

## **Falsification of Documents**

### **FRAUD INDICATORS**

- **Information on the supporting document provided does not match information obtained from third party sources, such as confirmation letters to vendors, subcontractors, or assist audits.**
- **Information on the supporting document conflicts with other available contractor information or related source documents.**
- **Unreasonable delays in providing supporting documentation that should be readily available.**
- **Unreasonable or unexplained delays in providing agreed-to briefings/walk-throughs or access to employees with pertinent knowledge to the subject matter being audited.**
- **Differing supporting documents provided for the same costs in separate audits.**
- **Original documentation consistently unavailable for the auditor's review.**
- **Consistently poor, illegible copies of supporting documentation.**
- **Different supporting documents provided for the same item with unit prices varying widely for the same part, for no obvious reason.**
- **Changes to the original documentation that do not appear to be authentic, such as different print or incorrect spacing.**