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THE NEWSLETTER FROM THE BDO GOVERNMENT CONTRACTING PRACTICE

BDO KNOWS: GOVERNMENT CONTRACTING

DCAA IS CHANGING ITS AUDIT FOCUS: ARE YOU READY?

By Kellye Jennings and Bill Keating

Recently published data on Defense Contract Audit Agency (DCAA) audits has identified a major shift in the focus of the agency. From FY 2011 to FY 2012, the number of DCAA audits for forward pricing, special audits and other audits decreased. However, the number of incurred cost proposal audits from 2011 to 2012 is up from 349 to 1,795. In addition, for the first five months of FY 2013, an additional 2,197 incurred cost proposal audit reports have been issued. At this rate, over 5,000 incurred cost proposal audits will be issued in FY 2013. However, this only puts a minor dent into the backlog as approximately 26,000 incurred cost proposals remained unaudited as of the end of FY 2012.

An incurred cost proposal (ICP) is a claim by a contractor for costs reimbursable under flexibly priced contracts. The incurred cost audit determines if costs chargeable to auditable government contracts are allowable, allocable and reasonable in accordance with contract terms and applicable government acquisition regulations. The audit process generally involves gaining an understanding related to the basis of the costs and from where the numbers/amounts are derived. In addition, a walkthrough of the submission is generally performed whereby the auditor obtains documentation of the key controls for preventing or detecting material noncompliance. The auditor will then determine if the company is high or low risk. Low risk contractors are audited every three years while high risk contractors are audited every year. The DCAA auditor may audit multiple years at one time.

The following are the items that we see as being most frequently challenged:

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The federal government spent $516.3 billion on contracts in fiscal year (FY) 2012, down 3.1 percent from FY 2011's total of $532.6 billion, according to a ***Bloomberg Government*** report.

According to the ***2013 BDO IPO Halftime Report***, 9 percent of capital markets executives surveyed cite sequestration and government spending cuts as risks to their ability to go public.

Spending for contracted services in the Defense Department peaked in FY 2010 at about $195 billion and dropped to about $174 billion in FY 2012, according to the ***Government Accountability Office***.

According to a ***Small Business Administration*** analysis, the federal government can save as much as 44 percent on tech-related projects if they aim at procuring contracts with tech startups.

The ***Office of Federal Procurement Policy*** notes that contractor executive pay has grown by 300 percent in the past 15 years, outpacing inflation.

The Department of Defense's updated FY 2013 budget details $41 billion in reduced spending under sequestration, according to ***Government Executive***.

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DCAA IS CHANGING ITS AUDIT FOCUS

- **Subcontractor costs on time-and-materials (T&M) contracts:** Billing at cost versus labor category billing rates.
- **Excessive pass-through costs:** Contracts on Schedule H of the ICP with subcontracts exceeding 70 percent of costs would likely be scrutinized.
- **Labor category conformance issues:** Determine if employee qualifications (i.e., education and experience) comply with contract provisions.
- **Reasonableness of executive compensation:** An area of ongoing scrutiny as a high level of judgment is often involved.
- **Directly associated costs:** Costs that would otherwise be allowable that are associated with unallowable costs (e.g., payroll taxes on unallowable compensation costs).
- **Inadequate documentation:** Another judgment call in many cases.
- **Missing records:** If items cannot be substantiated with records, then they are going to be disallowed.

In addition, DCAA is actively enforcing the provision for penalties on expressly unallowable costs. Such penalties are equal to the amount of the disallowed cost.

As several years of ICPs are open for many government contractors, the ICP audit process may raise practical issues for many companies. For example, many companies may encounter difficulties related to accessibility to systems reports. If the systems records have been archived or the system has been replaced or updated, it may be difficult to run reports that would be needed to provide information to DCAA. Access to source documents may also pose an issue, as many companies have retention policies that might result in records being archived or disposed of before the ICP audit occurs. Finally, turnover in accounting or finance personnel could lead to a loss of continuity in the audit process. If there are judgmental areas involved in the ICP, the new team may not have the historical information to respond to any questions that might arise regarding these areas.

