REPORT OF INVESTIGATION

28 July 2016

IV-16-0004

Alleged Labor Mischarging

(U) This report might not be releasable under the Freedom of Information Act or other statutes and regulations. Consult the NSA/CSS Inspector General Chief of Staff before releasing or posting all or part of this report.
(U) OFFICE OF THE INSPECTOR GENERAL

(U) Chartered by the NSA Director and by statute, the Office of the Inspector General conducts audits, investigations, inspections, and special studies. Its mission is to ensure the integrity, efficiency, and effectiveness of NSA operations, provide intelligence oversight, protect against fraud, waste, and mismanagement of resources by the Agency and its affiliates, and ensure that NSA activities comply with the law. The OIG also serves as an ombudsman, assisting NSA/CSS employees, civilian and military.

(U) AUDITS

(U) The audit function provides independent assessments of programs and organizations. Performance audits evaluate the effectiveness and efficiency of entities and programs and their internal controls. Financial audits determine the accuracy of the Agency’s financial statements. All audits are conducted in accordance with standards established by the Comptroller General of the United States.

(U) INVESTIGATIONS

(U) The OIG administers a system for receiving complaints (including anonymous tips) about fraud, waste, and mismanagement. Investigations may be undertaken in response to those complaints, at the request of management, as the result of irregularities that surface during inspections and audits, or at the initiative of the Inspector General.

(U) INTELLIGENCE OVERSIGHT

(U) Intelligence oversight is designed to insure that Agency intelligence functions comply with federal law, executive orders, and DoD and NSA policies. The IO mission is grounded in Executive Order 12333, which establishes broad principles under which IC components must accomplish their missions.

(U) FIELD INSPECTIONS

(U) Inspections are organizational reviews that assess the effectiveness and efficiency of Agency components. The Field Inspections Division also partners with Inspectors General of the Service Cryptologic Elements and other IC entities to jointly inspect consolidated cryptologic facilities.
I. (U) SUMMARY

(U//FOUO) This investigation was conducted based on a referral from the Associate Directorate for Security and Counterintelligence. [Redacted] an NSA subcontractor employee of [Redacted] had previously falsified her time and attendance records with past contractor employers and was suspected of continuing to mischarge against her current contract. Subsequently, the OIG opened an investigation on [Redacted] regarding potential labor mischarging on NSA contract [Redacted].


(U//FOUO) Based upon labor rates provided to the OIG ($108.52/hour), the 239.25 discrepant hours claimed by [Redacted] that she did not work equate to an approximate cost to the Agency of $25,963. A summary of the investigative findings will be forwarded to the prime contractor, [Redacted] and the Maryland Procurement Office (B3) outlining the false labor charges. The OIG will also provide a summary of the investigative findings to the Associate Directorate for Security and Counterintelligence (ADS&CI), Special Actions (Q242).
II. (U) BACKGROUND

(U) Introduction

(U//FOUO) ________ was a contractor employee, employed most recently by ________, supporting NSA from 16 June 2012 to December 2015. ________ was working as a subcontractor on a contract between NSA and ________, and was assigned to NSA contract ________ Technical Task Order ________. ________ performed duties as an (on-site) from March 1, 2015 through September 30, 2015. This contract was in support of ________. The OIG opened this case as a result of a referral from Q242, which had substantiated a finding that OPM had earlier made regarding ________. The termination of employment from defense contractor in 2012 was a result of the OIG misrepresentation of her time and attendance. The OIG investigation was opened to determine if ________ pattern of misreporting her time and attendance on the job persisted between the time that the OIG received the Q242 referral and when the OIG case was opened in August of 2015.

(U) Applicable Authorities

(U//FOUO) The investigation looked at possible violations of the following authorities. Full citations are contained in Appendix A.

(U) 31 U.S.C. §3802 – False Claims and Statement; liability

(U) FAR 31.201-2 – Determining Allowability

(U) FAR 52.216-7 – Allowable Cost and Payment
III. (U) FINDINGS

(U/FOUO) ALLEGATION: Did knowingly and willfully submit false timesheets to her company in violation of 31 U.S.C. §3802, causing the government to be billed for labor hours she did not actually perform; and likely causing to violate FAR 31.201-2 thereby reducing allowable costs and payments under FAR 52.216-72.

(U/FOUO) CONCLUSION: Substantiated.

(U) Documentary Evidence

(U/FOUO) Report of Investigation (ROI) dated 26 March 2014 File Number [redacted].

