

Who we are

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HKA provides consulting services on complex government contracts matters. Members of our government contracts team have a deep understanding of the business and regulatory environments in which government contractors operate and have successful track records advising executives and their counsel on a wide variety of matters. We are experienced in finding practical, cost-effective solutions to challenges faced by government contractors and their counsel.

Many members of our team have testified at the U.S. Court of Federal Claims, the Armed Services Board of Contract Appeals, the Civilian Board of Contract Appeals, and other state and federal courts. Members of our team also have extensive experience providing assistance in negotiations related to disputes and alternative dispute resolution proceedings.

Clients have access to thought leaders with diverse skills and the ability to anticipate, investigate, and resolve complex challenges.



Paul Ficca
Partner, Regional CEO,
Americas

HKA in numbers



1,000+

people

including

consultants & advisors (Including Project Service Specialists)

500+

quantum, engineering, architecture and technical, delay, disruption, damages, and government contracts experts



offices

across

countries

experience in

countries



6,500+

clients worldwide

including government agencies, local authorities, investors, developers, owners, operators, architects, engineers, project & construction managers, contractors, specialist suppliers, manufacturers, banks, lawyers, and insurers

Instructed by

100%

of the world's

top 20

law firms (by revenue)



100k+

project disputes resolved

5

valued in excess of

\$250bn

2,000+

engagements per year

4

of the world's most spoken languages

250+

first-of-a-kind global megaprojects

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Government contracts services

Bid protest assistance

Bribery and anti-corruption services

- Foreign Corrupt Practices Act (FCPA)
- Various anti-bribery laws

Compliance and risk management services

- Business systems (e.g., accounting, estimating, purchasing systems) implementations and compliance evaluations
- Cost Accounting Standards (CAS) compliance evaluations
- Federal Acquisition Regulation (FAR) Part 31 compliance evaluations
- Defense Contract Audit Agency (DCAA) audit rebuttals and assistance resolving governmental audit issues
- Incurred Cost Submission (ICS) preparation and review
- Policy and procedure development

Grants and agreements (e.g., Office of Management and Budget (OMB) Uniform Guidance compliance evaluations)

Investigations

- False Claims Act (FCA)
- Forensic accounting (e.g., funds tracing)
- Fraud
- Improper billings

- Securities and Exchange Commission (SEC)
- Labor mischarging
- Offices of Inspector General
- Truth in Negotiations Act (TINA) (e.g., defective pricing)

Other government contractor support

- Business transformation services
- Commercial pricing
- **Emerging contractor services**
- Insurance claims and disputes
- Federal supply schedule issues (e.g., price reduction)

Prime contractor and subcontractor disputes

Request for equitable adjustment (REA) and certified claim preparation/review and assisting with appeals of Contracting Officer's Final Decision (COFD)

- Delay analyses
- **Expert testimony**
- Quantum determination
- Termination settlement proposal (TSP) preparation and assistance in reviewing and analyzing TSPs prepared by other parties

Project experience

- Aircrafts
- Autonomous aircrafts
- Combat vehicles
- Construction
- Environmental remediation
- Healthcare
- Information technology
- Launch systems

- Ocean exploration vessels
- Overseas security
- Radar systems
- Rail transportation
- Satellites and space stations
- Shipbuilding and repair
- Unmanned undersea vehicles
- Weapon systems



Bid-protest assistance

HKA experts have assisted manygovernment contractors and their counsel invarious capacities during bid protests beforethe Government Accountability Office (GAO), the U.S. Court of Federal Claims, and state courts.

We have authored multiple declarations regarding our findings related to price and cost issues. Some of the larger procurement protests in which HKA experts have been involved related to awards in the billions of dollars. Assistance has included the examination of the government agency's cost and price analyses, evaluation of offerors' detailed basis of estimates, and other cost and price issues.

Representative experience

- Cost analysis
- Cost realism
- FAR Subpart 15.404
- Price analysis
- Unbalanced pricing



A multi-billion-dollar contract

HKA experts were retained by the awardee/ intervenor on a bid protest in front of the U.S. Court of Federal Claims to evaluate costs related to the sole sourcing of a multi-billion-dollar contract. We evaluated the cost- and pricerelated data provided to the government, in both the intervenor's proposal and negotiations for adequacy and cost and price reasonableness. We also evaluated the relevant financial disclosures in the proposal, DCAA audit reports of the intervenor's proposed costs, and negotiation memoranda to determine whether the government negotiated fair and reasonable prices under FAR Part 15 and the Truth In Negotiations Act.

