TOM REYNOLDS

DADTNIFC





Expert Information

Qualifications

BS Business Management MS Accountancy CPA

Professional Memberships

AICPA, NDIA

Services

Commercial Damages and Valuation
Forensic Accounting and
Investigations Government
Contracts

Industries

Aerospace and Defence, Financial Services

Regional Experience

Americas

Expert Highlights

- Certified Public Accountant licensed in Virginia.
- Extensive knowledge of government contracting regulations and requirements.
- Experienced investigator and negotiator.
- Extensive experience within the aerospace and defense section.
- Instructor for government contracting training seminars.

Tom Reynolds is a forensic accountant with 20 years of experience across multiple industries. He has acted as an assistant to the named expert on five occasions.

Tom has assisted in the preparation of expert reports for matters in litigation, recently in connection with a \$385 million Cost Accounting Standards (CAS) 405 and 406 deferred cost dispute. He has led or assisted in several investigations including in relation to alleged False Claims Act violations, assessing compliance with regulations and statutes, quantifying damages and assessing the appropriateness of business system practices.

Prior to becoming a consultant, Tom conducted financial statement audits for government contactor clients and evaluated compliance with applicable GAAP requirements. He worked across the aerospace and defense, professional services, and manufacturing industries focused on revenue recognition practices, inventory valuations, and the evaluation of complex business transactions.

Tom has extensive knowledge of critical government contracting regulations and requirements, including the Federal Acquisition Regulation (FAR), Defense Federal Acquisition Regulation Supplement (DFARS) and CAS. He has presented contractors' positions and facilitated negotiations with contracting officers, the Defense Contract Audit Agency (DCAA), the Defense Contract Management Agency (DCMA), and other regulatory bodies. He is also widely experienced in due diligence and considerations regarding the acquisition process, ranging from reviewing contract waterfalls, evaluating contracts and audit status to understanding the impact of ongoing litigation, evaluating internal control structure, cost accounting practices and indirect rates structures.

Tom is a certified public accountant (CPA) in Virginia and has been published as a contributing author regarding matters of government contract cost accounting and government contract audits and compliance. He has presented on these matters to various seminars and

at aerospace and defense related forums.

Contact

Email: tomreynolds@hka.com

Location: , United States