

DOING BUSINESS WITH THE FEDERAL GOVERNMENT: ARE YOU PREPARED

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CohnReznick LLP



PLEASE READ

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AGENDA

Opportunities, risks and requirements of:

- New Coronavirus Disease 2019 (COVID-19) Emergency Acquisition Flexibilities
- FAR Part 12 (Commercial Pricing)
- FAR Part 13 (Simplified Acquisition Procedures)
- FAR Part 14 (Sealed Bidding)
- FAR Part 15 (Contracting by Negotiation)

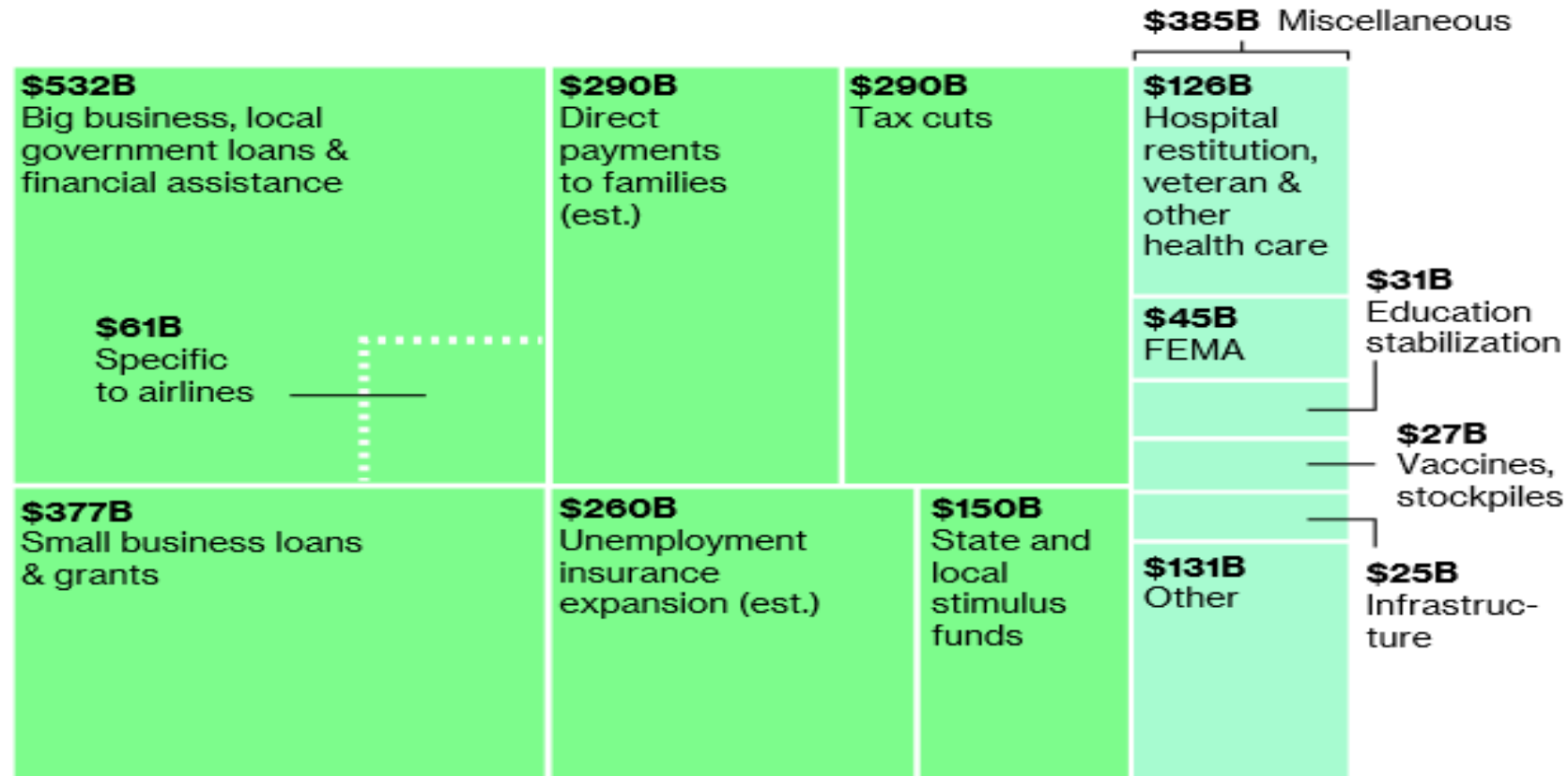


FAR PART 12: ACQUISITION OF COMMERCIAL ITEMS



