

**RYAN D. BYRD, CPA, CFE**  
Managing Director

BERKELEY RESEARCH GROUP, LLC  
1800 M Street, N.W. Suite 200 | Washington, DC 20036  
Direct: 202.480.2721  
[rbyrd@thinkbrg.com](mailto:rbyrd@thinkbrg.com)

## SUMMARY

### **Managing Director, Government Contracts Practice, Berkeley Research Group, LLC**

Ryan Byrd is a Managing Director with BRG in Washington, DC, and an expert in the field of government contract accounting, administration, and compliance. He has experience providing consulting, financial advisory, and audit services to companies and organizations that range from middle market to the Fortune 100. Mr. Byrd has in-depth experience with the Federal Acquisition Regulation (FAR), DFARS, USAIDAR, Cost Accounting Standards (CAS), Office of Management and Budget (OMB) Circulars, and other Federal government procurement regulations.

Mr. Byrd's expertise includes working with companies in a variety of industries including professional services, aerospace, defense, construction and engineering, manufacturing, information technology, telecommunications, biotech, higher education, insurance, healthcare, and not-for-profit organizations, all of which receive Federal funds. He has advised numerous commercial companies on how to adapt practices to conform to the unique government contracting–regulated environment.

Mr. Byrd has experience with all forms of government contract acquisition matters, from competitive procurements to commercial item exemptions. He assists throughout the entire life cycle of government contracts and provides expert advice on a myriad of complex government contract accounting and contract administration–related matters.

Mr. Byrd assists clients in government contract disputes including lost profits, delay & disruption, contract breach, and termination. He provides assistance with the preparation of termination settlement proposals, requests for equitable adjustment, change orders, and claims. His work entails providing assistance on CAS compliance, Disclosure Statement preparation, and development of Cost Impact Proposals associated with changes to disclosed accounting practices.

Mr. Byrd has extensive experience working with companies that have been suspended or debarred from Federal government contracting activities. His work entails assisting companies in designing compliance programs and corporate integrity agreements to mitigate identified government contracting issues.

Mr. Byrd has worked with companies on merger and acquisition assignments on both the buy- and sell-side. He provides due diligence support to identify issues/benefits associated with cost accounting and other regulatory impacts associated with the transaction.

Mr. Byrd has directed special investigations, fraud investigations, alleged False Claims investigations, qui tam/whistleblower allegation investigations, and other litigation consulting assignments. He has assisted companies in preparing and delivering voluntary disclosures, with results and findings presented in connection

with settlement negotiations. He has been admitted under protective orders before the Government Accountability Office and the Court of Federal Claims for bid protest matters.

Mr. Byrd has performed financial statement audits of publicly traded and private companies. He has extensive experience preparing and analyzing financial statements and disclosures, and in applying and adhering to Generally Accepted Accounting Principles.

## **SELECTED AREAS OF CONSULTING EXPERIENCE**

### **Regulatory Compliance and Governance**

- Performed assessments of compliance with Federal procurement regulations, such as CAS, FAR, and Agency Supplements including DFARS, AIDAR, and other agency-specific regulations
- Performed Business Systems Assessment and Remediation pursuant to DFARS Business Systems Requirements
- Performed assessments and mock audits of compliance with OMB Circulars
- Performed internal control reviews, outsourced and co-sourced internal audits, and business system assessments, including accounting system adequacy, cost estimating systems, labor charging, billing, material management accounting system, government property, and contractor purchasing systems
- Instituted comprehensive compliance programs and policies
- Developed ethics policies, conflict of interest policies, programs, and code of conduct policies
- Delivered training on governance matters
- Evaluated compliance with the Service Contract and Davis Bacon Acts and identified risks related to labor categories, wages, fringe benefits provided, and the calculation of fringe benefit cost

### **Government Contract Accounting and Contract/Grant Administration**

- Consulted on FAR, CAS, and OMB Circulars, including 2 CFR 200
- Performed CAS Compliance Assessments and Disclosure Statement Preparation
- Developed Cost Impact Proposals and Quantification
- Developed Indirect Rate Structures and Performed Restructuring Analysis
- Prepared Incurred Cost Submissions
- Provided DCAA, SIGAR, OIG, and other Government Audit Support
- Designed and Implemented Accounting Systems
- Developed Contract and Grant Management Systems and Processes
- Performed Contract Closeouts
- Prepared Contract Terminations Settlement Proposals, REAs, and Change Orders

### **Construction and Engineering**

- Reviewed and prepared claims for change orders, delay, and disruption
- Quantified damages on commercial disputes arising from Government contracts, including damages

resulting from contract breach and lost profits

- Reviewed and prepared termination settlement proposals on contracts terminated for convenience
- Consulted on forensic accounting and funds tracing matters involving allegations of defective pricing, false claims, mischarges, improper labor charging, and improper billings

