixed-price contract with cost and/or performance incentives
- ▶ Fixed-price contract with economic price adjustment provisions
- ▶ Indefinite delivery contract (includes federal supply schedule contract)
- ▶ Time and materials (T&M) and labor-hour contract
- ▶ Cost reimbursement contract with fixed fee, incentive fee and/or award fee provisions

General rules

There are general rules about what contract type should apply when selling commercial goods or commercial services to the government. For the acquisition of commercial goods and commercial services, the government must use a firm fixed-price contract or a fixed-price contract with an economic price adjustment provision. Indefinite-delivery contracts may be used where orders placed under the contract are firm fixed price or fixed price with an economic price adjustment. For commercial services, T&M or labor-hour contracts may be used. The use of any other contract type (e.g., cost reimbursable contracts) to acquire commercial goods and commercial services is prohibited.



Pricing approaches

There are two basic approaches to pricing government contracts: cost-based approach or price-based approach.

Cost-based

The cost-based approach is a cost buildup that requires the contractor to estimate the amounts of material, labor, other direct costs, overhead, and general and administrative (G&A) expenses to be incurred in order to perform the work required by the contract. The cost-based approach can require the submission of certified and/or non-certified cost or pricing data to support the cost buildup and determine price reasonableness. Based on the value of the contract and whether select exemptions apply, the cost or pricing data may be required to be certified as being accurate, complete and current.

Price-based

The price-based approach is a market-driven approach that relies on the force of competition, which helps ensure the price is fair, reasonable and reflective of the current market. The price-based approach leverages competition, either directly, such as through a competitive procurement, or indirectly, such as basing the price of a single-source procurement on prices that are the same or similar to items previously sold in the commercial marketplace (also known as commercial pricing). The price-based approach may require the submission of “other than certified cost or pricing data” (FAR 15.403-3).

Loosely defined, “other than certified cost or pricing data” means a cost or pricing data that is not certified.

Information other than certified cost or pricing data is generally associated with commercial pricing or acquisitions under the threshold and can include the following:

- ▶ Limited cost data
- ▶ Catalog prices
- ▶ Market prices
- ▶ Other prices at which same or similar items have been sold in the commercial market (i.e., going price)



Pricing approaches (continued)

Cost or pricing data – certified and other than certified

Certified or other than certified

Cost or pricing data can be certified or other than certified (i.e., uncertified). The distinction is critical when assessing the obligations related to pricing a contract and the associated audit rights the government maintains related to the contract. Cost or pricing data means all facts that, as of the date of the price agreement or, if applicable, an earlier date agreed upon between the parties, is as close as practicable to the date of agreement on price, prudent buyers and sellers would reasonably expect to affect price negotiations significantly.

Cost or pricing data is factual, not judgmental, and is verifiable. This not only includes historical accounting data but also can include other information, such as vendor quotations, make or buy decisions, and unit cost trends on labor efficiency.

Often, the government will request that the contractor “certify” the cost or pricing data. This means the contract must include a statement saying that, “to the best of the person’s knowledge and belief, the cost or pricing data is accurate, complete and current as of a certain date before the contract award.” Additionally, there are instances in which the government will request “other than certified cost or pricing data” to require a contractor to also include judgmental factors that may be applied when projecting estimates from known data or other contingencies that could affect the proposed price.

Government provisions

The government will include provision FAR 52.215-20, “Requirements for Certified Cost or Pricing Data and Data Other Than Certified Cost or Pricing Data,” in a solicitation if it is reasonably certain that certified cost or pricing data or data other than certified cost or pricing data will be required. When certified cost or pricing data is not required (i.e., the pending contract is not subject to the Truthful Cost or Pricing Data statute), the government may request information, but only to the extent necessary to determine whether an exception to the requirement for certified cost or pricing data should be granted or to determine that the price is fair and reasonable. This “data other than certified cost or pricing data” may be audited by the government any time before award. The government has no right, however, to audit the data post-award. In contrast, if certified cost or pricing data is required, the government’s audit rights pertaining to the data extend three years after final payment of the contract.

Payment provisions

Government payment terms

The government's payment terms will be dictated by the type of contract and can be found at Section I of the standard uniform contract format, although payment terms can sometimes be found in Sections B and H. For the acquisition of a commercial product or service, payment terms can be found at FAR 52.212-4.

Payments – two types

Payments can be classified into two types: invoice payment or contract financing payment. Invoice payment means a payment to a contractor under a contract for supplies or services delivered to and accepted by the government. Contract financing payment means a payment to a contractor prior to acceptance of supplies or services by the government.