GOVCON OPPORTUNITIES FALL IN THE \$385B MISC

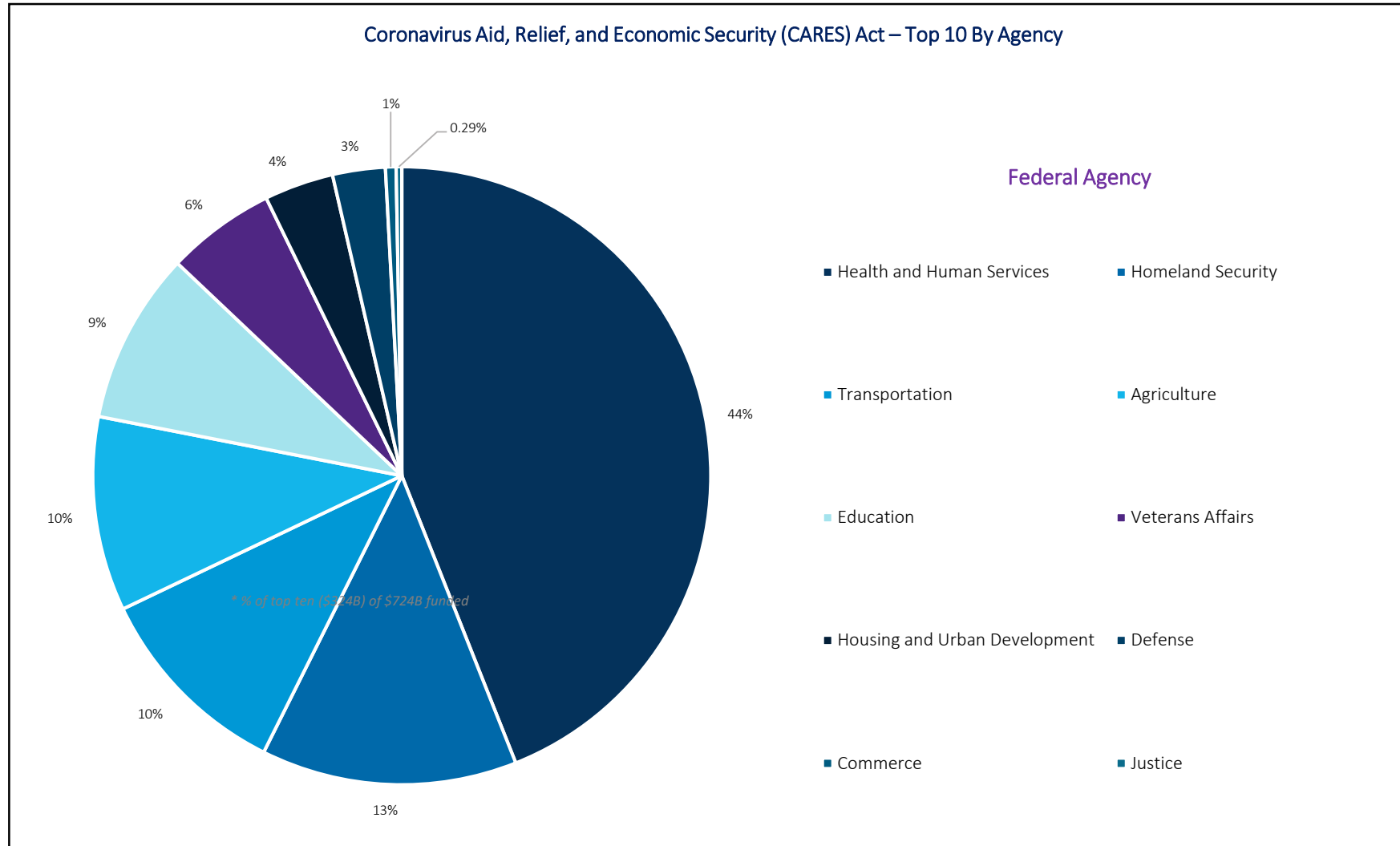
Where \$2 Trillion in U.S. Rescue Funds Will Go



Source: U.S. Senate, Committee for a Responsible Federal Budget, Bloomberg research



NEW COVID-19 LAWS ENHANCING COMMERCIAL BUYS





CORONAVIRUS DISEASE 2019 (COVID-19) EMERGENCY ACQUISITION FLEXIBILITIES

An emergency determination was made by the President on March 13, 2020, under the authority of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the "***Stafford Act***") in response to the Coronavirus Disease 2019 (COVID-19) pandemic.

