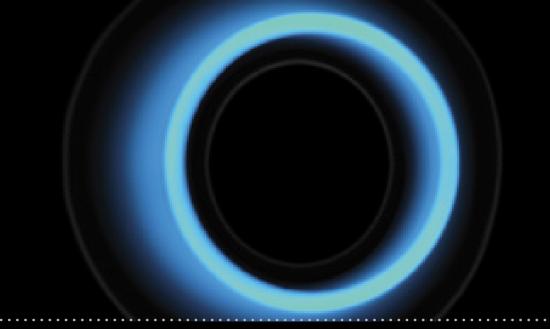
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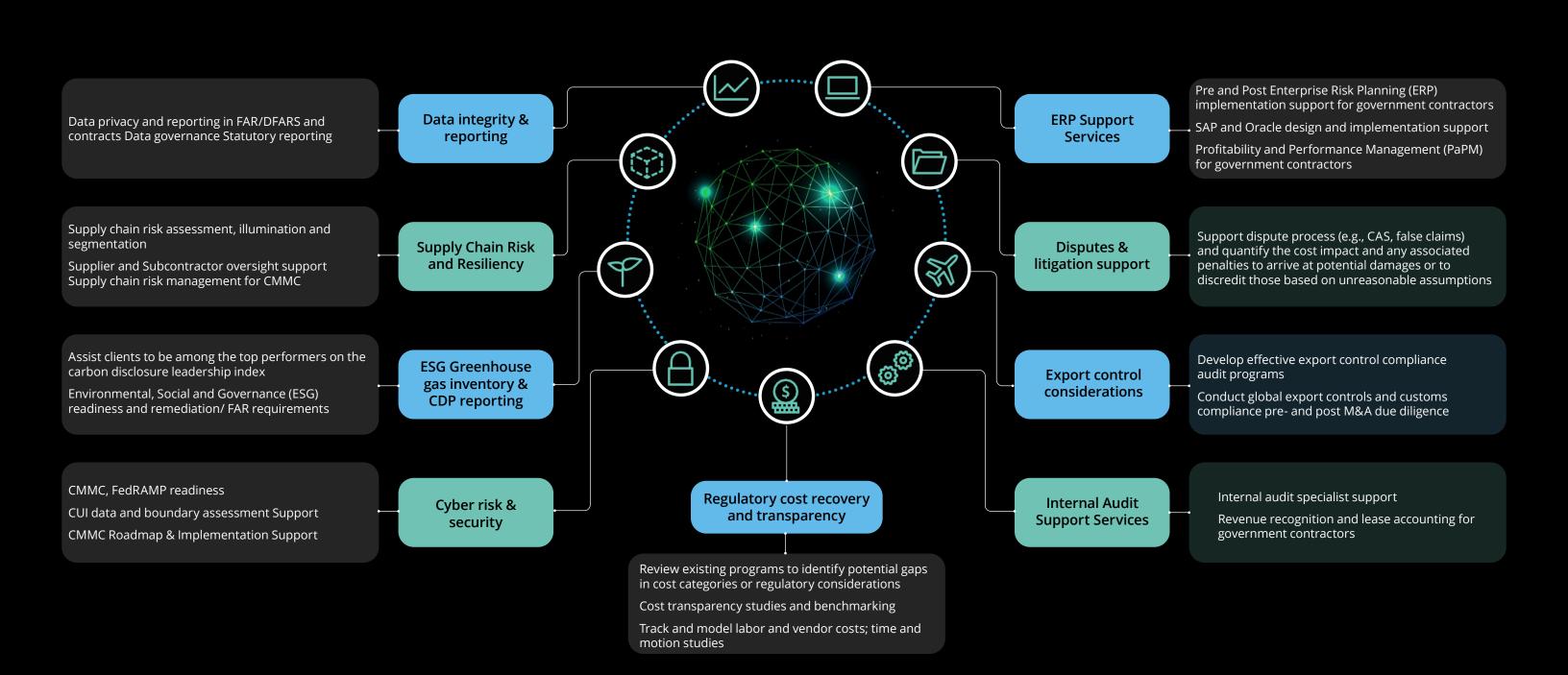




Companies that contract with the US government must comply with various contractual and/or regulatory requirements. Deloitte's Government Contract Advisory Services (GCAS) can provide strategies and guidance to help you navigate the risks and regulations that impact how your company is organized, operates, and interacts with customers, suppliers, and employees, and the technology you may need to achieve desired business outcomes.