The ROI substantiated that [redacted] was terminated from [redacted] in 2007 for failure to maintain consistent work hours and the poor quality of her work; she was also terminated from [redacted] in 2012 as a result of misrepresenting her time and attendance. The ROI indicated that [redacted] was hired by [redacted] in October 2008 and, after an [redacted] audit of her work hours in 2012 revealed that she was committing time card fraud, she was confronted with the findings of the audit and the decision to terminate her employment. She offered no denial or excuse for her behavior and simply left the workplace with her personal items. The ROI contained evidence that [redacted] would comment to her coworkers that she was [redacted] company time and had figured out how to enter and leave the workplace without being detected, thereby making her whereabouts difficult to determine. The ROI indicated that [redacted] was hired by [redacted] in 2012, and by 2013 she was placed on a performance improvement plan predicated by the large number of hours [redacted] was taking for personal time off and leave without pay, resulting in a utilization rate (time on the job) which was lower than company policy expected.

(U/FOUO) Contract documents. Contract [redacted] was reviewed and is included in Appendix B. Section F of the contract noted that the place of performance was to be at the Contractor’s facility in Columbia MD unless the Contracting Officer approved another facility. Technical Task Order Number [redacted] noted that the work was to be performed at both government sites and contractor sites. The government would provide space for five contractors in NSA facilities.

(U/FOUO) Timesheets. On 16 September 2015 [redacted], Director of Contracts for the [redacted] provided the OIG with timesheets submitted by [redacted] covering the time period from 1 August 2014 to 31 July 2015. In addition, [redacted] provided the OIG with excerpts of the [redacted] Employee Handbook that related to time card policy, a
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The timesheets show the number of hours claimed to work each day on the \#\# Contract Task Order between 1 March 2015 and 31 July 2015 and demonstrates that those same hours were charged to the contract, totaling 729 hours for that time frame. In addition, \#\# charged 122.5 hours to personal time off and 16 hours to holiday leave. The Employee Handbook and Timecard Policy provide the following guidance to employees: employees are required to record hours worked on a daily basis; time worked is defined as time actually spent on the job performing assigned duties for a contract or customer; employees should record the number of hours worked to the nearest 30-minute (0.5 hour) increment; employees should be aware that under 18 U.S.C. 1001 criminal charges can be filed by the government against an employee that submits a false time card even though there is not a direct contractual relationship between the Government and the employee.

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(b) (3) - P.L. 86-36

(b) (6)

(b) (3) - P.L. 86-36

(b) (6)
(U) Testimonial Evidence

(U/FOUO) On 21 October 2015, 29 October 2015 and 17 November 2015, ___________ was interviewed and provided the following sworn testimony.

(U/FOUO) ___________ reported that she works 80 hours every two weeks and has worked at ___________ since March 2015. She reported that she does not really have a direct supervisor but works as part of a team and that she is well thought of among her team. ___________ has worked solely on the ___________ contract since March and that in addition to working in government spaces, she has attended working lunch meetings outside of government spaces. When she was shown the discrepant hours the OIG had developed, she acknowledged that she had many personal matters to contend with during the March to July time frame, to include ___________ In addition she had to ___________ during this time frame. For these reasons, she was not surprised that there were time card discrepancies, and she explained that she was “in the hole” for leave (personal time off – paid leave).

(U/FOUO) ___________ did not provide any information that might mitigate these discrepancies except for a reference to two or three lunch meetings called by another contractor employee, though not from the prime contractor, which she counted as part of her workday. While ___________ would not admit that she was working fewer hours than she recorded on her time sheet, she did admit that when she saw the time frame the OIG was interested in, she thought to herself, “Here we go”. ___________ noted that the March-July timeframe was one wherein she was dealing with several serious family issues, including ___________. She also noted that she has had negative leave balances for some time.

(U) Analysis and Conclusions

(U/FOUO) 31 U.S.C. §3802 prohibits any person from making, presenting, or submitting a false, fictitious, or fraudulent claim. Under applicable legal standards, a person ‘knowingly’ makes a false statement whenever he or she acts with knowledge of its falsity or acts with reckless disregard of whether the statement is true.

(U/FOUO) ___________ only billed the government for hours on days she was present inside NSA office spaces as her work required. However, except for one day of the 93 work days analyzed, ___________ billed the government for more time than she was within access control. On the remaining 92 days, she submitted claims that resulted in the government being charged, and paying, for 239.25 more hours than she was actually at her government work space, as required by the contract between ___________ and the government. The
analysis indicated that billed the government for an hour or more than she worked on 76 of 93 days between March and July 2015, that on 16 days billed the government between 0.25 hours and 0.75 hours more than she worked and that on 1 day she billed the government for the 8 hours she worked. This pattern demonstrates that she acted, at a minimum, with reckless disregard of whether her billing records were true, and more likely, she knew they were false.