This emergency determination authorizes federal assistance to supplement state and local response efforts and meets the definition of “emergency” at 42 U.S.C. 5122.



CORONAVIRUS DISEASE 2019 (COVID-19) EMERGENCY ACQUISITION FLEXIBILITIES

DoD acquisitions of supplies or services funded by DoD appropriations that are to be used to support COVID-19 emergency assistance activities:

- For any contract to be awarded and performed, or purchase to be made, inside the United States, the "micro-purchase threshold" is \$20,000 and the "simplified acquisition threshold" is \$750,000;
- For any contract to be awarded and performed, or purchase to be made, outside the United States, the "micro-purchase threshold" is \$30,000 and the "simplified acquisition threshold" is \$1,500,000; and
- For the acquisition of *commercial items*, the threshold for use of simplified acquisition procedures for certain commercial items is \$13M.



CORONAVIRUS DISEASE 2019 (COVID-19) EMERGENCY ACQUISITION FLEXIBILITIES

On March 24th, the Department of Energy (DOE) and National Nuclear Security Administration (NNSA) Senior Procurement Executives have increased the micro-purchase and simplified acquisition thresholds solely for the purpose of direct response to the COVID-19 pandemic emergency.

The additional flexibilities of FAR subpart 18.2 cannot be used for any other acquisitions, but are specific only to direct response to this emergency.



CORONAVIRUS DISEASE 2019 (COVID-19) EMERGENCY ACQUISITION FLEXIBILITIES

DOE and NNSA SPEs have determined that solely for the direct purpose of the response:

The micro purchase threshold is increased to:

- \$20,000 in the case of any contract to be awarded and performed, or purchase to be made, inside the United States, including the acquisition of leasehold interests in real property; and
- \$30,000 in the case of any contract to be awarded and performed, or purchase to be made, outside the United States, including the acquisition of leasehold interests in real property.



CORONAVIRUS DISEASE 2019 (COVID-19) EMERGENCY ACQUISITION FLEXIBILITIES

For DOE and NNS the simplified acquisition threshold (SAT) is increased to:

- \$750,000 or any contract to be awarded and performed, or purchase to be made, inside the United States, including the acquisition of leasehold interests in real property; and
- \$1.5 million for any contract to be awarded and performed, or purchase to be made, outside the United States, including the acquisition of leasehold interests in real property.

The threshold for simplified procedures for certain commercial items, is increased to \$13 million (see FAR 13.500(c) and 18.202(d)).



FAR PART 12 ACQUISITION OF COMMERCIAL ITEMS

FAR 12.101 Policy

Agencies shall-

- (a) Conduct market research to determine whether commercial items or non-developmental items are available that could meet the agency's requirements;
- (b) Acquire commercial items or non-developmental items when they are available to meet the needs of the agency; and
- (c) Require prime contractors and subcontractors at all tiers to incorporate, to the maximum extent practicable, commercial items or non-developmental items as components of items supplied to the agency.



FAR PART 12 ACQUISITION OF COMMERCIAL ITEMS

What does the Government Consider Commercial?

FAR 2.101 Definitions:

Commercial item means

(1) Any item, other than real property, that is of a type customarily used by the general public or by non-governmental entities for purposes other than governmental purposes, and-

(i) Has been sold, leased, or licensed to the general public; or

(ii) Has been offered for sale, lease, or license to the general public;

(2) Any item that evolved from an item described in paragraph (1) of this definition through advances in technology or performance and that is not yet available in the commercial marketplace, but will be available in the commercial marketplace in time to satisfy the delivery requirements under a Government solicitation;



FAR PART 12 ACQUISITION OF COMMERCIAL ITEMS

(3) Any item that would satisfy a criterion expressed in paragraphs(1) or (2) of this definition, but for-

(i) Modifications of a type customarily available in the commercial marketplace; or

(ii) Minor modifications of a type not customarily available in the commercial marketplace made to meet Federal Government requirements. Minor modifications means modifications that do not significantly alter the nongovernmental function or essential physical characteristics of an item or component, or change the purpose of a process. Factors to be considered in determining whether a modification is minor include the value and size of the modification and the comparative value and size of the final product. Dollar values and percentages may be used as guideposts, but are not conclusive evidence that a modification is minor;



FAR PART 12 ACQUISITION OF COMMERCIAL ITEMS

(4) Any combination of items meeting the requirements of paragraphs(1), (2), (3), or (5) of this definition that are of a type customarily combined and sold in combination to the general public;

