



## Wayne F. Leland, CPA, EA - Managing Partner

Wayne is an Ex DCAA Auditor and has over 35 years experience. Since co-founding Nperspective he has concentrated on helping government and DOD contractors update their accounting, job cost, and estimating systems to produce more accurate and timely accounting information while complying with government regulations per the FAR and DFAR. His current focus is to implement scalable accounting and job cost infrastructures that can handle a company's rapid growth. His accounting systems have been audited by DCAA and all have passed successfully. His current focus is also to establish acceptable bases and pools for clients to improve their accounting systems, allowing them to be more accurate on current contracts and to be more competitive when submitting proposals for new contracts.

Previous projects include designing and implementing accounting/job cost systems from the ground up that can grow with the company. Redesigning current accounting systems to establish more competitive bases and pools (most recent redesign was audited and approved by DCAA). Establishing/updating policies and procedures to comply with DCAA internal control requirements. Designing and implementing estimating systems to comply with DCAA forward pricing and provisional rate guidelines to allow the client a more efficient billing system for cost and flexibly priced contracts. Establishing job cost accounting systems that allow clients to compute percentage of completion, work in process, earned, unbilled, and billed, unearned amounts by job. Establishing flexible estimating systems that are able to adjust indirect rates on a prospective basis to more accurately reflect the projected indirect rates. This allows the client to bid large projects that, if awarded, would dramatically change the company and its indirect rates.

Prior to forming Nperspective Wayne was the CFO (ultimately president) for a seven corporation managed health care group that was successfully sold. He has quarterbacked numerous acquisition projects both from the buy and the sell side.

Wayne began his career with Ernst & Young (a big 4 firm), was an IRS Agent for 9 years, a DCAA Defense Contract Auditor for 5 years, and owned his own CPA firm for 15 years before taking the CFO position mentioned above. He received his Bachelor's degree from the University of Central Florida after returning from Vietnam as a combat decorated veteran. He is an active member of the AICPA and the FICPA. Wayne has also been a guest panelist addressing the students at the Crummer Graduate School of Business (Rollins MBA) and is also a volunteer advisor at the Small Business Development Council (SBDC) - Advisory Board Council.