Contract financing payments can be constructed in a variety of ways, including advance payments; performance-based payments; commercial advance and interim payments; progress payments based on cost; milestone billings; and certain interim payments under a cost reimbursement contract.

Key payment provisions – how a contractor is paid will be affected by a number of important considerations:

First is the basis of pricing. Is the contract flexibly priced?

- ▶ If the answer is yes, then the contract value is based on costs and/or level of effort incurred, and the government will require the contractor to have an accounting system that is able to account for and bill in accordance with government-specific requirements.
- ▶ These flexibly priced contracts include any type of cost-type award, labor-hour award, T&M award, firm fixed-price level of effort award, as well as other fixed-price incentive contracts.
- ▶ If the accounting system is deemed inadequate as it relates to government requirements, the government's practical remedy is to withhold the contract award and/or payment from the contractor.
- ▶ This can put a contractor in the position of having to fulfill contract obligations without receiving adequate sources of working capital from the government.



Payment provisions (continued)

Another important consideration is that some payment clauses invoke the contract cost principles

Typical clauses

Typical payment clauses include the “Allowable Cost and Payment” clause at FAR 52.216-7 and “Payments under Time-and-Materials and Labor-Hour Contracts” clause at FAR 52.232-7. Many payment clauses outline specific accounting requirements that stipulate payment. In addition, the payment clauses establish the government’s rights on audits and access to records over invoice payments and contract financing payments, as well as final payment provisions.

Prompt Payment clause

All contracts contain some version of the “Prompt Payment” clause at FAR 52.232-25. Essentially, this clause states that for invoice payments, the contractor will be paid 30 days after the government’s receipt of a proper invoice or the government’s acceptance of supplies delivered or services performed, whichever is later. If the government fails to pay the contractor on that due date, then the government must pay the contractor interest on the unpaid amount. Interest penalties do not apply to contract financing payments.



Accounting requirements

FAR procedures

The contract cost principles and procedures at FAR Part 31 apply to contracts where the price or payment will be based in whole or in part on actual costs incurred by the contractor. The principles also apply whenever the cost-based pricing approach is used. Presently, the FAR contains 52 contract cost principles, which range from the relatively simple (e.g., bad debts) to the highly complex (e.g., compensation for personal services).

Contract cost

The contract cost principles basically establish the allowability of contract costs. A contract cost is allowable to the extent it is reasonable, allocable, consistent with the terms of the contract and otherwise not expressly unallowable under the contract cost principles. The cost principles basically prescribe two sets of rules: costs that are expressly unallowable and costs that are conditionally allowable.

Examples of expressly unallowable costs include:

- ▶ Alcoholic beverages
- ▶ Bad debts
- ▶ Entertainment losses
- ▶ Fines and penalties
- ▶ Goodwill
- ▶ Interest on borrowings
- ▶ Lobbying and political activity costs
- ▶ Organization costs

Cost principles apply for payment

When the contract cost principles apply for payment purposes, the contractor must install a system for identifying and excluding from any billing, claim or proposal expressly unallowable costs. This includes costs that are directly associated with expressly unallowable costs. Certain contracts require the contractor to certify that all costs contained in proposals for final indirect cost rates are allowable and do not include any expressly unallowable costs. Penalties and interest may be assessed in the event expressly unallowable costs have been included.



Accounting requirements (continued)

Cost Accounting Standards (CAS)

CAS

Where the contract cost principles deal with allowability of contract costs, CAS deals with allocability of such costs. CAS sets forth the rules on the measurement, assignment and allocation of contractor costs to contracts. CAS also sets forth rules on disclosing cost accounting practices to the government and making contract price adjustments in certain circumstances.

The applicability of CAS to the contractor is determined at multiple levels.

First, CAS is applicable to all negotiated government contracts exceeding the Truthful Cost or Pricing Data Statute threshold (currently \$2m).

- ▶ Excluded are awards to small business concerns, awards under sealed bids, contracts for commercial products or services, firm fixed-price contracts awarded with adequate price competition and without cost or pricing data, and certain other exceptions.
- ▶ There also is a “trigger contract” exception if the contract to be awarded is less than \$7.5m and the contractor is not already performing on CAS-covered awards exceeding \$7.5m.

Second, if the contract to be awarded is less than \$50m or the contractor did not receive \$50m in net CAS-covered awards in the preceding cost accounting period, the contractor is subject to modified CAS coverage as opposed to full CAS coverage.

- ▶ Modified CAS coverage is limited to compliance with the “consistency standards” (CAS 401, CAS 402, CAS 405 and CAS 406).
- ▶ Full CAS coverage requires the contractor to comply with all 19 CAS standards to the extent that they apply.