(5) Installation services, maintenance services, repair services, training services, and other services if-

(i) Such services are procured for support of an item referred to in paragraph (1), (2), (3), or (4) of this definition, regardless of whether such services are provided by the same source or at the same time as the item; and

(ii) The source of such services provides similar services contemporaneously to the general public under terms and conditions similar to those offered to the Federal Government;



FAR PART 12 ACQUISITION OF COMMERCIAL ITEMS

(6) Services of a type offered and sold competitively in substantial quantities in the commercial marketplace based on established catalog or market prices for specific tasks performed or specific outcomes to be achieved and under standard commercial terms and conditions. For purposes of these services-

(i) “Catalog price” means a price included in a catalog, price list, schedule, or other form that is regularly maintained by the manufacturer or vendor, is either published or otherwise available for inspection by customers, and states prices at which sales are currently, or were last, made to a significant number of buyers constituting the general public; and

(ii) “Market prices” means current prices that are established in the course of ordinary trade between buyers and sellers free to bargain and that can be substantiated through competition or from sources independent of the offerors.



FAR PART 12 ACQUISITION OF COMMERCIAL ITEMS

(7) Any item, combination of items, or service referred to in paragraphs (1) through (6) of this definition, notwithstanding the fact that the item, combination of items, or service is transferred between or among separate divisions, subsidiaries, or affiliates of a contractor; or

(8) A non-developmental item, if the procuring agency determines the item was developed exclusively at private expense and sold in substantial quantities, on a competitive basis, to multiple State and local governments or to multiple foreign governments.

Commercially available off-the-shelf (COTS) item—

- (i) A commercial item (as defined in paragraph (1) of the definition in this section);
- (ii) Sold in substantial quantities in the commercial marketplace; and
- (iii) Offered to the Government, under a contract or subcontract at any tier, without modification, in the same form in which it is sold in the commercial marketplace.



FAR PART 12 ACQUISITION OF COMMERCIAL ITEMS

Federal Commercial Acquisitions and Contracts are:

- Not subject to federal Cost Accounting Standards
- Not subject to federal audits
- Not subject to Cost and Price Certifications (per Truthful Cost and Pricing Act)
- Firm Fixed Price Contracts (T&M or Labor Hour for services is sometimes allowed)
- Subject to a significantly reduced number of federal laws (see FAR 12.503)



FAR PART 12 ACQUISITION OF COMMERCIAL ITEMS

How Does the Federal Government Determine Commerciality of an Item or a Service?

- Contractor submits information to an Agency in support of an Request for Information (RFI) on the availability of commercial items and service for a stated scope of work
- Contractor submits information directly to a Contracting Officer in response to a Request for Quote (FRQ) or Request for Proposal (RFP)
- Contractor submits information directly to a Contracting Officer under an existing contract
- ***For non-DoD Contractors:*** Contractor submits information directly to DCMA Commercial Item Group via RFI on beta.sam.gov

ONLY A FEDERAL CONTRACTING OFFICER CAN DETERMINE COMMERCIALITY



FAR PART 12 ACQUISITION OF COMMERCIAL ITEMS

What is the DCMA Commercial Item Group?

Services Provided:

- Commercial Item Determinations
- Price Analysis
- Negotiation Support
- Strategic Market Research
- Commercial Acquisition Training



FAR PART 12 ACQUISITION OF COMMERCIAL ITEMS

What is the DCMA Commercial Item Group?

Six Sectors, each with primary focus areas:

- Denver, CO: Space (Spacecraft and Lift), C4I (Systems, Cyber and Services), Unmanned Aerial Systems (UAS)
- Indianapolis, IN: Automotive, Aeronautics, Aircraft Engines
- Boston, MA: Services (MRO), Chemicals and Materials
- Philadelphia, PA: Naval Transport & Equipment, Troop Supply (Shelters, Personal Equipment)
- St. Petersburg, FL: Vehicles, Weapons, Ammo
- Phoenix, AZ: Heavy Machinery, Missiles




FAR PART 12 ACQUISITION OF COMMERCIAL ITEMS

Commercial Item Pricing

Contracting Officer must ALSO determine commercial price to be “fair and reasonable”

Federal Price Analysis Techniques include:

- Comparison to other prices (commercial or competitive)
- Comparison to historic prices paid
- Parametric estimating methods
- Government Cost Estimates
- Market research on same or similar items
- Value based pricing



FAR BASED PROCUREMENT REGULATIONS



FAR BASED NON COMMERCIAL PROCUREMENT





FAR PART 13 (SIMPLIFIED ACQUISITION PROCEDURES)