When DCAA does contact you, it is a good idea to keep in mind the following "best practices" in dealing with a DCAA audit:

- **Understand what is being audited.** The notification letter should clearly indicate what type of audit is being conducted. It could be an incurred cost audit, a pre-award audit, a post-award audit or some other type of special audit.
- **Be prepared.**
  - ***Establish an audit liaison.*** It is important to assign a "point person" to coordinate the information flow between the company and the DCAA auditor to help control and track the information that is being requested and reviewed.
  - ***Understand the programs that the auditor will be using.*** It is much easier to respond to questions and requests when you understand the context and objective of the questions and have time to think through them before responding to them. The DCAA programs are public information and can be found at www.dcaa.mil/cam.html. Note that the DCAA audit guidance for incurred cost audits is located in Chapter 6.
- **Insist on an entrance and an exit conference.** It is easier to manage the audit process if you understand how long DCAA will be on site, how many people will be on site as well as the length of time the audit is expected to take. This information is normally communicated in an entrance conference. Once DCAA is wrapping up and is in the process of leaving your site, an exit conference is important as it gives you the opportunity to respond to the remaining questions by having a face-to-face dialogue. Once the auditor leaves the field, it is difficult to make sure that he or she has the correct information and facts.
- **Request periodic status meetings for extended audits.** Such meetings enable the contractor to monitor the government auditor's activities and provide a forum for responding to ongoing questions and issues that the government auditor has preliminarily identified.
- **Be prompt in your responses and diligent about meeting deadlines.** Once auditors have drafted their reports, they are under pressure to have the reports finalized. If you do not respond within the requested period or within a reasonable period of time, the draft report could become finalized. At this point, it is very difficult to deal with factually incorrect or incomplete findings.
- **Understand that not all government auditors are the same.** As with every profession, each auditor has a different level of expertise and tenure. It is in the best interest of your company to be patient with them and explain things clearly based on their level of experience and proficiency.

While DCAA's renewed push to clear out its backlog of ICP audits may pose a new challenge for your company, there is still time to prepare. Putting in the time up front to understand what the audit entails and ensure there are systems in place to handle it will save time and headaches down the road.

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REGULATORY UPDATES

SERVICE CONTRACT ACT FRINGE BENEFIT RATE INCREASED

Effective June 19, the Department of Labor (DoL) increased the health and benefit rate for employees working under the Service Contract Act from $3.71 to $3.81 per hour. Details related to this increase may be found in DoL Memorandum No. 214 on the website of the DoL Wage and Hour Division (http://www.dol.gov/whd).

DCAA MEMORANDUM AUDIT GUIDANCE - ACCESS TO CONTRACTOR INTERNAL AUDIT REPORTS

On April 23, 2013, DCAA issued a memorandum to provide updated guidance to the field for obtaining access to contractor's internal audit reports as set forth in the FY 2013 National Defense Authorization Act (NDAA).

CAM 4-202 has been updated with the additional guidance. This guidance requires, at a minimum, that DCAA is to maintain the following: (i) a written determination that access to such reports is necessary to complete the required evaluations of contractor business systems; (ii) a copy of any request to a contractor for access to such reports; and (iii) a record of the response received from the contractor, including the contractor's rationale or justification if access to the requested reports was not granted. As revised in CAM 4-202, auditors should not include an internal audit report as part of the working papers. Instead, auditors should summarize and reference the internal audit reports in their working papers, and document how the internal audit report affected the audit plan.

The FAOs will not keep a copy of internal audit reports in the permanent files. Also, the NDAA states that DCAA can only use internal audit reports for evaluating and testing the efficacy of contractor internal controls and the reliability of associated contractor business systems.

PROPOSED FAR RULES

Case 2012-016; Defense Base Act; DoD, GSA and NASA are proposing to amend the Federal Acquisition Regulation (FAR) to clarify contractor and subcontractor responsibilities to obtain workers' compensation insurance or to qualify as a self-insurer, as well as other requirements, under the terms of the Longshoremen and Harbor Workers' Compensation Act as extended by the Defense Base Act.

