

MARY KAREN WILLS
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EDUCATION

B.S., Commerce (concentration in Accounting) University of Virginia

BIO/SUMMARY

Managing director and leader of the Government Contracts Practice at Berkeley Research Group, LLC

Mary Karen Wills is an expert in the field of government contract accounting, administration, and compliance. She has over 30 years of experience providing consulting and financial advisory services to companies and organizations that range from middle market to the Fortune 100 to international NGOs. Ms. Wills has in-depth experience with the Federal Acquisition Regulation (FAR), Cost Accounting Standards (CAS), 2 CFR 200, and other federal government procurement regulations.

Ms. Wills' expertise includes working with companies in virtually every industry, including professional services, aerospace, defense, higher education, health insurance, manufacturing, information technology, telecommunications, professional services, construction and engineering, high tech, biotech, and not-for-profit and NGO industries, all of which receive federal contracts. She specializes in advising commercial companies on how to adapt practices to conform to the complex government contracting regulated environment.

Ms. Wills leads the Government Contracting practice area for BRG. BRG is an expert services consulting firm that provides strategic consulting and litigation consulting across many industries and competencies. Ms. Wills is responsible for overseeing the Government Contracting practice area's business development activities, maintaining client relationships, serving as an expert on client matters, executing projects successfully, attracting and retaining employees, and achieving targeted goals.

Ms. Wills has experience with all forms of government contract acquisition matters, from competitive procurements to commercial item exemptions, as well as General Services Administration (GSA) Schedule and other government-wide acquisition vehicles. She has expertise advising companies obtaining and undergoing audits of GSA Schedules, and defending in asserted price-reduction matters. She provides advice throughout the entire life cycle of government contracts, and provides expert analysis on a myriad of complex government contract accounting and contract administration related matters.

Ms. Wills has extensive experience working with companies that have been suspended or debarred from federal government contracting activities. Her work entails advising companies in designing compliance programs and corporate integrity agreements to mitigate identified government contracting issues.

Ms. Wills has worked with companies on due diligence assignments, complex transaction structuring, and post-acquisition integration. She is an expert at advising organizations as they restructure for competitive purposes, including the strategic, organizational, cost accounting, and other regulatory impacts associated with mergers and acquisitions.

Ms. Wills has directed special investigations, fraud investigations, *qui tam*/whistleblower allegation investigations, and other litigation consulting assignments. She has assisted companies as they prepare and present voluntary disclosures, whereby results and findings were presented in connection with settlement negotiations. She has testified as an expert witness on varied matters. Ms. Wills has been admitted under protective orders before the Government Accountability Office and the Court of Federal Claims for bid protest matters.

Specifically, Ms. Wills has extensive experience in the following areas:

- Indirect rate and NICRA development and rate restructuring
- Cost Accounting Standards Board Disclosure Statement preparation
- CAS cost impact preparation and compliance
- Cost accounting system development and risk assessment
- Contract administration and compliance
- Claims preparation, including change orders, requests for equitable adjustment, terminations
- Compliance assessments and business system/ICAPS assessments
- Commercial pricing and GSA Schedule
- Earned Value Management System reviews
- FARS, Defense Federal Acquisition Regulation Supplement (DFARS), and Agency FARS Supplement regulatory expert
- Internal audit reviews and risk assessments
- Internal investigations
- *Qui tam*, whistleblower, and fraud investigations and litigation
- Material management and accounting system reviews
- Purchasing system reviews
- Estimating system reviews and Truth in Negotiations Act compliance
- Bid protests, including cost realism reviews

PREVIOUS POSITIONS

Director, leader of the Business Consulting Group for Argy, Wiltse & Robinson, P.C.
Director, leader of the Business Consulting Practice for Beers & Cutler PLLC (now Baker Tilly)
Partner, Arthur Andersen Washington, DC, Director of Government Contracts Group

EXPERT TESTIMONY AND BID PROTEST EXPERIENCE

Ms. Wills has extensive bid protest experience, including expertise in cost realism and cost issues associated with bid protests. She has been admitted under protective orders before the Government Accountability Office and the Court of Federal Claims for bid protest matters. She has directed litigation support and fraud investigation assignments. She has assisted companies with voluntary disclosures, where results and findings were presented to government agencies, legal enforcement agencies, OIGs, and government audit agencies in support of settlement negotiations. In addition, she has testified as an expert witness. She has been admitted under protective orders before the Government Accountability Office for several bid protest matters.