Reference	Title	Discussion
FAR 13.000	Scope of Part	Impacts both commercial and non commercial items
FAR 13.003	Policy	Agencies shall use simplified acquisition procedures to the maximum extent practicable
2 CFR 200.88	Simplified Acquisition Threshold	Currently \$150,000
FAR 13.005	List of laws inapplicable to contracts at or below the simplified acquisition threshold	Qualifying for this type of award results in contracts that exclude many laws including kickback statutes, drug free workplace and authority to examine books and records



FAR PART 14 (SEALED BIDDING)

Reference	Title	Discussion
FAR 14.101	Elements of Sealed Bidding	Sealed bidding employees competitive bids, publicizing of invitations for bids, submission of bids, evaluation and award
FAR 14.103	General	Sealed bidding shall be used whenever the conditions in FAR 6.401 are met
FAR 6.401	Sealed bidding and competitive proposals	<p>Contracting Officers shall solicit sealed bids if (i) time permits, (ii) the award will be made based on price and price related factors, (iii) it is not necessary to conduct discussions with offerors and (iv) there is reasonable expectation of receiving more than one sealed bid.</p> <p>Note: If any of the above are lacking, contracting by negotiation (FAR Part 15) will be used unless meets the requirements of FAR Part 12 or FAR Part 13</p>
FAR 14.104	Types of Contracts	FFP or FFP with economic price adjustment contracts shall be used



FAR PART 15 (CONTRACTING BY NEGOTIATION)

Reference	Title	Discussion
FAR 15.000	Scope of Part	A contract awarded using other than sealed bidding procedures is a negotiated contract.
FAR 15.002	Types of Negotiated Acquisition	(a) Sole Source and (b) Competitive Acquisitions
FAR 15.101	Best Value Continuum	In acquisitions where the requirement is clearly definable and the risk of unsuccessful contract performance is minimul, cost or price may play a dominant role in source selection.
FAR 15.101-2	Lowest Price Technically Acceptable (LPTA) Source Selection Process	Evaluation factors that establish the requirements of acceptability shall be set forth in the solicitation. Proposals are evaluated for acceptability but not ranked using the non-cost/price factors
FAR 15.203	Requests for Proposals (RFP)	RFPs are used in negotiated acquisitions to communicate government requirements



FAR PART 15 (CONTRACTING BY NEGOTIATION)

Reference	Title	Discussion
FAR 15.209(b)(1)	Solicitation Provisions and Contract Clauses	The Contracting Officer shall insert the clause at 52.215-2 (Audit and Records-Negotiation) and Audit Requirements in the OMBG Uniform Guidance at 2 CFR Part 200, Subpart F except those for: (i) Acquisitions not exceeding the simplified acquisition threshold; (ii) Acquisition of utility services (iii) The acquisition of commercial items exempted under 15.403-1
FAR 15.305	Proposal Evaluation	Proposal Evaluation Includes: (1) Cost or Price Evaluation. When contracting on an FFP basis, comparison of proposed prices will usually satisfy the price analysis requirement, and a cost analysis need not be performed. When contracting on a cost-reimbursement basis, however, cost or price analysis should be done, potentially include a cost realism analysis. (2) Past Performance Evaluation (3) Technical Evaluation (4) Cost Information (5) Small Business Subcontracting Evaluation
FAR 15.308	Source Selection Decision	The source selection decision shall be documented. Note: Very common to have bid protests for contracts awarded based on Part 15.



FAR PART 15 (CONTRACTING BY NEGOTIATION)

Reference	Title	Discussion
FAR 15.403-1	Prohibition on Obtaining Certified Cost or Pricing Data (CCoPD)	(a) CCoPD shall not be obtained for acquisitions at or below the simplified acquisition threshold. (b) CCoPD shall not be required (but Other Than CCoPD may be required when: (1) Prices based on adequate price competition (two or more responsible offerors for DoD, NASA and Coast Guard, reasonable expectation for others) (2) Prices set by law or regulation (uncommon) (3) When commercial item (FAR Part 12) (4) When waiver granted (not easy to obtain) (5) When modifying a contract for commercial items
FAR 15.403-3	Requiring Data Other Than Certified Cost or Pricing Data	Require submission of data other than certified cost or pricing data to the extent necessary to determine a fair and reasonable price (including cost realism analysis)
FAR 15.403-4	Requiring Certified Cost or Pricing Data	The threshold for obtaining CCoPD is \$750,000. Prospective contractor must submit a Certificate of Current Cost or Pricing Data. Data must be current, accurate and complete up to the date of negotiations.
FAR 52.215-12	Subcontractor Certified Cost or Pricing Data	This clause can be inserted by government into prime contract and requires prime to obtain CCoPD from certain subcontractors