The proposed rule would only clarify the responsibilities of contractors, including the requirement to include a flow down of the clause to all subcontractors to which the Defense Base Act applies. The proposed rule is not expected to have a significant economic impact.

Case 2012-024; Commercial and Government Entity Code; DoD, GSA and NASA are proposing to amend the Federal Acquisition Regulation (FAR) to require the use of Commercial and Government Entity (CAGE) codes, including North Atlantic Treaty Organization (NATO) CAGE (NCAGE) codes for foreign entities, for awards valued at greater than the micro-purchase threshold. The CAGE code is a five-character identification number used extensively within the federal government. The proposed rule will also require offerors, if owned or controlled by another business entity, to identify that entity during the System for Award Management (SAM) registration.

The rule would affect offerors that currently do not have a CAGE code and/or are owned by another entity. This proposed rule would require those offerors without a CAGE code and who do not register through SAM to request and obtain a CAGE code. In addition, the proposed rule requires offerors to represent that, if owned or controlled by another entity, they have entered the CAGE code and the legal name of that entity.

Case 2011-023; Irrevocable Letters of Credit; DoD, GSA and NASA are proposing to amend the Federal Acquisition Regulation (FAR) to remove all references to Office of Federal Procurement Policy (OFPP) Pamphlet No. 7, Use of Irrevocable Letters of Credit, and also to provide updated sources of data required to verify the creditworthiness of a financial entity issuing or confirming an irrevocable letter of credit (ILC).

This will apply to all contracts for services, supplies or construction when a bid guarantee or performance and payment bonds are required. 40 U.S.C §3131 requires performance and payment bonds for any construction contract exceeding $100,000; this was raised for inflation to $150,000 (see FAR 1.109). Any person required to furnish a bond has the option to furnish a bond secured by an ILC. For construction contracts valued at $30,000 to $150,000, alternative payment protection is required, which may involve an ILC. Generally, agencies do not require bonds for contracts other than those related to construction. According to data from the Federal Procurement Data System, in FY 2011 there were about 58,000 new awards for construction and construction maintenance, of which 41,000 were awarded to small businesses (about 70 percent). If 10 percent of these awards involve an ILC, then this rule applies to approximately 4,100 small businesses.

NEW DFARS RULES

Case 2011-D042; Proposal Adequacy Checklist; DoD is issuing a final rule amending the Defense Federal Acquisition Regulation Supplement (DFARS) to incorporate a proposal adequacy checklist for proposals in response to solicitations that require the submission of certified cost or pricing data.

The checklist is not required to flow down to subcontractors, but prime contractors may elect to use it for their prospective subcontractor's proposals.

The rule does not impose additional requirements over what is already mandated under the conditions where certified cost or pricing data are required are already covered by OMB Control Number 9000-0013. This provision is applicable to solicitations with an estimated value greater than the TINA threshold and that require certified cost or pricing data. This provision intends to increase uniformity across DoD and minimize local

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variations, thereby decreasing proposal preparation costs.

Case 2012-D053; System for Award Management Name Changes, Phase 1 Implementation; DoD is issuing a final rule amending the Defense Federal Acquisition Regulation Supplement (DFARS) to reflect the joining of the Central Contractor Registration (CCR), Online Representations and Certification Application (ORCA), and Excluded Parties Listing System (EPLS) databases into the System for Award Management (SAM) database.

Case 2012-D040; Clarification of "F" Orders in the Procurement Identification Number Structure; DoD is issuing a final rule amending the Defense Federal Acquisition Regulation Supplement (DFARS) to update instructions for assigning basic and supplementary procurement instrument identification numbers (PIINs).

As a result of the rule, new awards under the AbilityOne program and the FPI programs will no longer reflect an "F" in the ninth position of the PIIN.

