

Taylor L. Moss

Manager

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Taylor Moss is a Manager with Chess Consulting LLC. He provides consulting services to companies in a wide range of industries including defense, professional services, manufacturing, engineering, and information technology.

Professional Experience

Government Contracts and Regulatory Compliance:

- Taylor assisted a major government contractor in reviewing its business systems, including the labor accounting system, to assure compliance with applicable regulations. This included mapping the client's current processes, testing of the internal controls, and issuance of a report containing findings and recommendations.
- Taylor worked on the preparation of a government contractor's Incurred Cost Submissions for multiple years. This included preparing detailed schedules supporting the submissions and the calculation of actual indirect rates, analyzing significant variances between actual incurred costs and billings, analyzing the underlying detail of certain accounts to determine proper treatment and allowability, and reviewing contract and proposal documentation.
- Taylor assisted a major government contractor with the evaluation of its existing revenue recognition methodology and processes compared to the requirements under Accounting Standards Codification 606 – *Revenue from Contracts with Customers* (ASC 606). Taylor reviewed a sample of the company's active contracts to determine if and how they would be impacted by ASC 606. As part of the review, Taylor assessed the terms of each contract and determined the discrete contractor performance obligations; he also documented key contract information and conclusions regarding potential ASC 606 impact.
- Taylor assisted outside counsel for government contractors in connection with multiple contract claims. His responsibilities included reviewing supporting documentation, analyzing damage model calculations, and providing guidance regarding proper calculation.

Disputes and Litigation:

- Taylor has supported outside counsel for government contractors in connection with multiple bid protests. He has performed extensive analyses of price/cost and other issues raised during the protest. He has also assisted in preparing exhibits and researching regulatory guidance.
- Taylor performed analyses in support of a lawsuit alleging fraud and other misconduct. This included a detailed review of accounting data, indirect costs, and labor rates, as well as the calculation of the damage amount, and resulted in an expert report detailing findings and conclusions. As part of the damage calculation, Taylor analyzed labor rates and performed other variance analyses to determine overbilling amounts. Taylor also performed a review of the opposing expert report and assisted with the preparation of a rebuttal report.
- Taylor worked on the investigation and litigation support related to a \$300 million claim for construction costs in West Africa. His work included analyzing and investigating the contents of the claim, including vendor, contract, invoice, and payment analysis, and searching for fraudulent payments and Foreign Corrupt Practices Act (FCPA) violations.

- Taylor assisted outside counsel with analyses in response to an insurance claim by a large government contractor for business interruption losses. This included researching underlying documentation and applicable regulations in order to make adjustments to the claim calculations, as well as developing workpapers provided to opposing counsel to present the analysis. As part of the analysis, Taylor performed an in depth review of proposals, contracts, and other relevant documents to determine any possible Truth-in-Negotiations Act violations and misuse of government funds. Additionally, he performed detailed calculations to determine indirect cost and rate impacts to the claim. Taylor's responsibilities also included working with counsel to develop topics and questions to be used during depositions of relevant individuals.
- Taylor supported outside counsel for a multi-million dollar electronic systems provider in the aerospace industry in the determination of damage estimations and rate impacts. He worked directly with client personnel and provided analysis regarding the determination of damages in connection with improper accounting practices. His responsibilities also entailed evaluating documentation provided by the client, including reviewing accounting records and contracts, and creating schedules to support findings.
- Taylor assisted in the performance of an independent review involving a restaurant group and its servers' uncompensated time. His involvement included performing a detailed review of timekeeping and payroll records and assisting in the calculation of the settlement amount.

Education

- Virginia Polytechnic Institute and State University, B.S., Accounting and Information Systems, *summa cum laude*