

Repetitive Bidding of Duplicative Material Costs

FRAUD INDICATORS

- **Repetitive noncompliance with the contractor's disclosed bidding/estimating practices.**
- **Repetitive, significant noncompliances with CAS and/or the contractor's CAS Disclosure Statement.**
- **Inconsistencies between the proposal bill of material and the engineering and/or manufacturing bill of material.**
- **Proposed material requirements that cannot be verified to engineering drawings or other production documents.**
- **Nomenclature similarities between proposed direct material items and items normally bid indirect as part of an overhead rate or as part of a material cost estimating factor.**
- **Vague terms used to bid materials based solely on management's judgments or rough estimates.**