FAR PART 15 (CONTRACTING BY NEGOTIATION)

Reference	Title	Discussion
FAR 15.403-5	Instructions for Submission of Certified Cost or Pricing Data	When CCoPD is required the contracting officer may require submission in the format indicated in Table 15-2 of FAR 15.408.
Table 15-2	Instructions for Submission of Certified Cost or Pricing Data	Note 1: There is a clear distinction between submitting certified cost or pricing data and merely making available books, records, and other documents without identification.
Table 15-2	Instructions for Submission of Certified Cost or Pricing Data	Note 2: By submitting your proposal, you grant the Contracting Officer or an authorized representative the right to examine records that formed the basis for the pricing proposal.
Table 15-2	Instructions for Submission of Certified Cost or Pricing Data	Column 2: Include the current estimates of what the cost would have been to complete the deleted work not yet performed (not the original proposal estimates), and the cost of deleted work already performed.



FAR PART 15 (CONTRACTING BY NEGOTIATION)

Reference	Title	Discussion
FAR 15.404-1	Proposal Analysis Techniques	(1) CO responsible for evaluating offered prices (2) Price analysis shall be used when CCoPD not required (3) Cost analysis shall be used to evaluate cost elements when CCoPD required. (4) Cost analysis may also be used to evaluate data other than CCoPD when price analysis alone is not sufficient.
FAR 15.404-3	Subcontract Pricing Considerations	CO should consider whether a contractor or subcontractor has an approved purchasing system, has performed cost or price analysis or has negotiated subcontract price before negotiation of the prime contract.
FAR 15.407-1	Defective Certified Cost or Pricing Data	If, after award, CCoPD are found to be inaccurate, incomplete or noncurrent, the Government is entitled to a price adjustment. This entitlement is ensured by inclusion of FAR 52.210-10 and 52.210-11 in the contract.
FAR 15.407-5	Estimating Systems	Cognizant audit activities, when appropriate, shall establish and manage regular programs for reviewing selected contractor's estimating systems.



TINA AND FALSE CLAIMS ACT

Truthful Cost and Pricing Data	<ul style="list-style-type: none">• Aka TINA (Truth in Negotiations Act)
False Claims Act	<ul style="list-style-type: none">• Certain types of proposals are considered claims – be careful
Defective Pricing	<ul style="list-style-type: none">• DCAA audits increasing in this area



TINA AND FALSE CLAIMS ACT CONTROLS

Truthful Cost and Pricing Data	False Claims Act	Defective Pricing
<ul style="list-style-type: none">• Review prior to sign off on certification	<ul style="list-style-type: none">• Review prior to claim submission	<ul style="list-style-type: none">• Understand DCAA Risk Indicators

Note: Do not assume that because the government is in a hurry to distribute stimulus funds that there will not be an accounting in the future!



