



Michael Manahan

Senior Project Manager

Mr. Manahan is a Senior Project Manager with David Pattillo and Associates in Johns Creek, Georgia. He has over fifteen years of experience providing job cost accounting, internal audit functions, compliance cost reviews, dispute resolution, project advisory services, change order analysis, and claims preparation and defense.

Mr. Manahan has experience assisting general contractors, subcontractors, government entities, owners and designers in both horizontal and vertical construction projects in the public and private sectors. A sampling of the construction projects that Mr. Manahan provided services on includes high rise condominiums, highways, bridges, airport terminals, runways and people mover systems, pole to pole infrastructure and maintenance, hospitals, manufacturing plants, and universities.

His work has included both prospective assistance on construction projects and retrospective forensic reviews. He has the ability to simplify complex challenges to facilitate effective communication and guidance for clients.

Mr. Manahan has extensive experience in damages modeling, including quantification of damages for delay and labor productivity analyses. Additionally, he is technically proficient in cost report analysis, contract compliance, earned value analysis, GMP/budget tracking and litigation support. His work has been instrumental for clients in negotiations, mediations, deposition preparation and other dispute resolution mediums.

Education

Northeastern University
2002 BS Business Administration (accounting)

Professional Experience

Navigant Consulting, Inc. (2002-2013) Associate Director. Worked with clients in a wide variety of industries, including construction, telecommunications, healthcare, and government contracts. Responsibilities encompassed managing internal and external teams of consultants in analysis development for dispute resolution services and advisory services. Concentrated focus on financial analysis, damages modeling, and litigation support for use in strategic business decisions, dispute resolution, and litigation.

Peterson Consulting (2001) Associate. Provided dispute resolution services for clients in construction and engineering, government contracting, information technology, and retail/commercial development. Gained valuable experience working with industry leading professionals performing financial modeling for valuations, lost profits, and contract termination.

Beacon Electric Company (1999-2001) Accountant. Performed daily accounting activities for an electrical contractor. Duties included accounting software management, accounts payable, accounts receivable and liaison for external audits. Additionally, he was highly involved in rate generation for estimating activities, project cost/performance tracking and database management for power supply maintenance.

Representative Projects

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- **Georgia State Park Cabin Renovations – Chatsworth, Georgia**

Mr. Manahan was retained as the testifying expert relative to a rehabilitation program of lodging in a State Park. The program involved extensive work to remodel 10 cabins under an accelerated time frame. Mr. Manahan's involvement included an analysis of the project performance, change orders, project costs, and outstanding contract balance for the largest subcontractor in the program. Additionally, Mr. Manahan analyzed and rebutted the general contractors counterclaim alleging cost incurred for supplementation and the completion of the client's scope. Mr. Manahan's expert report was instrumental in the negotiation and favorable settlement of the claims prior to trial.

- **United States Army Research and Laboratory Facility – Fort Detrick, Maryland**

A large, national subcontractor engaged DPA to assist in the preparation of a Request for Equitable Adjustment during the construction of a United States Government Laboratory building. Mr. Manahan's role included a review of the subcontractors estimating and job cost procedures. Additionally, the role included justification for a Modified Total Cost approach in preparing the quantification of damages. Mr. Manahan performed an in depth productivity study utilized as the basis for measured mile included in the submission of the Request Equitable Adjustment. The Request for Equitable Adjustment was paramount in the negotiations, resulting in a favorable settlement prior to the contractual dispute resolution process.

- **International Hotel and Casino Development – Nassau, Bahamas**

A large international contractor engaged DPA on the development of resort complex consisting of five hotels, conference center, and a casino. Mr. Manahan performed a contemporaneous analysis of schedules in the negotiation of large change orders as the result of delays and disruptions during the course of construction. Multiple and continuous changes in design significantly impacted the ability of the client to complete the project. Mr. Manahan worked closely with senior members of DPA to advise the client in a strategy to achieve project completion and recuperate its cost over runs.

- **New College Campus Library – Chattanooga, Tennessee**

A large regional contractor retained DPA on the construction of a new library at a state university. The role included the coordination of claims from various subcontractors and the general contractor for submission to the university. Mr. Manahan's role included working closely with the client to review its internal cost reporting systems and quantification of damages. Mr. Manahan prepared and coordinated a comprehensive claim for damages from all parties. This analysis was included in the preparation of a Request for Equitable Adjustment.

