



## Government contracts claims, disputes, and litigation support: Knowledge, experience, and insight to make the case

Contracting with the government can frequently involve unanticipated challenges. Whether the customer is unwilling to agree to a needed contract change and equitable adjustment, contract terms are not being adhered to, or there are allegations of wrong-doing, contractors can find themselves in high-risk and high-pressure circumstances with severe financial and/or business consequences. These are times when a strong team of government contract specialists is needed the most.

Deloitte Risk and Financial Advisory's Government Contract Advisory Services team has a demonstrated track record of assisting government contractors in managing risks and achieving results within this highly regulated environment. Our work is frequently performed at the direction, or in support, of in-house or external counsel and under privilege.

### Services and solutions



**Contract change analysis and pricing:** Forensic fact pattern analysis and documentation; review of contract records including use of e-discovery tools and data management applications; analysis of directed or constructive contract change impacts, such as failure to cooperate/disclose, defective specifications or acceleration/delay; assistance in establishing contractor entitlement; quantification of direct and indirect incurred costs and complex contract cost/fee or pricing impacts; analysis of delay costs impacts such as unabsorbed overhead, idle labor/equipment and loss of efficiencies; and development of pricing basis of estimates.



**False Claims Act:** Assistance in performing internal investigations and analysis in support of defending against allegations of civil False Claims Act (FCA) violations, including implied certification, review and analysis of contract performance, compliance and billing including compliance with Federal Acquisition Regulation (FAR), FAR agency supplements, Cost Accounting Standards (CAS) and contract-specific terms and conditions, determination of cost impacts, assistance in the preparation of contractor positions and analyzing and preparing responses to opponent positions, and access to industry specialists.

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### Request for equitable adjustment and claims

**preparation:** Assistance with the preparation of request for equitable adjustment (REA) proposals and contract claim documents including background, entitlement, basis of change/estimate, cost impact analyses, and proposed pricing for certification.



**Government audit finding resolution:** Analysis and assistance in the development of responses to adverse government audit findings, analysis of the application of applicable audit criteria, identification of condition and cause, use of accurate and complete information and determination of the effect or impact of the condition, assistance in the development of contractor positions and responses to draft audit reports, contracting officer determination letters, and related dispute proceedings.



**Terminations:** Assistance in preparing termination for convenience settlement proposals including quantification of allowable costs and fee such as cost of work in process, subcontractor termination costs, profit/fee and other recoverable expenses, and assistance in equitable termination for default settlements such as identification of allowable incurred direct costs, allocable indirect costs, and fee.



**Litigation support:** Assistance in supporting or defending client positions in matters of contract disputes and litigation including in fact pattern investigation, analysis and documentation, expert witness reports and testimony, and consultant support under privilege through in-house or external counsel in matters concerning government contract performance or billing or pricing such as contract cost or pricing impacts, profit/fee determinations, and cost allowability and allocability.



### Price adjustments and penalties analysis:

Assistance in analyzing and responding to government proposed or unilateral contract price adjustments or penalties including analysis of contract pricing and adjustment terms, evaluation of the basis for adjustments and valuations, and assistance in the development of contractor positions and responses.



**Negotiations:** Assistance in preparing for and conducting negotiations on contract scope and pricing changes, government audit findings and dispute settlements including negotiations strategy development, cost/fee or pricing analysis, and contingency modeling.

Deloitte Risk and Financial Advisory is able to assemble the right team of government contracts management and compliance and pricing specialists, along with other industry or subject matter resources, to provide assistance in your government contract claims, disputes or other litigation matters. We are able to work quickly with client executives, management, and staff—along with legal counsel—to help you address critical threats and risks.

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### About Deloitte

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