SELECTED AREAS OF CONSULTING EXPERIENCE

Regulatory Compliance and Governance

- Performed assessments of compliance with federal procurement regulations, including CAS, FAR, and Agency Supplements including USAIDAR, DFARs, and other Agency Specific Regulations
- Performed assessments and mock audits of compliance with OMB Circulars
- Internal control reviews, outsourced and co-sourced internal audits, enterprise risk projects and business system assessments, including accounting system adequacy, cost estimating systems, labor charging, billing, contractor purchasing systems, material management systems
- Instituted comprehensive compliance programs and policies
- Instituted and served on organizational compliance steering committees
- Developed ethics policies, conflict of interest policies, programs and code of conduct policies
- Training in governance matters

Government Contract Accounting and Contract/Grant Administration

- Consultation on FAR, CAS, and OMB Circulars, including OMB A-21, A-110, and A-122
- CAS compliance assessments and Disclosure Statement preparation
- Cost impact proposal development and quantification
- Indirect rate development and restructuring
- Incurred cost submissions
- DCAA, SIGAR, OIG, and other government audit support
- Accounting system design and implementation
- Contract and grant management system and processes
- Contract closeout
- Terminations, REAs, and change orders

GSA Schedule, VA Schedule, and GWACs

- Strategic pricing analyses and commercial sales practices “CSP” disclosures
- Implementing compliance programs around GSA Schedules
- Price reduction clause monitoring and reporting
- Pre-award, post-award, and renewal OIG audit support
- Compliance with sales reporting and IFF reporting
- Investigations and voluntary disclosures involving GSA schedule matters
- False claim investigations and settlements

Global Development/NGOs

- Compliance programs, audits and assessments
- OMB Circular A-21, A-110 and A-122 consultation and audit support
- NICRA development and F&A rates
- Restructuring of NICRA rates to accommodate varying donor requirements
- Strategic planning and assessments
- Field operation audits and monitoring
- Sub-award and sub-recipient monitoring
- Voluntary disclosures and investigations

Merger and Acquisition Assistance/Strategic Business Consulting

- Performed due diligence assessments and assisted in sale of companies
- Assisted in integration activities, including consolidation of entities, accounting systems and rate structures, as well as earn-out calculations
- Developed consolidation and carve-out strategies and methodologies
- Created home office, shared services and service center structures and rate models
- Facilitated development of strategic plans, comprehensive budgets and forward pricing rate models
- Restructuring proposal preparation

Special Investigations, Voluntary Disclosures, and Legal Support

- Worked with legal counsel on comprehensive internal investigations, many of which resulted in voluntary disclosures to U.S. government
- Worked with compliance monitors to implement remediation measures and compliance programs
- Cost expert in bid protest matters
- Testifying expert on government contract related matters, including disputes

PROFESSIONAL ASSOCIATIONS AND OUTSIDE AFFILIATIONS

Certified Public Accountant: Virginia, Maryland, and District of Columbia
American Institute of Certified Public Accountants

Virginia Society of CPAs
National Defense Industrial Association
Professional Services Council
Institute of Management Accountants
National Contract Management Association
Greater Washington Society of Certified Public Accountants

NOT-FOR-PROFIT BOARD AFFILIATIONS

Girl Scouts of the Nation's Capital, Board Member
Counterpart International, Board Member