(U//FOUO) Furthermore, while time cards were discrepant on 92 out of 93 days billed from March through July 2015, none of the discrepancies involved billing for less time than she worked in government spaces. did not provide any information that might mitigate these discrepancies except for a reference to two or three lunch meetings called by another contractor employee, though not from the prime contractor, which she counted as part of her workday. did not specifically identify these working lunch days, although to the extent the lunches took place outside of NSA spaces they would not mitigate the discrepant hours. In addition, appears to have repeated a pattern that is similar to her time card reporting with two previous employers, which resulted in her employment being terminated.

(U//FOUO) While would not admit that she was working fewer hours than she recorded on her time sheet, she did admit that when she saw the time frame the OIG was interested in, she thought to herself, “Here we go,” which clearly demonstrates that she was aware of her misconduct. noted that the March-July timeframe was one wherein she was dealing with several serious family issues, including She also noted that she has had negative leave balances for some time.

(U//FOUO) FAR 31.201-2(d) states that “[a] contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements…” By failing to accurately document her work hours, likely caused to violate FAR 31.201-2, thereby reducing allowable costs and payments under FAR 52.216-7.

3 During this time frame, time cards reflect that she used 122.5 hours of personal time off.
IV. (U) RESPONSE TO TENTATIVE CONCLUSION(S)

(U//FOUO) On 25 April 2016 the NSA OIG sent by email its tentative conclusion in this case, that she knowingly and willfully claimed 239.25 hours on an NSA contract that were not actually performed during the period from 1 March 2015 through 31 July 2015 in violation of 31 U.S.C. § 3802 and likely caused to violate FAR 31.201-2 thereby reducing allowability costs and payments under FAR 52.216-7. On 2 May 2016 responded via email that she had sought legal counsel and requested an extension to the time she had for responding to the NSA OIG’s tentative conclusion. In addition, email response made it clear that she had changed her name to On 16 May 2016 responded to the NSA OIG’s tentative conclusions by indicating that her attorney would be responding to the NSA OIG’s conclusion on her behalf.

(U//FOUO) On 17 May 2016 responded via email that she did not have enough information to provide a detailed response, but stated that maintains that she did not knowingly and willfully claim unearned hours as the OIG alleged. also stated that she understood that the OIG investigation originally found more problematic hours were claimed by but were later found not to be discrepant and suggested that the problem may be with the OIG’s analysis and not with.

(U//FOUO) On 24 May 2016 left a phone message expressing a general concern regarding the conduct of the investigation and the lack of information for her to review in order to formulate a response to the NSA OIG’s tentative conclusion in this case. On 25 May 2016 stated that the 25 May 2016 email from the NSA OIG explained the investigation process in this case, and how some of the hours originally believed to be discrepant were cleared up, and that her concerns about the accuracy of the remaining discrepant hours were alleviated. She also stated that she would work with to see if there was a way to explain the remaining discrepant hours, to include whether wanted to be able to review her old emails and calendars from her time in NSA access. On 27 May 2016 left a phone message in which she stated she had spoken with who told her that she did not think a review of her old emails and calendar information would be useful in explaining the discrepant hours and was therefore not requesting an opportunity to review them. also relayed that I asked whether the NSA OIG had spoken with contractor employee who thought might be able to help to explain some of her discrepant hours.

(U//FOUO) On 1 June 2016 the NSA OIG interviewed. While acknowledged that there were times when he and two other contractor...
employees, it was

employees, to include [redacted], would discuss government contract tasks, he stated that he was not [redacted] supervisor and never told her how to account for her time. He was also not able to provide any dates and times for the lunches where government contract tasks might have been discussed. He was not surprised to hear of [redacted] discrepant hours and stated that she was often away from her government spaces when work needed to be done. On 2 June 2016, after learning from the NSA OIG that [redacted] did not provide any information that would change the NSA OIG's tentative conclusion, [redacted] reiterated [redacted] earlier assertion that she did not knowingly or willfully claim hours against the government contract that she did not work.

