

MASTER PROGRAM

Activity Code 48600	Suspected Irregular Conduct (SIC)
B-1 Planning Considerations	Version 1.7, dated May 2019

Purpose
1. The purpose of this investigative support assignment is to gather facts, records, and other evidential matter to assist the Agents and/or Attorneys to prove or disprove allegations against [<i>Company Name</i>] that it [<i>describe allegations</i>].
2. Description of allegations will include: <ul style="list-style-type: none">• Allegations• Period of Time (years)
Scope
The scope of our investigative support services will depend upon the ultimate direction this investigation takes. Initially our investigative support effort will focus on the initial scope/tasks to be performed. However, the scope is subject to change based on data currently available and data which will be obtained. The final direction of this investigative support effort will be determined by the investigative agency. Our investigative support services are not necessarily limited to the area disclosed. We may consider other contracts and/or time frames. Before commencing any significant effort, all investigative support effort shall be coordinated with the investigative agencies. The investigative support auditor and the supervisory auditor must discuss and agree to the scope of investigative support services to be provided. The case plan must reflect a mutual understanding between the auditor and the auditor's supervisor as to the scope of the evaluation. This case plan does not replace individual auditor judgment. The scope of the work performed does not constitute an audit or attestation engagement under generally accepted government auditing standards.
References
1. CAM 1-405 "Relationship with Investigative Agencies of the Government".
2. CAM 4-702.6 "Investigative Support Responsibilities".
3. CAM 4-702.7 Control of Documents Obtained Under Inspector General or Grand Jury Subpoenas and Civil Investigative Demands.
4. DCAA Regulation No. 7640.15 "Management and Monitoring of Suspected Contractor Fraud and Other Contractor Irregularities Program".
5. DCAA Instruction No. 7640.16 "Reporting Suspected Contractor Fraud and Other Contractor Irregularities".
6. DoDI 7050.05 "Coordination of Remedies for Fraud and Corruption Related to Procurement Activities".
7. Fraud Detection Resources for Auditors (Fraud Detection Resources)

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B-1 Preliminary Steps	WP Reference
Version 1.7, dated May 2019	
1. Review the allegations and investigative support request. Attend initial meetings with the AUSA and/or agent to get an understanding of investigative support required and the allegations to be reviewed. Summarize allegations on WP B.	
2. Determine if case is a Grand Jury (Rule 6e) case. If so, perform the following:	
a. Ensure that all OIS investigative team members assigned to the case are added to Rule 6e list. This includes the auditor, technical specialist (if case appears complex), supervisor and branch chief. Document this in Grand Jury log on the OIS shared drive.	
b. Document type and location (storage) of any Rule 6e material relating to the case (identification of actual Rule 6e material should be indexed).	
c. Complete the Rule 6e Questionnaire with lead agent and/or U.S. Attorney assigned to the case to determine what case related information should be protected under the Grand Jury Rules. Brief Supervisor and Branch Chief on results and determine how case will be managed and document this in planning workpaper B.	
3. Determine DoD and Government exposure for potential reimbursement from Non-DoD agencies. If there is significant non-DoD exposure, discuss path forward with supervisory auditor. If applicable, coordinate and request reimbursement from Non-DoD participating agencies.	
4. If applicable, review the Agent's interview notes of the conversation held with the "Relator/Source" to gain an understanding of specific allegations and any data already available.	
5. Obtain and review contracts and contract mods pertinent to the allegations. Summarize the impact of the contract terms with regard to the allegations and any data already available.	
6. Obtain data available in permanent files at the cognizant DCAA office to assist the Agents and/or Attorneys to prove or disprove allegations made.	
7. Upon request, participate in interviews to be conducted by AUSA and agents.	
8. Identify records received from agents, data currently available at the FAO and data provided with each of the allegations.	

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B-1 Preliminary Steps	WP Reference
9. Coordinate with requestor or AUSA and obtain approval to review any public information available through the contractor website to gain an understanding of the company, such as organization charts. If the company is unaware of the investigation then do not access the web site with a Government computer. Obtain AUSA or agent approval prior to performing this step.	
10. Meet with the AUSA and investigative agents to narrow the direction and scope of the investigative support services.	
11. Assist AUSA or agent in preparing subpoena for documents.	
12. Maintain Chronology of Events.	
13. Prepare Case Plan.	
14. Summarize results of preliminary investigative support steps.	

C-1 Detailed Steps	WP Reference
Version 1.6, dated November 2017	
<i>The auditor will determine the detailed investigative support steps to be performed based on the case plan developed as a result of the preliminary investigative support steps completed during the planning phase.</i>	
<i>If during the course of your investigative support you obtain information that might affect the cognizant FAO's incurred costs low risk sampling effort, bring the matter to the attention of your supervisor or branch chief and document the discussion. If applicable, the branch chief will call the FAO manager with relevant data and document in a follow-up email regarding the conversation. If applicable, document that the branch chief held discussions with the FAO manager.</i>	
1.	
2.	
3.	

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A-1 Concluding Steps	WP Reference
Version 1.6, dated November 2017	
1. Summarize results of investigative support services.	
2. Discuss the results with your supervisor.	
3. Discuss the results with customer representatives (e.g., DCIS, AUSA).	
4. When applicable, provide assistance to AUSA and/or agents during settlement discussions.	
5. When applicable, develop audit leads and provide to the cognizant FAO.	
6. Complete indexing and cross-referencing of support schedule(s).	
7. Draft closing memorandum.	
8. Coordinate disposition of working paper files. <ul style="list-style-type: none"> • File non 6(e) working paper files in Livelink in accordance with Investigative Support Standard Operating Procedures. • For 6(e) cases, the completed working paper file will be provided to the customer. Coordinate with the requestor to provide the working paper files. Inform the customer that DCAA will not maintain any 6(e) assignment files after the closing memorandum is issued. 	
9. Issue final closing memo to requestor which includes reference to disposition of working papers.	
10. If the case was initiated by a DCAA Form 2000, the referring auditor should be advised of the resolution of the case. If appropriate, consideration should be given for recognition of the referring auditor and/or other DCAA personnel that provided support to the investigative support auditor during the engagement.	

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