### **Special Investigations, Voluntary Disclosures, and Legal Support**

- Worked with legal counsel on comprehensive internal investigations, many of which resulted in voluntary disclosures to US Government
- Performed forensic accounting analysis and prepared expert reports in matters related to alleged fraud, statutory violations, voluntary disclosures, contractor claims, and government investigations
- Worked with compliance monitors to implement remediation measures and compliance programs
- Performed Ability-to-Pay analysis in US Government penalty actions
- Admitted under protective orders before the Government Accountability Office for bid protest matters related to price/cost reasonableness and realism
- Recent expert and bid protest experience includes:
  - United States of America v. Charles L. Clarke, II – Civil Action No. 14-125-WOB-JGW
  - Freeman, Sprankle, Cabalace, Kelii, Leahey, ET AL. vs. VSE Corporation
  - Bid Protest B-407230, Global Bos Solutions, LLC
  - Bid Protest B-407818, PAE Government Services, Inc.
  - Bid Protest No. 14-354C, Space Exploration Technologies Corp.
  - Bid Protest B-410486, DZSP 21 LLC
  - Bid Protest B-414086, Alphaport, Inc.
  - Bid Protest No. 18-86C, DZSP 21, LLC

### **International Development/NGOs**

- Developed compliance programs and performed audits and assessments
- Provided OMB Circular 2 CFR 200 consultation and audit support
- Developed NICRA and F&A Rates
- Prepared restructuring of NICRA rates to accommodate varying donor requirements
- Provided NICRA Audit support
- Performed complex assessments of monetization awards and requirements
- Performed field operation audits and monitoring
- Developed regional office allocations structures and accounting
- Performed sub-award and sub-recipient monitoring
- Prepared contract closeouts
- Provided budgeting, forecasting, and cash management assistance, including FLOC
- Performed enterprise risk/governance analysis
- Worked with legal counsel on voluntary disclosure 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
- Prepared restructuring proposals

## **EDUCATION AND PROFESSIONAL CERTIFICATIONS**

B.S., Accounting, University of Maryland, College Park, MD

Certified Public Accountant (CPA)

Certified Fraud Examiner (CFE)

## **PREVIOUS POSITIONS**

Senior Manager, Business and Government Contract Consulting Group, Argy, Wiltse & Robinson, P.C.

Manager, Aerospace and Defense Audit Practice, KPMG, LLP

Adventist Healthcare

Trinity Health

## **PROFESSIONAL ASSOCIATIONS AND OUTSIDE AFFILIATIONS**

Certified Public Accountant, Maryland and Virginia

American Institute of Certified Public Accountants

Greater Washington Society of CPAs

National Defense Industrial Association

Professional Services Council

Humentum

American Bar Association, Public Contract Law Section, Non-Attorney

## **PRESENTATIONS**

- “Subcontract Management and Oversight,” GWSCPA Government Contracting Committee, January 28, 2011
- “Suspension and Debarment,” InsideNGO 2012 Annual Conference, Washington, DC, August 1, 2012

- Moderator, “Current Issues in Government Contracting,” Suspension and Debarment Panel, Association of Accountants & Financial Professionals in Business, November 2012
- “Government Contracting: Maximizing Big Ticket Claim Recoveries and Managing Terminations, Audits and Investigations,” Big 5 Construction Show, Dubai, UAE, November 26, 2013
- “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” Public Contracting Institute, July 15, 2014
- “Accountability for Federal Grants,” Public Contracting Institute, May 21, 2015
- “Navigating Suspension and Debarment: What If It Happens to You,” InsideNGO Annual Conference, Washington, DC, July 29, 2015
- Second Annual Compliance and Government Investigations Update: “Practical Strategies for Responding to Government Investigations and Improving Your Compliance: Government Contracting and Procurement Fraud,” September 10, 2015
- “When It Happens to You! Responding Internally/Externally to Fraud and Corruption,” InsideNGO Legal Symposium, November 19, 2015
- “Best Practices in Treasury Management,” 27th GWSCPA Nonprofit Symposium, Washington, DC, December 3, 2015
- “2 CFR 200: What You Need to Know in 2016,” Public Contracting Institute, March 16, March 24, and April 6, 2016
- “Trends in Federal Investigations by USAID’s OIG, SIGAR, and SIGIR,” InsideNGO Annual Conference, Washington, DC, July 13, 2016
- “Establishing the Investigative Team & Developing Organizational Investigation Policies,” InsideNGO Conducting a Fraud Investigation: What You Need to Know Fraud Symposium, September 28–29, 2016
- “Cost, Pricing and Accounting Panel”, PubKLaw, Washington, DC, December 15, 2016
- “ACFE 2016 Global Fraud Study, Lessons for the INGO Community,” InsideNGO Roundtable, Washington, DC, February 15, 2017
- “Fraud Types and Best Practices for Preventing Fraud,” InsideNGO Fraud Symposium, Washington, DC, March 15, 2017
- “Navigating Non USG Procurement Requirements; 2 CFR 200 and Beyond”, InsideNGO Annual Conference, Washington, DC, July 21, 2017
- “Cost, Pricing and Accounting Panel”, PubKLaw, Washington, DC, December 7, 2017
- “Federal Grants Forum”, Public Contracting Institute, Washington, DC, April 16, 2018
- “Strengthening Capabilities Through Strategic Alliances, Acquisitions and Other Arrangements”, Humentum Annual Conference, Washington, DC, July 26, 2018
- “Cost, Pricing and Accounting Panel”, PubKLaw, Washington, DC, December 12, 2018
- “Detecting Fraud Through Vendor Audits”, Humentum Annual Conference, July 12, 2019
- “Cost Principle Anomalies and Quirks”, Grant Law Committee, ABA Public Contract Law Section, January 14, 2020