

## **Material Transfers and Material Management and Accounting System (MMAS)**

### **FRAUD INDICATORS**

- **Transfers from ongoing jobs to open work orders for items previously delivered.**
- **Transfers from ongoing jobs to open work orders for items scheduled for delivery in the distant future.**
- **Transfers from Government contracts (projects) to commercial projects.**
- **Transfers from cost-type job orders to fixed-price job orders.**
- **Transfers at costs substantially different (higher or lower) than actual costs.**
- **Mass transfers from one job order to various other job orders. No physical inventory is left on the original job order, but it still has costs charged to it.**
- **Patterns of material transfers that are not compliant with established policies and procedures.**