

**PROFESSIONAL  
EXPERIENCE**

Mr. McGovern regularly consults with clients and their attorneys on damages, contract accounting, and cost recovery issues, including economic damages, intellectual property infringement, lost earnings, termination settlements, equitable adjustments, government cost principles, cost accounting standards, and cost accounting systems. His experience includes litigation support, deposition, and expert witness testimony.

He has been accepted as an expert witness in federal and state courts as well as at the ASBCA. He has also been appointed to the American Arbitration Association Construction Arbitration Panel.

Mr. McGovern also has extensive experience in forensic accounting engagements and subcontractor / vendor audits.

**PROFESSIONAL  
HISTORY**

***MCGOVERN & GREENE LLP***

Founding Partner, 2003 to present

Responsible for the litigation support and the construction, government, and commercial consulting practice.

***ROME ASSOCIATES LLP***

Partner, 2000 to 2002

Responsible for the construction, government, and commercial contractor consulting practice.

***MCGOVERN & MCGOVERN, CPAs AND CONSULTANTS***

Partner, 1992 to 2000

Senior Accountant, 1987 to 1992

Responsible for the construction, government, and commercial contractor consulting practice.

***WASTE MANAGEMENT, INC.***

Division Controller, 1985-1987

Served as controller for waste hauling and disposal division. Also responsible for financial reporting, cost accounting, and supervision of accounting staff. Assisted in negotiation of municipal contracts.

**ACADEMIC  
CREDENTIALS**

***Bachelor of Arts, Accounting***

Marquette University

Milwaukee, Wisconsin 1981-1985

**PROFESSIONAL  
CERTIFICATIONS**

***Certified Public Accountant***

University of Illinois

Urbana, Illinois 1986

***Registered Public Accountant***

State of Illinois 1989

***Certified in Financial Forensics***

American Institute of Certified Public Accountants

Durham, North Carolina 2008

***Certified Valuation Analyst***

National Association of Certified Valuation Analysts

Salt Lake City, Utah 2008

**PROFESSIONAL  
AWARDS**

***NCMA FELLOW***

This award recognizes significant contributions to the field of contracting and to the NCMA

***NCMA NATIONAL ACHIEVEMENT AWARD FOR OUTSTANDING SERVICE AND COMMITMENT TO PROFESSIONAL EXCELLENCE, 1998***

***DELEGATION LEADER, 2000 PEOPLE TO PEOPLE AMBASSADOR PROGRAMS CONTRACT MANAGEMENT DELEGATION TO CHINA***

**PROFESSIONAL  
AFFILIATIONS**

***NATIONAL CONTRACT MANAGEMENT ASSOCIATION (NCMA)***

National President 2000 – 2001

President Elect 1999 – 2000

Secretary 1998 – 1999

Treasurer 1996 – 1998

***VILLAGE OF OAK LAWN***

Treasurer 2006 to Present

***CONTRACT MANAGEMENT INSTITUTE (CMI)***

Trustee

***AMERICAN ARBITRATION ASSOCIATION***

Commercial Arbitrator

***AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS***

***ILLINOIS CPA SOCIETY***

***NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS***

***ASSOCIATION OF CERTIFIED FRAUD EXAMINERS***

Chicago Chapter Associate Member

***MARIST VOLUNTEER PROGRAM, INC.***

Former Director and Past President

**ARTICLES**

***REVENUE RECOGNITION FOR LONG-TERM CONTRACTS***

Contract Management Magazine, February 2002

***TERMINATIONS FOR CONVENIENCE OR BY DEFAULT***

Contract Management Magazine, April 1999

***SIGNIFICANT COST RECOVERY ISSUES IN TERMINATION FOR CONVENIENCE CASES***

Contract Management Magazine, April 1997

***FINANCIAL MANAGERS ESSENTIAL COGS IN THE CONTRACTING WHEEL***

Contract Management Magazine, August 1996

***EQUITABLY ADJUSTING PARTIALLY TERMINATED CONTRACTS***

Contract Management Magazine, January 1995

**REPRESENTATIVE  
CONSULTING AND  
LITIGATION  
ENGAGEMENTS**

Consultant to billion dollar environmental building controls and security systems contractor on major construction contract disputes since 1987. Regularly assist client with analysis of contract disputes, preparation of damage claims, and negotiations. Also, provide expert witness testimony.

Served as consultant and expert witness regarding damages on numerous personal injury cases involving claims for lost earnings and business devastation.

Consultant and expert witness for a large general contractor defending against an owner's claim for damages, stemming from alleged defective work and delays in completion. Audit of owner's claimed cost resulted in significant reduction to claim and favorable settlement.

Consultant and expert witness for plaintiff in trademark and trade dress infringement case. Prepared analysis of plaintiff's lost profits, price erosion, and cost of corrective actions. Also prepared an accounting of defendant's sales and incremental profits. Case settled.