The revision of the use of "F" in PIINs will have no impact on the smaller AbilityOne and FPI vendors; it's simply an award identifier. DoD uses other data elements, such as specific DUNS numbers and validations from the AbilityOne Program, as indicators for awards to Federal Prison Industries and AbilityOne vendors. The final rule is a prospective change to DFARS. Existing award and order numbers will not be changed.

Case 2009-D031; Government Support Contractor Access to Technical Data; DoD has adopted as final, with changes, an interim rule amending the Defense Federal Acquisition Regulation Supplement (DFARS) to implement a section of the National Defense Authorization Act (NDAA) for FY 2010 that provides authority for certain types of government support contractors to have access to proprietary technical data belonging to prime contractors and other third parties, provided that the technical data owner may require the support contractor to execute a non-disclosure agreement having certain restrictions and remedies.

DoD has revised DFARS 227.7104(b), and the definition of "Small Business Innovation Research (SBIR) data rights," to clarify the government's limited rights in technical data and restricted rights in computer software under the SBIR data rights license obtained under the clause at 252.227-7018.

DoD has deleted the requirement that the covered government support contractor must provide copies of any non-disclosure agreements (NDAs) executed with proprietary information owners upon request of the Contracting Officer. This is not a statutory requirement, and the benefit to the government in collecting these copies is outweighed by the administrative burden.

The statute provides that the support contractor must be willing to sign a non-disclosure agreement with the owner of the data. The rule has implemented this requirement in a way that preserves maximum flexibility for the private parties to reach mutual agreement without unnecessary interference from the government. To reduce burdens, the rule permits the owner of the data to waive the requirement for a non-disclosure agreement, since the government clauses already adequately deal with non-disclosure. Further, the rule provides that the support contractors cannot be required to agree to any conditions not required by statute.

▶PROPOSED DFARS RULES

Case 2012-D035; Forward Pricing Rate Proposal Adequacy Checklist; DoD is proposing to amend the Defense Federal Acquisition Regulation Supplement (DFARS) to provide guidance to contractors for the submittal of forward pricing rate proposals to ensure the adequacy of forward pricing rate proposals submitted to the government.

The rule amends DFARS 215.403-5 by adding instructions to contracting officers to request contractors to submit the proposed forward

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pricing rate proposal adequacy checklist with their forward pricing proposals. This rule provides guidance to contractors on how to submit a thorough, accurate and complete proposal.

Case 2012-D055; Detection and Avoidance of Counterfeit Electronic Parts; DoD is proposing to amend the Defense Federal Acquisition Regulation Supplement (DFARS) in partial implementation of a section of the National Defense Authorization Act (NDAA) for FY 2012, and a section of the National Defense Authorization Act for FY 2013, relating to the detection and avoidance of counterfeit electronic parts.

The intent of section 818 is to hold contractors responsible for detecting and avoiding the use or inclusion of counterfeit electronic parts or suspect counterfeit electronic parts. The rule proposes to add compliance (with the requirements for identifying, avoiding and reporting counterfeit parts) to the existing requirements for the contractor's purchasing system. To that end, the rule proposes to modify the clause at DFARS 252.244-7001, Contractor Purchasing System Administration, to add system criteria for the contractor's purchasing system. It also proposes an alternate which adds systems criteria for a less comprehensive review of the contractor's purchasing system that targets review of those elements relating to the detection and avoidance of counterfeit electronic parts and suspect counterfeit electronic parts.

A new subsection, DFARS 231.205-71, proposes to prohibit contractors from claiming the cost of counterfeit electronic parts, suspect counterfeit electronic parts, or the cost of rework or corrective action that may be required to remedy the use or inclusion of such parts as a reimbursable cost under DoD contracts. However, section 833 of the NDAA for FY 2013 provides specific exceptions that would enable these costs to be reimbursed if: (i) a contractor has a DoD-approved operational system to detect and avoid counterfeit parts, or the suspect counterfeit parts were provided as government-furnished property; and (ii) the contractor has provided timely notice to the government. These exceptions are included at DFARS 231.205-71(c) in the proposed rule.

