

SUSPECTED IRREGULARITY REFERRAL FORM

Follow enclosed guidance and DCAA Instruction 7640.16 when providing the following information:

1. Name, FAO, RORG number, telephone and FAX numbers, and e-mail address of the auditor preparing the referral.

2. Contractor's name, division, and address. Identify if the contractor is a small/disadvantaged (8a) firm.

3. Government entities (e.g. Navy, DOE, HHS, etc.) affected by irregularity. If possible, identify contract(s), types, amounts, and major program(s) affected.

4. Classification of irregularity (See the enclosed instructions)

5. Prepare, on a separate page, a concise description of the irregularity. Include the following criteria: **who, what, where, when, how, how much**. If possible, identify regulatory provisions and/or statutes violated. Attach documentation (appropriately cross-referenced) as necessary.

6. Reason for treating this as other than normal questioned costs (e.g. if suspected fraud, where is the **material statement**, which is **false**, and why do you think it is **known** by the maker to be false?)

7. Estimated loss or impact to the Government. Explain basis and any reasons for limited current visibility of total losses.

8. Signature of Auditor and FAO Manager and date (must be signed and dated).

Auditor Date

Branch Manager/Resident Auditor Date

9. Distribution: Headquarters OTS, ACO/PCO, and Cognizant Investigator (See Appendix 1 of DCAAI 7640.16). Identify all addressees.

INSTRUCTIONS FOR PREPARATION OF FORM 2000

GENERAL:

Information which suggests a reasonable basis for suspicion of fraud, corruption, or unlawful activity affecting Government contracts must be reported **promptly**. For reporting purposes, **fraud** is defined as: a **material statement** of fact which is **false**, and **known** to be false. Other reportable irregularities include Kickbacks, Gratuities, Illegal Political Contributions, Foreign Corrupt Practices Act violations, and Agreements in Restraint of Trade. Activities **not** reportable on the Form 2000 include matters such as (1) those already known by the Government, (2) Voluntary Disclosures, and (3) unsatisfactory conditions (CAM 4-800).

An effective referral requires close communication between auditors, supervisors and FAO Managers. It is suggested that you also coordinate with your Regional Investigative Support Division (RSI) if there are any questions about whether or not to refer the matter, keeping in mind the need for **promptness**. Follow instructions in CAM 4-700 and DCAAI 7640.16 in preparing the Form. Use continuation pages as necessary, especially for question 5, keeping in mind the need for **conciseness**. Signature by the FAO Manager denotes that appropriate review was accomplished and he or she agrees that the information presented raises a reasonable suspicion of fraud, corruption, or other unlawful activity.

Classification of Irregularity (Form 2000, Item 4):

To assist the investigator in evaluation of the material presented, indicate in item 4 which of the following classifications best fits the matter being referred (more than 1 classification may apply):

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|------------------------------|--------------------------------|----------------------------------|
| 1. Defective Pricing | 5. False Claims/Certifications | 8. Ethical Violations |
| a. Pattern of Activity | a. Equitable Adjust. Claims | a. Kickbacks |
| b. Other (explain) | b. Termination Settlements | b. Gratuities |
| 2. Billing Irregularities | c. Indirect Cost Certification | c. Political Contributions |
| a. Progress Payments | d. Other (explain) | d. Foreign Corrupt Practices Act |
| b. Public vouchers | 6. Consultants/Subcontractors | e. Bribery |
| c. Other (explain) | a. Consulting Irregularities | f. Restraint of Trade |
| 3. Labor Irregularities | b. Subcontract Irregularities | g. Other (explain) |
| a. Timekeeping | 7. Materials | 9. Other Irregular Activity |
| b. IR&D/B&P Mischarges | a. Product Substitution | a. Conspiracy |
| c. Other (explain) | b. MMAS | b. Obstruction of Audit |
| 4. Accounting Mischarging | c. Other (explain) | (see CAM 4-708) |
| a. FAR 31/CAS 405 Violations | | c. Other (explain) |
| b. Improper Transfers | | |
| c. Unallocable Costs | | |
| d. Other (explain) | | |