If your company is wrestling with... **Business strategy and transformation US** government audit support **Developing US government Government audit report** contracting strategy • Development of strategies to help navigate US government contracting • Assessments using Defense Contract Audit Agency (DCAA) / Defense and business systems findings and resolving Contract Management Agency (DCMA) audit programs • Business operating model strategy, design and alignment with cost disputes and claims to comply and improve accounting and regulatory requirements • Preparation of responses and guidance to support negotiations performance • Advance planning "readiness" for government audits Business systems • Readiness assessments on the six Defense Federal Acquisition Regulation Financial or business Supplement (DFARS) systems, Cybersecurity Maturity Model Certification system changes (CMMC) and emergent systems Compliance program services (i.e., CAS, Federal **Understanding and Acquisition Regulation (FAR))** • Accounting, procurement, estimating, material management, earned value management, property systems responding to shifting • Design, implementation, and assessment of ethics and compliance programs regulatory mandates • Cost center/cost object design analysis Cost accounting Contract and procurement controls implementation Aligning costs to US • Compliance with Cost Accounting Standards (CAS) government contracting • Cost measurement, assignment and allocation structure design requirements **Internal organizational** Transactions and Mergers & Acquisitions (M&A) Cost transparency changes like an support • Costing policies, practices, and procedures acquisition or • Government contract risk due diligence divestiture • Assessment of accounting controls, monitoring, and reporting • DFARS external restructuring proposal support Job costing design and practices Day 1 post-merger restructuring support Product and service costing Deloitte can help

GCAS can provide strategies and guidance to help organizations navigate unique US government contract requirements across multiple domains.

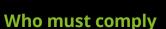


Cybersecurity Maturity Model Certification

You may need it to do business with the Department of Defense (DoD)

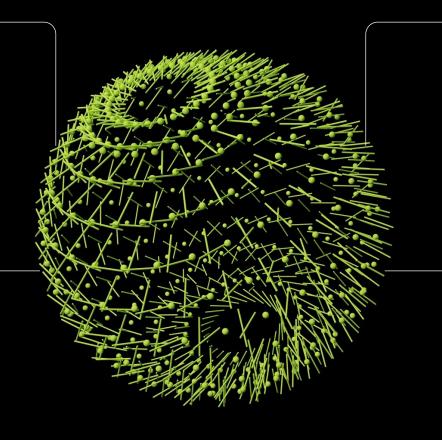
Understanding CMMC -

The release of the CMMC brings changes to the DoD Supply Chain for both contractors and subcontractors. As CMMC will be a requirement to do business with DoD, it is critical for DoD contractors to understand what CMMC means for their organizations and begin preparing now.



In support of the DoD's initiative to make cybersecurity an integral part of the acquisition process, contractors in the supply chain must adhere to the requirements as incorporated into their contract. Level 1 will be the minimum requirement for contractors who handle FCI*, with higher levels being required for those who handle CUI and information deemed critical to national security.

*DoD has stated that companies that solely produce Commercial-Off-The-Shelf (COTS) products do not require a CMMC certification. However, other aspects of the contract may deem such companies CMMC relevant and should be considered on a case-by-case basis.



Background

CMMC 2.0 was announced in November 2021 and the proposed changes build upon the CMMC 1.0 framework. The changes in CMMC 2.0 will be implemented through the rulemaking process and codified in the Code of Federal Regulations (CFR). CMMC 2.0 consists of three levels of cybersecurity, ranging from level 1 (Foundational) to level 3 (Expert), with increasing requirements at each successive level.

How to prepare for CMMC: Actions you can take now

- Define or refine your CUI boundary
- Perform a gap assessment against the relevant requirements
- Revisit your system security plan (SSP) and update it as needed
- Revisit your POA&M and close outstanding gaps
- Educate relevant stakeholders across your organization
- Revisit how you are managing relationships with external parties (e.g., suppliers, subcontractors, partners, customers)
- Create or adjust your CUI and data governance

Let's talk

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