COMPENSATION LIMITATION UPDATE: THE FUTURE OF EMPLOYEE COMPENSATION CAPS

Differences between the House and the Senate led to the implementation of Section 864 of the National Defense Authorization Act (NDAA) for FY 2013. That section instructed the Government Accountability Office (GAO) to research the effects of reducing the current executive compensation cap from $763,029 to either the president's salary ($400,000) or the vice president's salary ($230,700). The GAO's findings are based on a sample population of 30 companies: 10 large-tier, 10 medium-tier and 10 small-tier. GAO conducted its research from January 2013 to June 2013. Their focus was on FY 2011, as documentation was readily available and the information collected was more than sufficient to produce useful findings.

One major finding, as set forth in GAO Report No.13-566, showed that by reducing the compensation cap to the president's salary, over 500 employees out of the 27 companies surveyed would exceed the cap and at the vice president's salary, over 3,000 employees would exceed the cap.

Currently, contractors generally base an executive's compensation on the competitive levels of other private sector companies. This method follows the FAR 31.201-2(a)(1) requirement of "reasonableness." Although the cap limits the compensation costs that a contractor can charge the government, it does not limit the amount a company decides to compensate an employee.

Many contractors believe the long-term impact of lowering the compensation cap will adversely affect all involved parties. In the long run, companies may decide to limit the compensation paid to their executives in order to reduce costs. Contractors believe that lowering the compensation cap will negatively impact talent acquisition. Reducing the cap may also influence companies to move more toward commercial work in order to maintain the company's integrity.

On the other hand, government agencies tend to favor the cap reduction. According to the Office of Management and Budget (OMB), "the growth in the cap has outpaced inflation and the rate of growth of federal salaries." Reducing the cap would mean an overall reduction in costs of DoD contracts and would also limit how much taxpayers reimburse the contractors.

Exceptions will need to be considered. For example, scientists and engineers are a few of the positions where, in order to retain the necessary talent, compensation over the determined cap is considered reasonable.

If the House of Representatives is ready to act through the FY 2014 NDAA, the compensation cap reduction will likely be enacted in the current legislative cycle.

Current Standing of the Proposal: The House of Representatives rejected President Obama's/DoD's proposal to establish a compensation cap at the president's current salary. The House Armed Services Committee (HASC) reviewed and marked up the bill. The HASC markup included an amendment that would: (i) replace the current statutory benchmark compensation formula; (ii) limit cap changes to the current compensation baseline of $763,029 to the U.S. Bureau of Labor Statistics Employment Cost Index; (iii) extend the compensation cap to civilian agencies; and (iv) prohibit companies with at least $500 million in annual federal contracts from billing for the compensation of their five highest-paid executives.

The Senate Armed Services Committee (SASC) completed consideration of the HASC markup of the bill on the evening of June 13. The bill would limit the compensation cap to $487,000, but the details are limited since the text of the bill is not yet available. SASC members rejected (14 to 12) an amendment that would have limited salaries of contractor employees to $237,700, which is the vice president's salary and the maximum salary for any federal employee.

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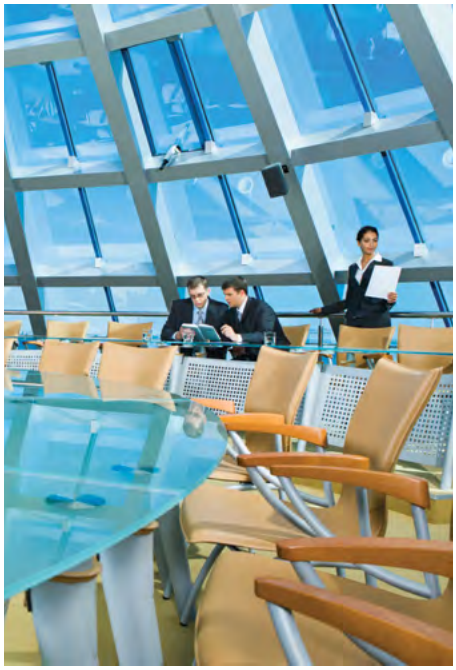
IRS ABATES FEARS ABOUT SECOND CLASS OF STOCK

By Jeffrey J. Schragg and Hyewon Seo



S corporations are only allowed to issue one class of stock. In recent years, almost all states have started to require that S corporations make tax deposits (i.e., withholding) on behalf of nonresident shareholders. In addition, to ease the filing burden of shareholders, many S corporations have elected to file composite returns to cover each shareholder's state tax liability. The composite and withholding payments regimes are very similar across the states; however, each state seems to have a different tax rate.

