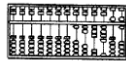


anya j. montgomery



COST ACCOUNTING SPECIALIST

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ADVANCED SPECIALIST - FEDERAL & COST ACCOUNTING

NON PROFITS, DOD CONTRACTORS, CPAs

Indirect cost rates - federal funding issues

Cost-accounting systems reviews

Temporary CFO services

ADVANCED SPECIALIST - FEDERAL & COST ACCOUNTING

In 1991 and for the next five (+) years I worked for Raytheon (RSN) on a large Dept of Defense (DoD) and Dept of Energy (DoE) contract - Johnston Atoll Base Ops. My CPA skills became advanced, progressive, and specialized in federal funding / federal cost accounting. I was "Deputy" FIN MGR/ PACOPS and I controlled 26 senior finance and cost accounting staff; I managed and reported over 250M in federal funds, cost and budgets, financial reports, GAO audits, etc. Daily I drew down from the federal reserve 2.5M; weekly 5M for payroll; annually 220M for construction. After this BOS contract ended in 1996, I segued into consulting clients that receive funding from a myriad of federal agencies. My clients are medium to large non-profits or contractors that receive payments from the federal government (DHHS, DoC, DoE, DoD, etc) and CPA firms. I also do internal control and SOX analyses of operations and I write excellent procedures.

INDIRECT COST RATES & FEDERAL FUNDING REQUIREMENTS

I designed a mathematical model that will specifically tailor per client and compute their Indirect cost rates. Simply stated the model: 1) begins with CPA prepared annual reports (financial audits); 2) translates them into "federal cost" language; 3) computes certifiable indirect rates. After the first model is complete it has future multiple uses: federal rate negotiations (fixed, provisional, final, restricted, etc); federal reporting; as an instruction model for teaching federal cost seminars on applications and uses of indirect rates to clients and CPA firms.

COST AND ACCOUNTING SYSTEMS OPERATIONAL REVIEWS FOR "ADEQUACY"

I do reviews of [cost-accounting systems](#) which are different than audits of [accounting systems](#) done by CPAs when they prepare financial statements and reports. The Sarbanes-Oxley Act (SOX) created after Enron, suggested separation of work on both types of systems (cost or accounting). I do federal grade cost system reviews to ensure that fundees systems are "adequate" enough to manage federal funds, which is the primary federal funding principle. The principle applies to proposals, budgets and fund management, all of which are subject to federal audit. Per client and federal agency requests, I review and make suggestions to enhance cost systems accordingly.

TEMPORARY CFO AND UPPER MANAGEMENT SERVICES

In addition to sitting-in for CFO's on leave, I do special project work for upper management such as: enhancements to grants management systems through integration of proposals, budgets, cost, and accounting departments; SOX-cost review of internal controls and written procedures; be their point of contact (POC) for any federal funding issue. anv agency.