Major federal satellite procurement system

HKA experts evaluated cost realism and other issues pertaining to the award of a major federal satellite procurement system. We determined that the agency did not follow its own procurement guidance and issued a declaration that was included in the contractor's legal filings.

Protests of US \$20-billion-plus healthcare contracts

HKA has assisted both awardees and protesters on several US \$20-billion-plus protests for healthcare programs for uniformed United States service members and retirees (i.e., TRICARE).

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Bribery and anti-corruption

Our experience in a variety of industries and investigations and our global footprint in over 45 offices throughout 17 countries uniquely positions HKA to assist clients in evaluating regulatory compliance and assessing risk related to bribery and anti-corruption issues.

HKA has extensive experience in high-risk countries that have the most significant challenges with corruption and compliance issues. Our experience includes:

- The Foreign Corrupt Practices Act (FCPA)
- UK Bribery Act 2010

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- The Brazilian Anti-Bribery Law
- Organization for Economic Co-operation and Development (OECD) Anti-Bribery Convention

HKA experts have presented findings from their analyses to government attorneys and auditors, including the U.S. Department of Justice (DOJ), the Securities and Exchange Commission (SEC), the Office of Inspector General of many different agencies, the Defense Contract Audit Agency, the Defense Criminal Investigative Service, the Federal Bureau of Investigation (FBI), the Department of Veterans Affairs, and the Defense Logistics Agency, among others. HKA experts also have extensive experience with compliance programs designed to prevent enforcement actions.

Examples of services HKA offers in this area include:

Risk assessment and mitigation

- Evaluate sales risks associated with acquisitions of companies in high-risk environments.
- Identify internal control weaknesses and gaps in anti-corruption programs.
- Design and implement compliance programs.
- Conduct post-acquisition compliance audits.
- Provide training to clients.
- Perform due diligence related to a mergers or acquisitions.

Investigation support and damages quantification

- Perform analyses to identify potential FCPA violations and third-party agents.
- Interview client experts, vendors, and customers.
- Perform risk assessment and damages quantification.
- Provide forensic accounting support.

Monitorship assistance

- Serve as a self- or government-imposed independent monitor prior to and following settlements with regulators.
- Assist companies and counsel to prepare for and interface with governmentappointed compliance monitors.
- Serve as a forensic advisor to monitors and maintain a dedicated focus on assessing and implementing compliance-related aspects of remediation programs.



Forensic investigation for a manufacturing company

HKA experts conducted a forensic investigation for a manufacturing company being investigated by the SEC. The project included an assessment of compliance with the FCPA for an Oil-For-Food trade program in Irag.

Internal investigation into state bribes

HKA experts conducted an internal investigation for a Fortune 500 manufacturing company concerning payment of bribes to state-owned enterprises in Asia. Our experts issued and presented, in conjunction with counsel, a report to the FBI, the DOJ, and the SEC as part of the company's self-disclosure.

International rebate scheme at a multi-billion-dollar manufacturing company

HKA experts assisted a company in addressing potential FCPA issues related to a rebate scheme perpetrated by an executive over a 10-year period. HKA personnel developed a claim that began at US\$1.8 million and grew to more than US\$5.9 million. The US\$5.9 million claim was accepted by the company's insurance firm, and the company was cleared of any FCPA issues.

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Compliance and risk management services

HKA experts have extensive experience assisting companies manage risks and navigate complex compliance issues, including implementing business systems and control environments; assisting with audit responses; developing policies and procedures; and interpreting complex accounting issues arising under the FAR, FAR Supplements, and the CAS.

Cost allowability, indirect cost rates, and the CAS

HKA experts have deep experience with the CAS and the cost principles stipulated in FAR Part 31. We have assisted with CAS matters (e.g., Disclosure Statement preparation, calculating cost impacts from CAS noncompliance). We have reviewed or assisted in the preparation of incurred cost submissions. and reviewed accounting system reports, proposal basis of estimates, and contractor billings to evaluate compliance with federal rules and regulations. We have also prepared policies and procedures pertaining to cost accounting and other areas, assisted in the construction of indirect cost rates, and audited for unallowable costs as defined in FAR Part 31 and its supplements.