(U//FOUO) [redacted] response to the NSA OIG tentative conclusion, through her attorney [redacted] has provided no information that would change the NSA OIG's tentative conclusion; therefore, the NSA OIG's tentative conclusion remains unchanged. This response is contained in Appendix E.
V. (U) CONCLUSION

(U//FOUO) (U//FOUO) The preponderance of the evidence supports the conclusion that from 1 March 2015 through 31 July 2015 [REDACTED] knowingly and willfully claimed 239.25 hours on an NSA contract that were not actually performed. Her actions violated 31 U.S.C.§ 3802 and likely caused [REDACTED] to violate FAR 31.201-2 thereby reducing allowable costs and payments under FAR 52.216-7.
V. (U) DISTRIBUTION OF RESULTS

(U//FOUO) A summary of the investigative findings will be forwarded to the prime contractor, and the Maryland Procurement Office (B3) outlining the false labor charges. The OIG will also provide a summary of the investigative findings to the Associate Directorate for Security and Counterintelligence (ADS&CI), Special Actions (Q242).

[Name of Investigator]

Concurred by:

Assistant Inspector General for Investigations
APPENDIX A

(U) APPLICABLE AUTHORITIES

(U) 31 U.S.C. § 3802 – False Claims and Statements; liability

(a)(1) Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a claim that the person knows or has reason to know—
   (A) is false, fictitious, or fraudulent;
   (B) includes or is supported by any written statement which asserts a material fact which is false, fictitious, or fraudulent;
   (C) includes or is supported by any written statement that—
      (i) omits a material fact;
      (ii) is false, fictitious, or fraudulent as a result of such omission; and
      (iii) is a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact; or
   (D) is payment for the provision of property or services which the person has not provided as claimed,

shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than $5,000 for each such claim. Except as provided in paragraph (3) of this subsection, such person shall also be subject to an assessment, in lieu of damages sustained by the United States because of such claim, of not more than twice the amount of such claim, or the portion of such claim, which is determined under this chapter to be in violation of the preceding sentence.

(2) Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a written statement that—
   (A) the person knows or has reason to know—
      (i) asserts a material fact which is false, fictitious, or fraudulent; or
      (ii) (I) omits a material fact; and
   (II) is false, fictitious, or fraudulent as a result of such omission;
   (B) in the case of a statement described in clause (ii) of subparagraph (A), is a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact; and
   (C) contains or is accompanied by an express certification or affirmation of the truthfulness and accuracy of the contents of the statement,

shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than $5,000 for each such statement.

(U) Federal Acquisition Regulation 31.201-2 Determining Allowability

(a) A cost is allowable only when the costs comply with all of the following requirements:
   (1) Reasonableness.
   (2) Allocability.
(3) Standards promulgated by the CAS Board, if applicable; otherwise generally accepted accounting principles and practices appropriate to the circumstances.
(4) Terms of the contract.
(5) Any limitations set forth in this subpart.

(d) A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost that is inadequately supported.

(U) Federal Acquisition Regulation 52.216-7 Allowable Cost and Payment

(a) Invoicing

(1) The Government will make payments to the Contractor when requested as work progresses, but (except for small business concerns) not more often than once every 2 weeks, in amounts determined to be allowable by the Contracting Officer in accordance with Federal Acquisition Regulation (FAR) Subpart 31.2 in effect on the date of this contract and the terms of this contract.
APPENDIX B

APPLICABLE CONTRACT DOCUMENTS
APPENDIX C

Relevant Time Card, Labor Rate, and Time Card Policy Information
Attached is the requested information. Please let me know if you need anything else and what the outcome is.

- dates of employment: Hired by [ ] On the [ ] contract

- employee labor classification and billing rate for each contract/FY charged. If cost type contract, please provide average billing rate for [ ]

[ ] (On-site) $110.85 (Cost Type contract)

[ ] [ ] [ ]

- assigned NSA contract number, to include any specific TTO number or delivery order number:

- copies of company records (timesheets) by for each day for the period 1 August 2014 to 31 July 2015 (please identify all codes on the timesheets - annual leave, sick leave, training, etc.) See attached.

- copy of the ethics or timekeeping training the subject received. See Attached.
Please confirm receipt of this email and the attachments.

Thanks!

----- Original Message -----
From: 
Sent: Thursday, September 10, 2015 11:55 AM
To: 
Subject: RE: Request for timesheets

Hi,

Thank you for getting back to me on this. I will look forward to hearing from you when you have everything pulled together.

Senior Investigator
NSA/CSS Office of the Inspector General

(b) (6) - F.I.L. 86-36
 ----Original Message-----

From: 

Sent: Thursday, September 10, 2015 11:45 AM

To: 

Cc: 

Subject: RE: Request for timesheets

Sorry about the delay. I have the information from our subcontractor, I'm just waiting for my finance team to pull our timesheets. End of fiscal year is slamming us right now. I'm working it and will get the information to you as soon as possible.