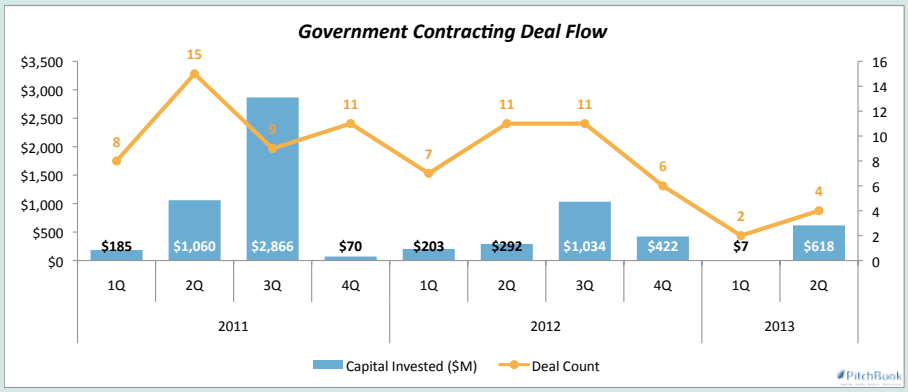
There is generally no problem if all shareholders reside in the same state. In most cases, any distributions to cover the state nonresident income tax liabilities that the S corporation paid on behalf of the shareholders will be equally allocated based on the ownership interests. The problem arises when the shareholders reside in multiple states. When the S corporation makes the nonresident income tax payment distributions for some shareholders and not others, it potentially creates disproportionate "distributions." We oftentimes see that a true-up distribution is made in subsequent years to correct the disproportion, but does this disproportionate and corrective "distribution" create a second class of stock, which effectively terminates the S election?

The Internal Revenue Service (IRS) recently opined that a single disproportionate distribution is not necessarily indicative that you have a second class of stock and that your S election is terminated. In Private Letter Ruling 201322036, the IRS affirms that an actual, constructive or deemed disproportionate distribution does not cause the corporation to be considered to have a second class of stock if an S corporation's articles of incorporation or corporate charter provides for all outstanding stock to have identical rights to distribution and liquidation proceeds under IRS Sec. 1361(b)(1)(D). However, any actual, constructive or deemed distributions must be given appropriate tax effect in accordance with the facts and circumstances of the situation.

In summary, a disproportionate distribution for state tax payments on behalf of shareholders should not terminate the S election. Nevertheless, the tax payments should be accounted for and treated as loans or distributions as soon as possible. If the distributions are disproportionate, corrective distributions must be given appropriate tax effect. We recommend documenting in your shareholder agreement the S corporation's policy regarding tax payments made on behalf of shareholders.

PErspective in Government Contracting

Private equity activity within the government contracting industry experienced a sharp decline during the first two quarters of 2013, as many sellers pulled deals into 2012 in the face of potential rate increases to the capital gains tax. While buyers have continued to source deals in 2013, cuts to federal spending have created a cloud of uncertainty regarding future revenue streams, resulting in a dramatic reduction in the total number of deals closed.



Looking into the latter half of the year, signs do not point to a significant rebound any time soon. Uncertainty caused by sequestration continues to impact cash flow and revenue projections and, correspondingly, ability for PE to value government contractors. The resulting gap between buyer and seller pricing expectations has created a significant barrier to getting deals done and is likely to keep many private equity investors on the sidelines as uncertainty about the federal budget persists. Even so, private equity continues to compete with strategic buyers as a viable source of capital for government contractors, deploying more than $600 million during the first two quarters of 2013.