Government audit issues

HKA experts have authored numerous reports both analyzing and rebutting assertions made by DCAA and other government auditors. We have also written correspondence to DCAA and other government auditors on behalf of or in conjunction with clients. We are very familiar with DCAA's contract audit manual and audit programs, as well as DCAA's use of these sources of guidance in various types of audits.

Representative experience

- Business systems
- CAS
- Cost impact studies
- DCAA audits
- Disclosure statements
- Incurred cost submissions
- Policies and procedures



Rebutting a DCAA position

HKA experts advised a client during a DCAA pre-award survey that found the contractor's accounting system had material deficiencies because it did not pay all its subcontractors in a timely manner. Our experts assisted counsel in developing arguments rebutting DCAA's position. The Administrative Contracting Officer disagreed with DCAA's position and determined the accounting system to be adequate for contract performance.

Improving CAS compliance

HKA experts investigated the systems, processes, and procedures involved in the estimating, accumulating, and reporting of costs as required by CAS 401 for a government contractor. We reviewed over 80 contracts at issue during a period of five years and developed a detailed step-by-step work plan to assist our client with performing ongoing testing for CAS compliance.

Computing unrecovered pension costs over several years

HKA experts assisted a client in computing unrecovered costs pertaining to a pension curtailment as defined in CAS 413. Our experts analyzed recovered costs using cost accounting records spanning several years. HKA experts authored an expert report that was submitted alongside a certified claim for the client to recoup unrecovered pension curtailment amounts.

Establishing compliance environment

HKA experts assisted a government contractor in establishing a compliance environment suitable for administering CAS covered contracts. HKA experts assisted with the implementation of compliant estimating and accounting systems (e.g., drafting policies and procedures) and helped develop a control environment to mitigate risks associated with CAS noncompliance.



Our experts have assisted contractors with the preparation and review of over 1,000 TSPs. We have also rebutted government audit reports of contractor TSPs on many occasions. The contract values of matters on which HKA has provided termination assistance have ranged from thousands of dollars to billions of dollars. Our experts have met with Termination Contracting Officers (TCOs); assisted in the negotiation of settlements; and testified about their findings in mediations, arbitrations, and formal court hearings.

Representative experience

- Aircraft
- Construction
- Energy
- Future Combat Systems (FCS)
- Hybrid air vehicles
- Manufacturing plants
- Nuclear
- U.S. Postal Service
- Power plants
- Satellite communication vehicles



Assisting a contractor terminated by the U.S. Postal Service

HKA experts assisted a contractor terminated by the U.S. Postal Service in converting a termination for default into a termination for convenience. We performed a schedule analysis proving that the contractor was not at fault for various design changes.

Preparing a claim following partial termination

HKA experts assisted a subcontractor with the preparation of a claim resulting from the subcontractor's partial termination.

Our work consisted of reviewing the TSP that the subcontractor submitted to the prime contractor, repricing the TSP, and preparing a claim against the prime contractor. This work required extensive review of accounting records, invoices, equipment rates, labor, and overhead rates, along with billing records that related to the drilling of water wells in Iraq.

TSP assistance following terminations from the FCS program

HKA experts were retained by a major subcontractor to assist in its settlements with lower-tier subcontractors due to the termination for convenience of the U.S. Army's FCS program. Our experts reviewed and audited over 100 TSPs, including on-site audits of selected subcontractors' TSPs; authored expert reports based on the results of the audits; and provided general advisory services regarding the termination process. HKA experts also met with the prime contractor's TCO as well as government TCOs to assist with the ratification of the lower-tier subcontractors' TSPs. Our experts were also retained to rebut DCAA's findings regarding the major subcontractor TSPs, which included over US\$1billion in total costs claimed.



organizational restructuring,

among others.

HKA experts frequently

utilize advanced data analysis

HKA experts have presented the results of analyses underpinned by data analytics to various government oversight bodies (e.g., DOJ, General Services Administration (GSA), DoD Contracting Officers, U.S. Attorneys) and internal company stakeholders (e.g., the general counsel). Our databases can be maintained on CMMC-compliant servers.