- **Reconstruction of Electrical Substations – Basrah, Iraq**

The Department of the United States Army retained DPA to analyze claims levied during the construction of multiple electrical substations during reconstruction efforts in Iraq. The project included the construction of five substations throughout the Basrah region in Iraq. Mr. Manahan's role in the engagement included a detailed analysis of the cost over runs alleged by the contractor, including security costs, delay costs, and other cost over runs. His role also included a review of FAR and DFAR regulation to assure the appropriateness of the submitted claims. Mr. Manahan also assisted in the schedule analysis detailing critical project delay and causation analysis to determine the responsible party for the critical delay. Mr. Manahan was involved in the preparation of the expert report utilized in rebutting the claims presented by the international contractor.

- **United States Air Force Hangar Facility – Fort Stewart, Georgia**

A United States Government contractor retained DPA to prepare an expert report in defense of claims levied by the prefabricated steel building subcontractor and the counterclaim from the client for supplementation and delay costs incurred as a result of the subcontractor. Mr. Manahan's role included a schedule analysis detailing critical project delays and disruptions impacting the completion of the building. Mr. Manahan also performed an independent review of quantum claims levied by both parties. The claim on behalf of the client included the justification of supplementation costs incurred by the client to recover critical project delays caused by the performance of the subcontractor. Mr. Manahan's work was heavily relied upon in the preparation of the expert report.

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- **New Interstate Roadway – Charlotte, North Carolina**

Mr. Manahan worked with a state Department of Transportation in defense of the largest claim ever levied against the agency. Mr. Manahan's analysis included the compilation and organization of claims from one general contractor and seven subcontractors. The claims alleged included extended general conditions, escalation and productivity losses. Mr. Manahan determined the actual damages incurred by each contractor and if those losses were the responsibility of the DOT or others. Mr. Manahan provided extensive deposition support to counsel; including analysis and guidance related to false claim acts potentially violated by the contractor. This analysis was key in negotiations, which resulted in a favorable settlement for the client prior to trial.

- **Sewer System Inspection and Rehabilitation Program – Atlanta, Georgia**

Mr. Manahan directed a compliance review of the procedures and billing practices of a large municipality's sewer rehabilitation program. The review encompassed an internal investigation of the municipality's personnel as well as an external investigation for proper billing by the contractor. As a result of the review, Mr. Manahan assisted in the preparation of damages for over billing and improper billing by certain contractors. Additionally, Mr. Manahan prepared a conceptual estimate on behalf of the municipality in anticipation of CIPP liner failing to meet contract specifications.

- **HUD Multi-Family Housing Construction – Chicago, Illinois**

Mr. Manahan assisted in the defense of a Federal False Claims Act charge against a national contractor in the construction of multiple HUD apartment buildings. Mr. Manahan's review included eight separate project files. The analysis encompassed the internal estimate, proposal, cost accounting, and billing practices for the contractor. In addition to authoring sections of the expert report, Mr. Manahan assisted counsel with deposition examination of the opposing expert. The analysis was used by the client to settle prior to exposing considerable risk at trial.

- **Remediation of Regional Reservoir – Hillsborough County, Florida**

Mr. Manahan assisted in the preparation of a conceptual estimate model for the remediation of a county reservoir in Florida. Mr. Manahan was tasked with providing the technical preparation of the estimate model to allow for multiple scenarios in designs provided by an outside design firm. Trial resulted in a favorable verdict for the client.

- **Greenfield Steel Processing Plant – Mobile, Alabama**

Mr. Manahan was involved in on-going change order review and negotiation during the construction of a large steel processing facility. The analysis was utilized by the client to assist in negotiating fair and equitable change orders and also to minimize the client's financial liability moving forward. In addition Mr. Manahan performed earned value analysis of key subcontractors in anticipation of mitigating future project delays.

- **Bridge Replacement Project – Clearwater, Florida**

Mr. Manahan assisted in the preparation of an expert report submitted in rebuttal of claim filed by the contractor on a large scale bridge project. For his part, Mr. Manahan provided a detailed labor analysis and equipment rate analysis. In addition Mr. Manahan performed an analysis of the general conditions portion of the project costs as they related to delay damages.

- **Emergency Waterway Cleanup due to Hurricane Katrina – New Orleans, Louisiana**

Mr. Manahan worked with the US Department of Justice to review invoices related to emergency waterway cleanup work after Hurricane Katrina. Mr. Manahan created a large database to outline all costs paid by the USDOJ associated with the emergency work. In addition, the costs were analyzed for compliance under FAR regulations. With the database Mr. Manahan was able to segregate the costs to different areas of the emergency cleanup and recommend to the USDOJ amounts potentially recoverable to them.

- **Emergency Roof Replacement at Multi-Building Condominium Complex – Vero Beach, Florida**

Mr. Manahan quantified damages for a roofing contractor performing an emergency re-roof of a multi-building condominium complex as a result of damage from a hurricane. Mr. Manahan provided deposition testimony as to the means and methods undertaken in the damages quantification.

