

Make or Buy Decisions in a Proposal Audit

FRAUD INDICATORS

- **Pattern of switching from make to buy or vice versa without proper notification to the Government.**
- **Misrepresentation of the monetary effect of switching from make to buy or vice versa.**
- **Documented lower vendor price and still proposing as a make item.**
- **Indications of altered supporting document(s).**
- **Inadequate internal controls over make or buy decisions and/or continued failure to correct known system deficiencies.**