Consultant and expert witness for plaintiff in patent infringement case involving patent for handling waste water slurries. Prepared lost profits and reasonable royalty analysis and testified at deposition and trial. Jury verdict in favor of plaintiff for @ \$1.2 million.

Served as expert witness for a contractor on government contract accounting issues in a matter before the ASBCA. Board ruled in favor of the contractor.

Served as a consultant and expert witness on damages for a large medical device manufacturer in a breach of contract case brought by a supplier. Case ruling in favor of device manufacturer.

Auditor and consultant for owner of national theater chain. Performed audit of incurred costs and billings on GMP contract for theater construction. Findings resulted in significant reduction of amount owed to the general contractor.

Consultant and expert witness for plaintiff in patent infringement case involving patents for high-tech medical research equipment. Prepared lost profits and reasonable royalty analysis. Case settled.

Engaged by the Bureau of Indian Affairs to perform a forensic audit of financial activity on a government funded school construction project. Audit revealed numerous instances of mismanagement of funds and resulted in the government recouping significant funds.

Consultant and expert witness for an international disaster recovery company, defending against an alleged breach of contract claim. Services include analysis of plaintiff's claims for under payment and lost profits. Case settled.

Performed audit of contractor billings on multi-million dollar resort hotel and golf course construction project in New Mexico. Verified compliance with billing requirements and terms of GMP contract.

**REPRESENTATIVE  
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Consultant to steel manufacturer undergoing \$70 million plant renovation project. Services include consultation on source selection procedures and fixed asset accounting policy, as well as periodic audit of contractor billings.

Consultant and expert witness for plaintiff service contractor in a breach of contract case against a municipal utility board. Calculated present value of profits lost due to alleged improper termination of contract. Case pending.

Consultant and expert witness for plaintiff landlord seeking damages from a tenant for lost rental income. Calculated present value of lost income net of mitigation. Verdict in favor of plaintiff.

Prepared and settled more than 200 terminations for convenience claims for Federal Contractors including manufacturers, construction contractors, and R&D companies. Proposals and settlements ranged from a few thousand to several million dollars and covered the spectrum of issues faced by contractors terminated for convenience.

Consultant to national retail chain on licensee contract violation case. Investigation resulted in \$1+ million settlement and significant compliance changes.

Consultant to numerous construction contractors on contract damage claims including delay claims, defective specification claims, and constructive changes claims.

Consultant to law firm for defense of copyright infringement cases. Analyzed plaintiffs' damages and issued expert reports. Both cases settled before trial.

Consultant to auto parts manufacturer in theft of intellectual property case. Engagement identified in excess of \$2 million of economic damages. Prepared expert's report and testified at deposition and trial. Case settled.

Consultant to national retail chain on telecommunications "cramming" and "slamming" audits.

Consultant to major aircraft manufacturer on contract damages case against US Navy. Suit ended with multi-million dollar award to contractor.

Consultant to law firm on copyright infringement case. Assisted attorneys with review of cost and accounting records. Prepared expert report on damages and testified at deposition. Case settled.

Consultant to law firm on health care fraud Qui Tam case. Assisted attorneys with analysis of case, review of financial records, discovery requests, and interviews of potential witnesses.

Consultant to law firm on false statements and defective pricing Qui Tam case. Assisted attorneys with analysis of case review of accounting and inventory records, discovery requests, and drafting of deposition questions.

**REPRESENTATIVE  
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LITIGATION  
ENGAGEMENTS**

Consultant to environmental testing lab performing a multi-million dollar cost reimbursement type contract for the Environmental Protection Agency. Assist client with preparing and negotiating incurred cost proposals. Also, advise on contract management and compliance issues and the company's cost accounting system. Frequently act as the lead interface with government auditors and contracting officers.

Consultant to aircraft parts manufacturer on commercial contract damages case against major aircraft manufacturer. Prepared claim and negotiated an approximately \$450,000 settlement.

Consultant to aircraft parts manufacturer in contract damages case against prime contractor. Prepared damage analysis and provided expert testimony at deposition. Case settled before trial. Also, provided assistance by analyzing damages sought in counter claim.

Consultant to major creditor in bankruptcy case. Engaged to assess debtor's plan of reorganization and to serve as a potential rebuttal witness.

Consultant to major retailer on vendor fraud scheme involving excess billings. Provided audit assistance, analysis of records, and damage computations. Investigation resulted in significant recovery for the client.

Consultant to individual in divorce case. Created database and analyzed financial transactions to identify under-reported income.

Consultant to research and development consortium formed to design a state of the art machine tool controller. When federal cost sharing contract was terminated, assisted client with audit and negotiation of numerous subcontractor claims and assisted in the preparation and settlement of the client's termination proposal.

Assisted federal contractor in negotiating settlement terms when contractor closed its facility and moved to another state before it had completed numerous Navy and Air Force contracts.

Assisted law firm with calculation, allocation, and distribution of a litigation account for union members who were the beneficiaries of a significant back pay settlement.