Defense Acquisition University (DAU)

Visit the DAU website for DAU CAS applicability flowchart:

[https://www.dau.edu/tools/Lists/DAUTools/Attachments/28/CON%20252%20CAS%20Flowchart%20\(FULL\)_PDF.pdf](https://www.dau.edu/tools/Lists/DAUTools/Attachments/28/CON%20252%20CAS%20Flowchart%20(FULL)_PDF.pdf)

CAS contract clauses

CAS is imposed through the combination of contract clauses: either the “Cost Accounting Standards” clause at FAR 52.230-2 (full coverage) or the “Disclosure and Consistency of Cost Accounting Practices” clause at FAR 52.230-3 (modified coverage) plus the “Administration of Cost Accounting Standards” clause at FAR 52.230-6. The aggregate result of the clauses is that the contractor promises to comply with CAS and consistently follow the established or disclosed cost accounting practices. A formal CAS Disclosure Statement is required for all contracts above a \$50m threshold. Penalties are imposed for noncompliance with CAS and failure to follow established or disclosed practices. Receiving an award with a CAS clause restricts a contractor’s ability to change cost accounting practices, which are the ways contract costs are measured, assigned or allocated. As a general rule, changes in cost accounting practices are permitted but, in most cases, the government will not pay any increased costs resulting from the change.

Business systems and internal controls

Government contractors

Government contractors are also subject to unique business system and internal control requirements. While the government does not mandate or certify a specific enterprise resource management system or financial system software or application, government contractors are expected to have fundamental processes and controls in place to meet specific contract control requirements.

As an example, and as previously mentioned, a contractor receiving a flexibly priced contract is required to have or be able to demonstrate it will have at the time of contract award an accounting system that meets specific requirements. These include requirements related to cost accounting, accounting for unallowable costs and time recording. Similarly, contractors that receive government property are expected to have an approved government property system with specific controls related to the identification and protection of property purchased or provided by the government specifically for use on a government contract.

The DoD has specific rules related to contractor business systems as implemented through DFARS contract clause 252.242-7005.

Per the clause, defense contractors may be subject to one or more of the following six systems:

1. Accounting System Administration (DFARS 252.242-7006)
2. Cost Estimating System Requirements (DFARS 252.215-7002)
3. Material Management and Accounting System (MMAS) (DFARS 252.242-7004)
4. Earned Value Management System (DFARS 252.234-7002)
5. Contractor Purchasing System Administration (DFARS 252.244-7001)
6. Contractor Property Management System Administration (DFARS 252.245-7003)



Business systems and internal controls (continued)

DFARS clauses

As referenced prior, each of these systems has its own DFARS clauses, which outline the criteria of what constitutes an approved system. In addition, the DFARS business system clause governs the administration of defense contractor business systems and stipulates the procedures related to the review and approval of business systems, as well as the financial withholds for contractors subject to the rules that are found to have significant deficiencies within one or more of their applicable business systems.

Careful consideration should be given to business system requirements. Ramifications of a disapproved system go beyond the financial withholds to include increased government audit scrutiny, as well as ineligibility for contract award.

Internal controls

In addition to the DFARS business system requirements, contractors should have internal controls in place to address the unique requirements of government contracting. These controls should govern the entire life cycle of a government contract, from making a bid/no-bid decision to the closeout of a contract. While a standard commercial financial control framework will address many of the financial aspects of accounting for government contracts, it will not address the risks and controls that stem from the additional statutory and regulatory requirements related to the pricing, administration and accounting of government contracts.



Additional resources

Federal Acquisition Regulation <https://www.acquisition.gov/?q=browsefar>

Defense Federal Acquisition Regulation Supplement <https://www.acquisition.gov/dfars>

Defense Contract Audit Agency <http://www.dcaa.mil>

Defense Contract Management Agency <http://www.dcma.mil/>

GSA "Selling to the Government" <http://www.gsa.gov>



Ernst & Young LLP contacts

Government Contract Services team



Sajeev Malaveetil
Partner
Americas Government Contract
Services Leader
sajeev.malaveetil@ey.com
+1 703 747 1248



Courtney Black
Principal
courtney.black@ey.com
+1 214 969 9604



Steven Tremblay
Executive Director
steven.tremblay@ey.com
+1 617 375 2420



Tim Manning
Senior Manager
tim.manning@ey.com
+1 617 375 8355



Ed Morley
Senior Manager
edward.morley@ey.com
+1 617 585 0425



Shohei Takagi
Senior Manager
shohei.takagi@ey.com
+1 408 396 3464



Bob Tanahashi
Senior Manager
robert.tanahashi@ey.com
+1 213 977 3254



Mustafa Zuwawa
Senior Manager
mustafa.zuwawa@ey.com
+1 939 437 0703

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