

David Dishmon, CPA

Director

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David is a Director with Chess Consulting LLC. He has over 20 years of experience in government contracting in the areas of accounting, internal audit, and regulatory compliance. He has experience with multiple industries including aerospace and defense, telecommunications, professional services, information technology, higher education and non-profits, and healthcare. Prior to joining Chess, David worked with a regional accounting firm; and previously was the Director of Internal Audit and Compliance, and Ethics Officer at a mid-sized public company. During his time as Director of Internal Audit and as Ethics Officer, he established policy and procedures for the Ethics Office, oversaw corporate compliance in coordination with General Counsel, and led the Internal Audit Function.

Professional Experience

Government Contracting Advisory Service:

- **Emerging Contractor Services.** Mr. Dishmon has worked with contractor management to prepare for SF 1408 Pre-Award Surveys and develop/review provisional and forward pricing indirect rates for compliance. He has assessed controls, provided recommendations to address gaps identified, and provided counsel to management as recommendations were implemented. He also assists contractors with contract closeout/quick closeout strategies with government agencies.
- **Cost Allowability.** Mr. Dishmon has evaluated client accounting records to assess cost allowability in accordance with FAR Part 31 – Contract Cost Principles and Procedures and other agency supplemental regulations. In this regard, he has developed audit plans and managed audits of Incurred Cost Submissions including Home Office allocations for adequacy and compliance, including allowability of cost.
- **Cost Accounting Standards.** Mr. Dishmon has advised clients on CAS related issues. He has developed general dollar magnitude and cost impact packages for submission to DCMA and DCAA. He has assisted contractors in evaluating the impact of potential accounting changes on their cost structure, including the assessment of impact on contract costs.
- **Compliance Reviews.** Mr. Dishmon has performed internal audits / gap assessments of contractor business systems. He has managed audits of estimating, budget and planning, accounting, purchasing and compensation systems to verify compliance with applicable regulations (e.g., TINA, FAR, CAS, FCPA), and reported results and recommendations to senior management. Additionally, he has performed reviews of business system controls, and assisted with the creation of control definitions and objectives to comply with government contract regulatory requirements in support of ERP system implementations. He has also provided guidance and support to general counsel on federal regulatory matters including GSA Schedule compliance.
- **Claims Pricing and Support.** Mr. Dishmon has prepared requests for equitable adjustment. He analyzed cost impacts of changed work and prepared claim pricing support. He has also prepared pricing support for terminations for convenience.

- **Higher Education and Non-Profits.** Mr. Dishmon has worked with entities to prepare incurred cost submissions, evaluate business system controls for compliance with Title 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and assess their cost accounting methods for CAS compliance. He also assisted in the investigation of financial misconduct by a rogue employee in connection with government contracting activity.
- **Organizational Conflicts of Interest Assessments.** Mr. Dishmon has led teams conducting independent review assessments of organizational conflicts of interest (OCI). These reviews consisted of assessing internal corporate OCI policies, special contract requirements (specifically Centers for Medicare and Medicaid contracts) and FAR guidance to ensure complete OCI compliance within government contractor operations.
- **Outsourced Government Contract Compliance.** Mr. Dishmon has assisted clients with the management of their government contract compliance function, assisting in areas such as coordination with government auditors/DCAA, internal business system evaluations, audit preparation, completion of indirect cost proposals, and provisional/forward pricing rate packages.

Corporate Governance:

- **Business Risk Management / Internal Audit.** Mr. Dishmon has supported senior management in the performance of organizational oversight in areas such as operations, compliance, strategy, and financial statements. He has performed enterprise-wide risk assessments, and has established Governance, Risk and Control processes for organizations. He has developed internal audit plans designed to address key risk areas, managed completion of the internal audit plans, and reported findings and recommendations to senior management and audit committees. Additionally, he has performed quality assurance reviews of the internal audit function using IIA’s mandatory guidance under the International Professional Practices Framework.
- **Ethics and Compliance.** Mr. Dishmon led an ethics and compliance function for a publicly traded company. He has performed ethics and compliance audits and administrative agreement audits, and has reported results to audit committees and board of directors. He has also advised general counsel, ethics officers, and audit committees on corporate governance matters including the development and review of corporate ethics and regulatory compliance programs.
- **Sarbanes Oxley / Internal Controls.** Mr. Dishmon has managed Sarbanes Oxley programs for government contractors. He has worked closely with management to assess and monitor processes to support Sarbanes-Oxley, Section 302 and 404 conclusions on the effectiveness of the internal control environment.

Complex Accounting and Business Advisory:

- **Financial Accounting and Reporting.** Mr. Dishmon has advised senior management and audit committees on financial accounting and SEC reporting matters. He has provided consultation and support on the interpretation and implementation of new accounting standards, including for example revenue recognition accounting standard – ASC 606 and lease accounting standard – ASC 842.

Education

- George Mason University, B.S., Accounting
- Certified Public Accountant licensed in the Commonwealth of Virginia