ACCOUNTING SYSTEM REQUIREMENTS



SF 1408 Pre
Award Survey



Post Award
Accounting
System Review



CAS
Compliance





ALLOWABLE COST AND PAYMENT CLAUSE

FAR 52.216-7 Allowable Cost and Payment

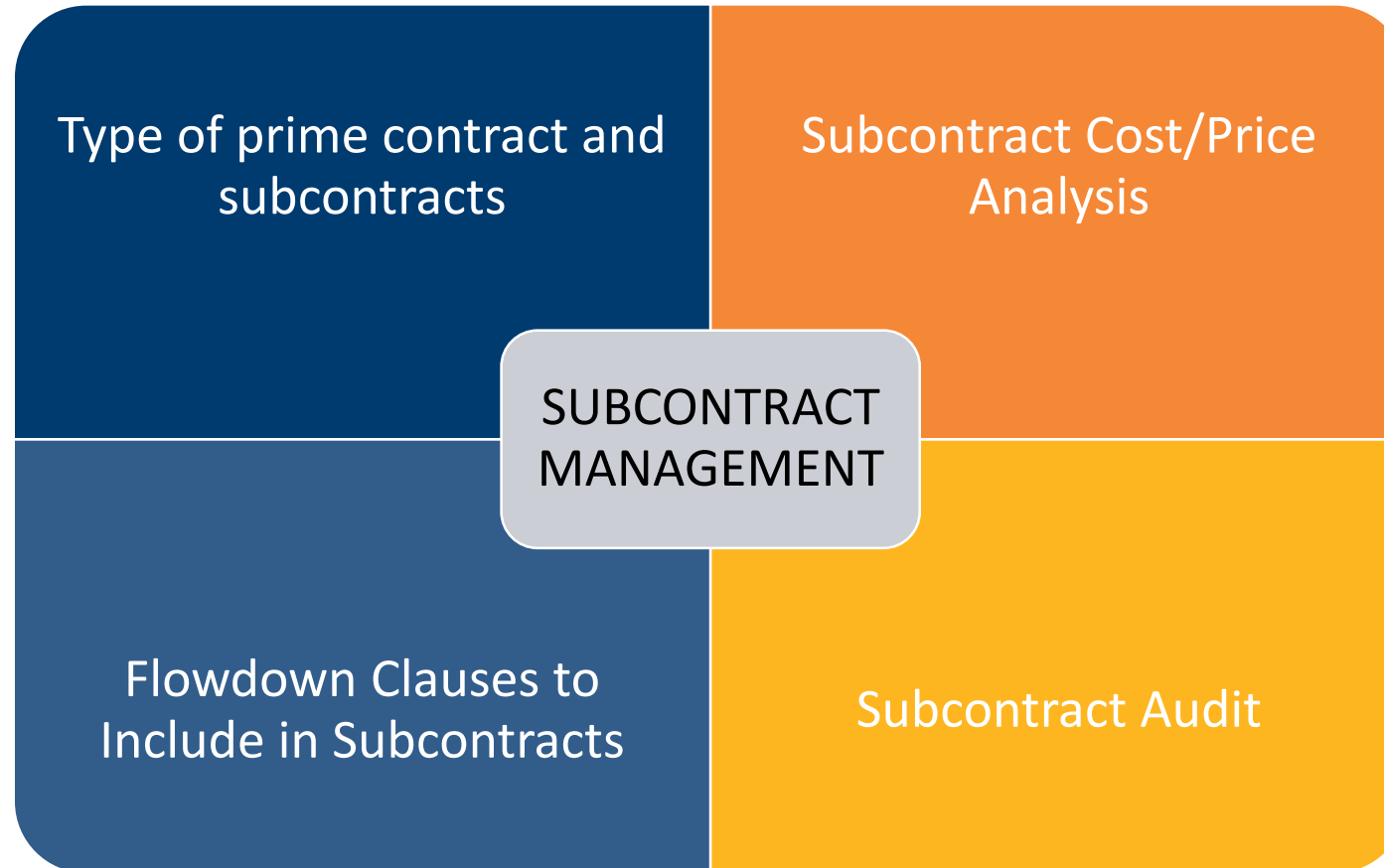
- Strong systems needed to comply with this clause
- Need system capable of segregating unallowable and unallocable costs
- Requires annual incurred cost submission
- Requires negotiation of final indirect rates for each year
- Flow down to subcontractors will impose additional requirements on the prime but may be needed.



KEY SF1408 REQUIREMENTS

2. ACCOUNTING SYSTEM PROVIDES FOR:

-
- a. Proper segregation of direct costs from indirect costs.
 - b. Identification and accumulation of direct costs by contract.
 - c. A logical and consistent method for the allocation of indirect costs to intermediate and final cost objectives. (A contract is final cost objective.)
 - d. Accumulation of costs under general ledger control.
 - e. A timekeeping system that identifies employees' labor by intermediate or final cost objectives.
 - f. A labor distribution system that charges direct and indirect labor to the appropriate cost objectives.
 - g. Interim (at least monthly) determination of costs charged to a contract through routine posting of books of account.
 - h. Exclusion from costs charged to government contracts of amounts which are not allowable in terms of FAR 31, Contract Cost Principles and Procedures, or other contract provisions.
 - i. Identification of costs by contract line item and by units (as if each unit or line item were a separate contract) if required by the proposed contract.
 - j. Segregation of preproduction costs from production costs.





OTHER TRANSACTION AUTHORITY: WHAT IS THE APPEAL TO THE INDUSTRY?

First...Let's Review Procurement Challenges

- FAR-based procurement too slow and overloaded with regulation
- **Burdensome** cost-based pricing rules requiring accounting / audit systems specific to government contracting
- Too much audit oversight (whether real or perceived)
- Intellectual property policy **excessive** for most **non-traditional contractors**.



OTHER TRANSACTION AUTHORITY: WHAT IS THE APPEAL TO THE INDUSTRY?

