

Review of Consultant/Professional Services Cost Accounts

FRAUD INDICATORS

- **No formal signed agreements or contracts; however, large sums paid for “services rendered” based on invoices with few specifics.**
- **Formal agreements or contracts exist but are vague as to services to be rendered, and no other documented support, such as detailed invoices, trip reports, or studies, exists to justify the expenses.**
- **Services paid for were used to improperly obtain, distribute, or use information or data protected by law or regulation.**
- **Services paid for were intended to improperly influence the content of a solicitation, the evaluation of a proposal or quotation, the selection of sources for contract award or the negotiation of a contract, modification, or claim. It does not matter whether the award is from the Government, a prime contractor, or any tier subcontractor.**
- **Services paid for were obtained or performed in some way that violated a statute or regulation prohibiting improper business practices or conflict of interest.**
- **Services paid for violated a Federal, state, or local statute or regulation.**
- **Services paid were recorded in unusual accounts or cost objectives**