--- Original Message ---

From: 

Sent: Tuesday, September 01, 2015 3:54 PM 

To: 

Subject: Request for timesheets 

Dear 

(b) (6)

(b) (3) - P.L. 86-36
In support of a National Security Agency Office of the Inspector General inquiry, please provide the following information on the below named individual who works for assigned as a subcontractor to an NSA contract. (Possibly NSA contract

Contractor name:  

- dates of employment:  

- employee labor classification and billing rate for each contract/FY charged. If cost type contract, please provide average billing rate for 

- assigned NSA contract number, to include any specific TTO number or delivery order number.

- copies of company records (timesheets) by for each day for the period 1 August 2014 to 31 July 2015 (please identify all codes on the timesheets - annual leave, sick leave, training, etc.)

- copy of the ethics or timekeeping training the subject received

Please provide the information by September 9, 2015.

Please do not hesitate to contact me if you have any questions.

Thank you,
Senior Investigator

NSA/CSS Office of the Inspector General

(b)(3)-F.I. 86-36
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**Approval Signature**

Prepared by [User] on 9/2/2015 10:44:54 AM

(page 1 of 1)
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*Employee Signature*

*Approval Signature*

Prepared by: 9/2/2015 10:49:24 AM
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Employee Signature

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(b) (3) - P.L. 86-36
(b) (6)

(b) (3) - P.L. 86-36
(b) (4)

---

Employee Signature: __________________________
Approval Signature: __________________________

prepared by 9/2/2015 10:54:11 AM (page 1 of 1)
# TimeCard for Period 6/27/2015 - 7/10/2015

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<th>Mon 6/29</th>
<th>Tue 6/30</th>
<th>Wed 7/1</th>
<th>Thu 7/2</th>
<th>Fri 7/3</th>
<th>Sat 7/4</th>
<th>Sun 7/5</th>
<th>Mon 7/6</th>
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**Employee Signature**

**Approval Signature**

## TimeCard for Period 7/11/2015 - 7/24/2015

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- (b)(3)-P.L. 86-36
- (b)(4)

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**Employee Signature:**

**Approval Signature:**

Prepared by: 9/2/2015 10:57:35 AM

Page 1 of 1
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</table>
was 100% on GoV't site per the below dates and buildings. Let me know if you need anything else.

March - Apr/May 2015
Apr/May - Jun/Jul 2015
Jun/Jul - Present

Original Message
From: [Redacted]
Sent: Thursday, September 17, 2015 3:56 PM
To: [Redacted]
Subject: RE: Request for timesheets

Thanks again

I have a couple of follow up questions, regarding where [Redacted] performs her duties regarding contract [Redacted]. Are these duties performed in NSA spaces or at contractor facilities or both? If both, what percentage of time are the duties performed in NSA spaces and what percentage of time are her duties performed in contractor spaces? If at contractor spaces where are they located and is there any type of access control required? Is the place of performance documented anywhere? Thanks;

Original Message
From: [Redacted]
Sent: Wednesday, September 16, 2015 1:13 PM
To: [Redacted]
Cc: [Redacted]
Subject: RE: Request for timesheets
Importance: High
Attached is the requested information. Please let me know if you need anything else and what the outcome is.

- dates of employment: Hired by [ ] On the [ ] contract

- employee labor classification and billing rate for each contract/FY charged. If cost type contract, please provide average billing rate for [ ][On-site] $110.85 (Cost Type contract)

- assigned NSA contract number, to include any specific TTO number or delivery order number: [ ]

- copies of company records (timesheets) by for each day for the period 1 August 2014 to 31 July 2015 (please identify all codes on the timesheets - annual leave, sick leave, training, etc.) See attached.

- copy of the ethics or timekeeping training the subject received. See Attached.

Please confirm receipt of this email and the attachments.

Thanks!
---Original Message---

From: [Name]

Sent: Thursday, September 10, 2015 11:55 AM

To: [Name]

Subject: RE: Request for timesheets

Hi [Name],

Thank you for getting back to me on this. I will look forward to hearing from you when you have everything pulled together.