First...Let's Review Procurement Challenges

- OTA projects not subject to same regulations applied to standard procurements
- Has appeal to companies:
 - intimidated by the government bureaucracy of procurement
 - that **don't have infrastructure/resources** needed to do business with government that **don't** want to **give up rights** to their IP



OTHER TRANSACTION AUTHORITY: WHAT ARE THE ADVANTAGES?

Non-Traditional Contractors/Industry

- High-tech **companies** and **technology** evolve rapidly - government procurement process can't keep pace
- DoD cannot engage, collaborate quickly enough with high-tech, **non-traditional contractors**
- Not a one-size fits all agreement model
- Allows access to innovative solutions from a wider variety of suppliers



WHAT IF YOU ARE A SUBCONTRACTOR?

- Many of the requirements applicable to prime contractors also apply to subcontractors. For example, subcontractors may be subject to:
 - FAR Part 31
 - Cost Accounting Standards
 - Certified Cost or Pricing Data Requirements
 - Defective Pricing Risks
- However, there are differences. For example, if a prime contractor is exempt from certified cost or pricing data requirements, the subcontractor (for that subcontract only) is automatically exempt.
- The requirements applicable to a subcontractor will be determined in large part by what clauses are flowed down to the subcontractor. So, it is important to have clauses which should not be included removed.



CONSIDERATIONS BY CONTRACT TYPE

Cost Type Contract

- Less likely to be exempt from FAR and CAS
- More likely for government to have high expectations of compliant accounting system
- Most likely to be subject to incurred cost audit and other provisions of FAR 52.216-7
- Most likely to expect cost/price analysis for subs and audit of flexibly priced subs

Time and Material or Labor Hour Contract

- Fixed fully burdened labor rate generally not subject to later audit, although some defective pricing risk is present
- Actual costs and any indirect rates applied to actual costs have some risks of audit exposure
- This type of contract is the one most likely to include the illegal Cost Plus Percentage of Cost (CPPC) contract type

Fixed Price Contract

- Government perceives risk to be all up front, and so is more likely to audit the proposal in depth prior to award
- More likely to be subject to defective pricing audit
- If change orders occur, may need to support with actual cost or FAR compliant cost estimates



BUSINESS SYSTEMS CONSIDERATIONS

Estimating System

- If subject to evaluation, likely evaluated using DFARS Estimating System Rules at 48 CFR 252.215-7002 (17 criteria) whether a DoD or other award
- The system must be in place prior to submission of the proposal

Accounting and Timekeeping System

- Pre Award Evaluation may be limited to SF 1408 requirements
- If subject to post award evaluation, likely evaluated using DFARS Accounting System Rules (18 criteria) at 48 CFR 252.242-7006 whether a DoD or other award
- Adequate system must be in place upon award to support indirect rate calculations and invoicing

Purchasing System

- If significant purchases under government cost type contract expected, the government may be concerned with your purchasing system
- If subject to evaluation, likely evaluated using DFARS Purchasing System Rules (24 criteria) at 48 CFR 252.244-7001 whether a DoD or other award



TOP TIPS FOR STRUCTURING ORGANIZATION

Culture

- The culture of many commercial organizations is not well adapted to the regulatory compliance requirements of government contracting.
- Requires new policies, procedures and controls to ensure compliance.
- Some employees may resist the change from the way things have been.

Risk Exposure

- In a multi business unit organization, exposing all business units to the risks associated with regulatory compliance on government contracts may not be a sound approach.
- Organizations often choose to bifurcate the risk by creating a business unit that will house all federal work (prime and subcontract) that will be subject to FAR, CAS and other requirements.

Cost Containment

- There are significant costs of government compliance. Exposing multiple business units to these costs can have significant implications to cost containment.
- A centralized regulatory compliance structure is often the solution to contain costs.



COMPLIANCE STRATEGY

Understanding the Opportunity and the Requirements

- What opportunities does the company wish to pursue?
- Which regulations (CAS, FAR, etc.) impact the companies readiness to pursue these opportunities?
- What structure will be most efficient at achieving compliance?

Gap Assessment

- What is the current state with regards to affected business units?
- What elements of the current organizational structure are problematic?
- Which policies, procedures and controls are needed to achieve compliance?
- Which of these gaps are most important to address first?
- What is the cost versus the benefit of addressing these gaps?

Remediation

- Address high priority gaps that prevent organization from bidding on government work.
- Assess which gaps must be addressed before submitting proposals and which can be addressed later
- Establish a remediation plan and timeline
- Execute Remediation Plan



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