

## **Darrell Oyer**

### **Experience**

Prior to forming his own Firm in 1991, Mr. Oyer was a partner with Deloitte & Touche, an international accounting firm. He had approximately 9 years of experience with Deloitte & Touche, Touche Ross and Peat Marwick. Before that Mr. Oyer served nearly 20 years in the Defense Contract Audit Agency (DCAA) in various capacities. As a field staff auditor, he was involved in the large contractors' price proposals and review of direct and indirect incurred costs. As a DCAA Headquarters program manager he specialized in quantitative auditing techniques, statistical sampling, computer auditing techniques, judicial and quasi judicial cost accounting decisions and Cost Accounting Standards. Mr. Oyer was also Assistant Regional Director in the Atlanta Region, DCAA with responsibility for ten audit offices. Mr. Oyer served as Assistant Director, DCAA in all three functional areas: Operations and Professional Development, Resources, and Policy and Plans. He has represented the U.S. Government in dealings with foreign Governments in the audit of multinational procurements.

### **Areas of Expertise**

Mr. Oyer is highly experienced in the application and interpretation of the Federal Acquisition Regulation (FAR) and department FAR Supplements, Financial Accounting Standards Board (FASB) pronouncements and Cost Accounting Standards Board (CASB) promulgations. His work in these areas includes developing, implementing and reviewing cost accounting structures, accounting systems, estimating systems, cost control systems, purchasing systems and labor recording systems to ensure compliance with federal procurement accounting requirements. He has also designed compliance programs and prepared financial audit plans for internal audit organizations. He also performs audits of indirect cost rates for contractors with state and local government contracts. Mr. Oyer has testified in about twenty-five Board of Contract Appeals and court cases involving cost and government procurement issues.

### **Education, Certifications and Professional Activities**

Mr. Oyer received the Bachelor of Science degree in accountancy from the University of Illinois and a Master of Business Administration degree from American University. He is a Certified Public Accountant (CPA) in Virginia and is a member and Fellow of the National Contract Management Association (NCMA), a member of the National Defense Industrial Association (NDIA), and a member of the Institute of Management Accountants (IMA). He is past Chairman of the NDIA Procurement Division, is past chairman of the NDIA Contract Finance Committee, is past chairman of the NDIA Smaller Companies Subcommittee, has twice served as president of the Northern Virginia IMA chapter and is a former member of the National Research Committee of IMA and the IMA Management Accounting Practices Committee, and formerly the chairman of the Cost Accounting Standards Subcommittee of IMA. Mr. Oyer has the Certified Management Accountant (CMA) from the IMA, the Certified Professional Contract Manager (CPCM) from the NCMA, the Certified Cost Estimator/Analyst (CCE/A) from the Society of Cost Estimating and Analysis, and the Certified Data

Processing Certificate (CDP) from the Data Processing Management Association. Mr. Oyer is a member of the Procurement Roundtable, a non-profit organization whose members are former government procurement and contract administration executives. Mr. Oyer received the NDIA Howard Cork Memorial Award in 2003.

### **Business Associations**

Mr. Oyer is a Member of the Board of Directors of Schiebel Technology, Inc.; Warrenton, Virginia; a Member of the Advisory Board of the Government Contract Costs, Pricing, and Accounting Report and a Member of the Blue Cross/Blue Shield Financial Policy Board.

### **Publications and Speaking**

Mr. Oyer is editor of the texts "Accounting for Government Contracts—Cost Accounting Standards" (2006) and "Accounting for Government Contracts Federal Acquisition Regulation" (1985), is author of the book "Pricing and Cost Accounting--A Handbook for Government Contractors" (2000 and 2005) and authored the chapter on Activity Based Costing in government Contracts for the "Handbook of Cost Management" (1990). He wrote the lead article in the initial publication of "Government Contract Costs, Pricing, and Accounting Report" (1989) on the subject of Uncompensated Overtime and has contributed numerous articles since then. He co authored the Deloitte & Touche "A Guide to Truth In Negotiations (Defective Pricing, PL 87 653" (1986) and "Basic Cost Accounting Considerations in Government Contracting" (1989). Mr. Oyer was editor of the discontinued newsletter "Contract Pricing Advisor." He is also a frequent speaker and lecturer on contracting subjects and teaches graduate level accounting courses for the University of Houston--Clear Lake.