Representative experience

- False Claims Act
- Fraud
- Labor charging
- · Price Reduction Clause



Mischarging of freight expenses

HKA experts supported deposition preparation related to an investigation by the DOJ and U.S. Postal Service related to an alleged mischarging of freight expenses at a major airline. Work performed included extensive pattern analyses of package delivery and flight arrival and departure data over eight years, preparation of supporting interview packages for dozens of flight routes, and identification of data anomalies. HKA experts oversaw the development and maintenance of SQL databases used to analyze millions of transaction-level delivery data records.

Alleged fraudulent labor charging

HKA experts worked with outside counsel to conduct an internal investigation of alleged fraudulent labor charging at a major defense contractor.

Work performed included extensive analyses of labor charging and related earned value management system data, preparation of supporting documents for meetings with suspected perpetrators and government investigators, and quantification of mischarges to the government. As part of our work, HKA experts developed and maintained SQL databases to analyze hundreds of millions of labor transactions.

Price Reduction Clause

HKA experts conducted analyses to evaluate compliance and potential damages in support of an investigation of potential Price Reduction Clause noncompliance by a government contractor. Our experts' work was performed in parallel with investigations from federal and state government oversight bodies (including the GSA and DOJ). HKA experts utilized SQL to analyze historical sales data to evaluate Price Reduction Clause compliance, support discovery requests, and evaluate potential damages. The results of our analyses, as well as the methods and techniques utilized to develop our analyses, were included as part of the company's responses to state and federal government officials.

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HKA experts have broad experience in supporting investigations in the government contracts space. In these matters, our experts have analyzed different aspects of our client's practices, including budgeting and billing, as well as practices to ensure compliance with the Price Reduction Clause, TINA, and other areas. We have assisted in determining potential exposure from noncompliance with applicable rules and regulations and have helped quantify potential damages.

We have assisted with various types of investigations, including:

- False Claims Act
- Foreign Corrupt Practices Act
- Forensic accounting
- Fraud
- Improper billings
- Inaccurate or incomplete certifications
- Labor mischarging
- Offices of Inspector General
- · Truth in Negotiations Act

Forensic accounting

HKA experts have extensive experience in utilizing forensic accounting and funds tracing techniques to find the sources of defective pricing, false claims, mischarges, improper labor charging, and improper billings. Findings in these matters have been presented to government attorneys and auditors, including experts from DCAA, the Defense Criminal Investigative Service, the FBI, Suspension and Debarment Officials, and the DOJ. HKA experts have also used funds tracing to help effectively rebut the government's assertion of rights to contractor-developed intellectual property.

TINA compliance (e.g., defective pricing)

HKA experts have evaluated "traditional" defective pricing allegations related to the alleged non-disclosure of cost or pricing data. As part of these efforts, HKA experts have analyzed information to determine if it meets the definition of cost or pricing data, evaluated whether cost or pricing data was meaningfully disclosed, and quantified damages in instances of defective pricing.

Risk assessment and mitigation

- Alaska Native corporations
- Defense/military
- · Federal supply schedules
- Medical devices
- Office supplies
- Professional services
- Residential
- Shipbuilding
- Small Business Administration
- Software development



Investigating qui tam allegations

HKA experts investigated qui tam allegations involving labor charging practices by a large government contractor. Our experts performed a detailed review of corporate accounting policies and procedures, CAS disclosure statements, contracts, and directions to supervisors regarding labor charging. We used this information to understand the contractor's labor charging practices and procedures, and evaluate how practices impacted invoicing to the government customer and estimating for subsequent work.

Investigation of major U.S. shipbuilder

The U.S. government alleged that supervisors at a large contractor directed their team members to mischarge their labor on various U.S. Navy and U.S. Coast Guard contracts dating back to the early 2000s, resulting in higher contractor profits. HKA experts were engaged to investigate the validity of the labor mischarging allegations, quantify the impact of labor mischarges to different contracts, and determine whether false progress reports were provided to the U.S. government. HKA experts assisted with conducting interviews of suspected perpetrators and prepared evidentiary packets detailing suspected mischarging. HKA experts also met with multiple U.S. government agencies (e.g., Navy, Coast Guard, DCAA) to explain the results of the investigation and respond to questions related to findings from the investigation. At the conclusion of the investigation, HKA experts assisted with developing compliance measures related to time recording and labor charging practices.