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- **Construction of New Automated Train System – Atlanta, Georgia**

Mr. Manahan assisted the owner by analyzing large change orders during the construction process of an automated people mover system. Mr. Manahan's work involved a detailed review of the change order estimates provided by the contractor and utilized project cost records to ensure the reasonableness of the change order value. Mr. Manahan was also involved in the negotiations between owner and contractor to determine the final value of the change orders.

- **Construction of New County Courthouse Building – Charlotte, North Carolina**

Mr. Manahan reviewed a claim submitted from a contractor performing work on new construction of a courthouse. Mr. Manahan utilized pay applications, estimate data and project costs to create an earned value analysis to show the timing of the potential losses incurred by the contractor. In addition, Mr. Manahan performed a detailed review of the labor records and change orders to determine actual labor rates and the practices of how premium time was paid by the contractor to its leased labor.

- **Airport Runway Construction – Gulfport, Mississippi**

Mr. Manahan performed an analysis of a contractor's claim submitted for an aircraft ramp project located in the Gulf Coast region. Mr. Manahan's duties included a detailed review of the cost records provided to determine actual cost impacts due to Hurricane Katrina and losses due to other project factors. By analyzing actual cost and estimate records, Mr. Manahan was able to segregate the contractor's losses and provide guidance for an expert report that resulted in a favorable settlement for the client.

- **Highway Relocation Project – Cincinnati, Ohio**

Mr. Manahan created multiple databases to aid in the depositions taken by the client for a large scale highway relocation. Mr. Manahan was able to distinguish discrepancies between multiple estimates from multiple sources allowing the client to utilize the information showing double counting and omissions on the part of the expert witness for the opposing side.

- **Emergency Repair of Railroad Bridges due to Hurricane Katrina – Gulf Coast Region**

Mr. Manahan reviewed the invoicing practices of subcontractors for emergency disaster relief efforts in the Gulf Coast as a result of Hurricane Katrina. The client, a national railroad company, relied on Mr. Manahan's findings to aid in its claim to its insurance company and to determine the actual amount owed to its contractors. Mr. Manahan's work included recreating actual costs for the project, detailing man hours and equipment usage, and determining reasonable equipment rates based on Blue Book.

- **Expansion of Semiconductor Manufacturing and Microprocessor Development Plant – Hudson, Massachusetts**

Mr. Manahan assisted a global technology company to analyze certain issues alleged to have affected its design-build contractor during construction of an addition to the facility. Additionally he performed a detailed analysis of the accuracy and validity of contractor claimed costs for overruns allegedly due to actions and/or inactions of the owner. Mr. Manahan's work included analysis and creation of a statistical sampling of contractor monthly invoices and supporting documentation including employee daily time reports, personal expense, and other documentation necessary to segregate allowable and unallowable expense reimbursements.

- **Investigation into Appropriateness of Contracts – Los Angeles, California**

Mr. Manahan worked with a large national health care system regarding anti-kickback and Stark laws. He extensively reviewed contracts between practicing physicians and the health care system. His work also includes a detailed review of payments made on behalf of the health care system to the contracted physicians. Mr. Manahan worked with large pieces of financial data to determine the validity of the payments and the internal audit performed by the client.

- **Construction of International Airport Terminal – Boston, Massachusetts**

Mr. Manahan was involved in a construction dispute case involving a highly visible public building. Mr. Manahan reviewed the cost accounting system and data. With that information he developed a damages model incorporating both direct and indirect costs. His findings were presented to the client within a Request for Equitable Adjustment. His work also included the development and management of a large database for use in the creation of an as-built schedule analysis.

- **Retail Development Anti-Trust Dispute – Tilton, New Hampshire**

Mr. Manahan worked with a commercial developer to help resolve an anti-trust matter. His work included providing a lost profits model for the client after an extensive review of contract and lease documents for the client's tenants.

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- **Wireless Service Acquisition Dispute – Basking Ridge, New Jersey**

Mr. Manahan worked with a large telecommunications firm on a dispute resolution case. His duties included the validation of a cost allocation model provided by the client. Through interviews and document review, he was able to recreate and validate the process used for developing the model for the purpose of an expert report.

- **Investment Firm Liability Matter – New York, New York**

Mr. Manahan assisted a client to determine the liability of a large investment firm regarding opinions it released on a fraudulent company. Mr. Manahan was responsible for reviewing the opposing sides expert report and the relied upon documents. He helped to determine the legitimacy of the documents based on Generally Accepted Accounting Principles.