PErspective in Government Contracting is a feature examining the role of private equity in the Government Contracting industry.

Source: PitchBook Data, Inc.; may not include transaction information that was not publicly disclosed.

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JOINT VENTURES AS A STRATEGY TO WIN GOVERNMENT CONTRACTS

By Kellye Jennings

In the world of government contracting, developing effective strategies to win contracts is vital to a company's success. One such strategy is the use of joint ventures as a vehicle for bidding and performing on contracts.

In the context of government contracting, a joint venture is an arrangement wherein two or more companies form an entity to bid on a contract as a prime contractor. Many joint ventures are formed under the Small Business Administration's (SBA) mentor-protégé program. The purpose of this program is to encourage private sector relationships and to expand the SBA's efforts to identify and respond to the developmental needs of its smaller, disadvantaged (8(a)) clients. There are benefits to both the mentor and the protégé in these arrangements, including:

Protégé

- Improved technical capabilities by working with larger and more established companies that have greater resources and experience
- Ability to serve as a prime contractor, which enables the protégé to establish credibility and relationships with federal agencies
- Growth opportunities as the odds of winning certain contracts improve
- Additional resources as the protégé can gain access to capabilities within a mentor's organization

Mentor

- Ability to win contracts that they may be unqualified to bid on if proposing alone (e.g., set-aside and small business-designated contracts)
- Socioeconomic and small business credits
- Ability to reduce costs by sharing internal resources with the joint venture

It is worthwhile to note that many companies graduating from the SBA's 8(a) program use joint ventures as a tool for continuing on set-aside and small business contracts. Even though they cannot rebid these contracts as a prime contractor, they can team with a small business or 8(a) business and participate in the contract, subject to certain limitations, such as the minimum percentage of work requirement.

The downside to the mentor-protégé program is that complying with its complex and stringent regulations can be onerous. For example, violation of the affiliation rules could disqualify the entire joint venture arrangement. In addition, intentionally or unintentionally violating the rules could subject an awarded contract to a successful bid protest from a competitor.

The establishment of a joint venture also provides benefits for companies that are not affiliated through the SBA's mentor-protégé program. Teaming on contracts has always been a popular strategy for two or more companies to improve their collective chances of winning a contract, as the financial and technical requirements of a contract can often be more easily met. However, teaming agreements are not always an enforceable arrangement between two or more parties. Recently, the United States District Court for the Eastern District of Virginia found a teaming arrangement unenforceable when the designated subcontractor sued the prime contractor for breach of contract (*Cyberlock Consulting, Inc. v. Information Experts, Inc.* (2013)).

There are benefits to combining the resources of two or more companies under both a joint venture structure and a teaming arrangement structure. However, it is important to understand the rules under both engagements in order to select the best structure for each proposed arrangement.

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MARK YOUR CALENDAR…

* Indicates that a BDO representative will be present at the event.

JULY 2013

July 30 – Aug. 1
2013 InsideNGO Annual Conference*
Walter E. Washington Convention Center
Washington, D.C.

AUGUST 2013

Aug. 7
How to Research Contracts
NASBC Web Conference

Aug. 12-14
Cybersecurity for Government 2013
Washington Plaza
Washington, D.C.

Aug. 14
Looking Back: Sequestration, Looking Forward: The FY2014 Fiscal Budget
Waterview Conference Center at the Corporate Executive Board
Arlington, Va.

SEPTEMBER 2013

Sept. 18-19
National Seminar on Government Contracts
University of Minnesota, St. Paul Campus
St. Paul, Minn.

Sept. 23
2013 Government Contractors' Conference (MACPA)
Greenbelt Marriott Hotel
Greenbelt, Md.

Sept. 25
Tysons Regional Chamber of Commerce Opportunity Outlook 2014*
USA Today / Gannett Conference Center
McLean, Va.

OCTOBER 2013

Oct. 21-25
Contract Compliance Week
L'Enfant Plaza Hotel
Washington, D.C.

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