Grant and agreement services

HKA experts have assisted organizations that receive federal funds through grants and agreements with a variety of different issues (e.g., establishing compliant business systems, advising on compliance issues arising under applicable cost accounting requirements, resolving program income issues, and supporting investigations). Our experts have assisted a variety of entities, from small not-for-profits to publicly traded companies, with these issues.

Representative experience

- Business systems
- Contract administration
- Cost accounting
- Investigations
- Training



Assisting a not-for-profit organization refute U.S. government allegations

HKA experts assisted a not-for-profit organization that was being investigated by the U.S. government for allegations of overbilling on its federal grants. Our experts performed a detailed review of data supporting billings, the client's cost accounting records, and the client's calculation of allocable indirect cost. HKA experts quantified total costs that were incurred and billable and analyzed differences between incurred costs and billings. HKA experts also interfaced with U.S. government representatives on behalf of the client during the course of the investigation.

Providing investigative support to biotech company

HKA experts assisted a biotech company that was the subject of a DOJ investigation for allegedly mischarging time on its federal grants, agreements, and contracts. HKA experts evaluated a variety of cost accounting and billing issues arising under both 2 CFR § 200 and FAR Part 31, and in conjunction with outside counsel, compiled a matrix identifying material compliance obligations arising from the company's awards and how certain company practices could potentially create noncompliance with those obligations.



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Other government contractor support services

HKA experts have broad experience assisting government contractors with commercial pricing and federal supply schedules. Our experts have also provided support to contractors that are new to the federal market or that want to expand their footprint in the market.

Emerging contractor services

HKA experts regularly work with contractors that are either entering the federal market for the first time or enlarging their footprint in the federal market. These transitions have included shifts from no government business to contracting with the federal government, from the sale of only "commercial items" or "commercial services" to non-commercial government sales, and from solely fixed-price contracting to cost-reimbursement contracting. These types of matters have often involved defining new or changing existing business practices, developing policies and procedures, training contractor personnel, and/or updating cost accounting practices. In addition, our experts have deep experience assisting contractors in reorganizations and restructuring.

Commercial pricing and federal supply schedule contracting

HKA experts have assisted contractors with issues related to federal supply schedule contracting, including the impacts of triggering the Price Reduction Clause and/or the Defective Pricing Clause. We are experts on the audit practices of various Offices of Inspector General (including that of the GSA and DoD), as well as many other government oversight bodies.

HKA experts have conducted internal control reviews of client sales practices and assisted clients in modifying their systems to better control their sales discounting practices. Our experts are very comfortable using large database management software such as SQL server to quickly analyze data on these types of matters.



Assessing a contractor's compliance with GSA rules and regulations

HKA experts evaluated a contractor's compliance with GSA rules and regulations. Our experts determined the correctness of prices charged to the GSA and calculated potential overcharges. We also assessed potential False Claims Act exposure and quantified potential damages due to noncompliance with the Price Reduction Clause.

Strengthening internal controls for contractor under investigation

HKA experts were retained to help develop policies and procedures and strengthen internal controls for a government contractor that was under investigation by the Department of Justice. Policies developed included accounting, estimating, purchasing, and budget and planning.



HKA experts have assisted both government prime contractors and subcontractors in resolving disputes. In these matters, HKA experts have determined lost profits, analyzed claims against either the prime contractor or the subcontractor, and helped determine if the basis of award was fair and reasonable. Our experts are very familiar with FAR requirements and how those requirements relate to the relationship between a prime contractor and its subcontractors.

Representative experience

- Aerospace
- Aerostructures
- Construction
- Manufacturing
- Military vehicles
- Missile systems
- Professional services



Expert report rebutting subcontractor's lost profits claims

HKA experts were retained by a prime contractor in a dispute with a subcontractor over a teaming agreement. The prime contractor was being sued due to an alleged breach of a teaming agreement. We issued an expert report rebutting lost profits claimed by the subcontractor.

teaming agreement breach

HKA experts were retained by a subcontractor in a dispute over a teaming agreement with the prime contractor. Our experts calculated the subcontractor's indirect costs and lost profits due to the breach of a teaming agreement. We also calculated damages due to fraud and issued an expert disclosure.

Calculating lost profits following

Basis of award dispute rebuttal

HKA experts were retained by a prime contractor that was in a dispute with a subcontractor over the basis of award. Our experts reviewed related procurement files received from the client to assess for price reasonableness. We provided a rebuttal expert report and determined the basis of award to be fair and reasonable under FAR Part 15.



