

*Department of Defense
Office of the Inspector General Organization*



FRAUD CATEGORIES

Mark S. Boyll
Associate General Counsel

"One Professional Team"
Accountability - Integrity - Efficiency



FRAUD CATEGORIES



1. NON-CONFORMING SUPPLIES

**A. Fails to meet Form, Fit, or Function (FFF);
product does not work**



FRAUD CATEGORIES



2. PRODUCT SUBSTITUTION

A. Authorized vs. Unauthorized

B. Unauthorized *product* substitution

C. Unauthorized *personnel* substitution



FRAUD CATEGORIES



3. TESTING FALSIFICATION

A. No testing

B. Sample/partial/improperly conducted testing

C. Falsified test results



FRAUD CATEGORIES



4. ACCOUNTING RELATED FRAUD

A. Cost mischarging on "Cost Plus" Contracts

B. Double billing

C. Indirect cost pool components



FRAUD CATEGORIES



5. COUNTERFEIT PRODUCTS/MARKINGS

A. Counterfeit systems and/or parts

B. Counterfeit markings

C. "JAN" and "J" brands – Government owned certification marks



FRAUD CATEGORIES



6. CONGRESSIONALLY IMPOSED RESTRICTIONS

A. Socio-Economic restrictions

B. Country of Origin restrictions

C. Appropriation Act restrictions



FRAUD CATEGORIES



7. ENVIRONMENTAL REGULATIONS

A. Generation, removal and disposal of hazardous waste

B. Qualification of personnel performing work



FRAUD CATEGORIES



8. INSIDER INFLUENCE/USE OF INSIDE INFORMATION

A. Bribery/kickbacks

B. Disclosure of Source Selection Sensitive information



Questions?

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CONTACT INFORMATION



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