Requests for equitable adjustment and claims

HKA experts have significant experience preparing REAs and certified claims, as well as reviewing and analyzing REAs and certified claims prepared by other parties.

We have helped clients defend REAs to government representatives and negotiated resolutions with government auditors and contracting officers. We are experts in government regulations and audit guidance related to incurred cost audits, cost proposals, and REAs (e.g., FAR Subpart 15.404, FAR Part 31, and Chapters 9 and 12 of the DCAA's Contract Audit Manual). We are experts in using the critical path method (CPM) and the windows approach, among others, to perform schedule analyses to quantify delay. We understand and are very experienced in addressing the challenges of establishing causation (i.e., the cause and effect relationship between a party's action(s) and the contractor's added cost of performance).

When an REA is not satisfactorily negotiated or settled, a contractor often chooses to file a certified claim in accordance with the Contract Disputes Act (CDA). Our experts are very familiar with this process and have assisted hundreds of contractors in pricing claims, compiling support, and assisting in the resolution process. We have assisted with claims in excess of US\$1 billion, including providing testimony at the U.S Court of Federal Claims, the ASBCA, the Civilian Board of Contract Appeals, and various state and federal courts, as well as in arbitration and mediation.

Risk assessment and mitigation

- Aerospace and defense
- Construction
- Electrical substations
- Logistics
- Maintenance and modifications
- Medical facilities
- Radiological laboratories
- Shipbuilding
- Transportation services
- Utilities



Reviewing and restating an REA submitted to U.S. Marine Corps

HKA experts were retained to help review and restate an REA previously submitted to the U.S. Marine Corps. The client performed work under an indefinite delivery, indefinite quantity (IDIQ) contract with the U.S. Marine Corps to provide trained canine resources as well as the trainers and support services to accompany them. In conjunction with counsel, we provided recommendations on how best to revise and resubmit the client's claim against the U.S. Marine Corps.

Reviewing REAs on a government nuclear waste facility

HKA experts assisted a joint venture of major international contractors in the review and analysis of a series of subcontractor REAs on a Department of Energy nuclear waste disposal facility. We analyzed cost and schedule impacts across foundations. concrete, mechanical, and electrical work. Our experts also analyzed subcontractor schedules to evaluate compensable delay, and analyzed timerelated and direct cost impacts, including productivity impacts submitted by the subcontractor. Issues considered included design change impacts, late procurement of subcontractor and governmentfurnished equipment, resequencing, stacking of trades, fireproofing installation performance, reasonableness of published schedules, productivity, and impacts associated with field coordination of lower-tier subcontractors.

Key contacts



Greg Bingham
Partner
Washington, DC
gregbingham@hka.com



Partner
Washington, DC
jeffduval@hka.com



Josh Simpson
Partner
Washington, DC
joshsimpson@hka.com



Jamie Sybert
Partner
Pittsburgh, PA
jamiesybert@hka.com



Mike LaCorte
Partner
Washington, DC
mikelacorte@hka.com



Jim Thomas
Partner
Washington, DC
jimthomas@hka.com



Matt Danner
Director
Washington, DC
mattdanner@hka.com



Karl Fultz
Director
Washington, DC
karlfultz@hka.com



Julia Alcarez
Partner
New York, NY
juliaalcarez@hka.com



Jennifer Flickinger
Partner
Washington, DC
jenniferflickinger@hka.com



Rachelle Jackson
Director
Washington, DC
rachellejackson@hka.com



John Polcari
Director
Washington, DC
johnpolcari@hka.com

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Bill Gladden
Partner
Chicago, IL
billgladden@hka.com



Bill Guernier
Partner
New York, NY
billguernier@hka.com



Stephanie Raizon
Director
Washington, DC
stephanieraizon@hka.com



Milton Detty Associate Director Washington, DC miltondetty@hka.com



Patrick Jensen
Partner
Washington, DC
patrickjensen@hka.com



Cheryl LeeVan
Partner
Chicago, IL
cherylleevan@hka.com



Austin Romeo Associate Director San Diego, CA austinromeo@hka.com



Tim Overman
Partner
Dallas, TX
timoverman@hka.com



Tom Reynolds
Partner
Washington, DC
tomreynolds@hka.com





DECODING COMPLEXITY INQUIRIES@HKA.COM **HKA.COM**