(b) (3) - P.L. 86-36

Senior Investigator

NSA/CSS Office of the Inspector General

---Original Message---

From: [Name]

Sent: Thursday, September 10, 2015 11:45 AM

To: [Name]

Cc: [Name]

Subject: RE: Request for timesheets
Sorry about the delay. I have the information from our subcontractor, I'm just waiting for my finance team to pull our timesheets. End of fiscal-year is slamming us right now. I'm working it and will get the information to you as soon as possible.

---Original Message---

From: [Blank]

Sent: Tuesday, September 01, 2015 3:54 PM

To: [Blank]

Subject: Request for timesheets

Dear [Blank]

In support of a National Security Agency Office of the Inspector General inquiry, please provide the following information on the below named individual who works for [Blank] assigned as a subcontractor to an NSA contract. (Possibly NSA contract [Blank])

Contractor name: [Blank]

- dates of employment

(b) (3)-P.L. 86-36
(b) (6)
- Employee labor classification and billing rate for each contract/FY charged. If cost type contract, please provide average billing rate for

(b) (3)-P.L. 86-36
(b) (6)

- Assigned NSA contract number, to include any specific TTO number or delivery order number

- Copies of company records (timesheets) by for each day for the period 1 August 2014 to 31 July 2015 (please identify all codes on the timesheets - annual leave, sick leave, training, etc.)

- Copy of the ethics or timekeeping training the subject received

Please provide the information by September 9, 2015.

Please do not hesitate to contact me if you have any questions.

Thank you,

Senior Investigator
NSA/CSS Office of the Inspector General
Sorry, getting slammed at end of fiscal year. Here's the answer from my PM.

1. The nature of her work is classified so telework would not be an option.

2. She could do the majority of her work in contractor SCIFs as long as there is a high side connection, but would still need to travel to Ops to meet with the customer. That said, her customer has assigned her to work on site with them.

-----Original Message-----
From: [redacted]
Sent: Monday, September 28, 2015 8:52 AM
To: [redacted]
Subject: RE: Request for timesheets

Hi [redacted],

Resending in case you didn’t see my question from last week. Thanks,

-----Original Message-----
From: [redacted]
Sent: Tuesday, September 22, 2015 11:22 AM
To: [redacted]
Subject: RE: Request for timesheets

Thanks [redacted],

Would [redacted] be able to fulfill her responsibilities under the contract through telework or by reporting to a facility that either your company or the subcontractor manages and controls? I am asking in order to clarify whether your response below means [redacted] duties must be performed exclusively in the government buildings you listed or whether they may also be performed in spaces managed by either your company as the prime contractor or [redacted] employer as the subcontractor.
was 100% on Gov't site per the below dates and buildings. Let me know if you need anything else.

March - Apr/May 2015
Apr/May - Jun/Jul 2015
Jun/Jul - Present

I have a couple of follow up questions, regarding where performs her duties regarding contract. Are these duties performed in NSA spaces or at contractor facilities or both? If both, what percentage of time are the duties performed in NSA spaces and what percentage of time are her duties performed in contractor spaces? If at contractor spaces where are they located and is there any type of access control required? Is the place of performance documented anywhere? Thanks,
Attached is the requested information. Please let me know if you need anything else and what the outcome is.

- dates of employment: Hired by [ ] On the [ ] contract

- employee labor classification and billing rate for each contract/FY charged. If cost type contract, please provide average billing rate for [ ]

[ ]

(On-site) $110.85 (Cost Type contract)

- assigned NSA contract number, to include any specific TTO number or delivery order number: [ ]

- copies of company records (timesheets) by for each day for the period 1 August 2014 to 31 July 2015 (please identify all codes on the timesheets - annual leave, sick leave, training, etc.) See attached.

- copy of the ethics or timekeeping training the subject received See Attached.

Please confirm receipt of this email and the attachments.

Thanks!
---Original Message---
From:
Sent: Thursday, September 10, 2015 11:55 AM
To:
Subject: RE: Request for timesheets

Hi

Thank you for getting back to me on this. I will look forward to hearing from you when you have everything pulled together.

Senior Investigator
NSA/CSS Office of the Inspector General

---Original Message---
From:
Sent: Thursday, September 10, 2015 11:45 AM
To:
Cc:
Subject: RE: Request for timesheets
Sorry about the delay. I have the information from our subcontractor, I'm just waiting for my finance team to pull our timesheets. End of fiscal year is slamming us right now. I'm working it and will get the information to you as soon as possible.

-----Original Message-----

From: 

Sent: Tuesday, September 01, 2015 3:54 PM

To: 

Subject: Request for timesheets

Dear: 

In support of a National Security Agency Office of the Inspector General inquiry, please provide the following information on the below named individual who works for [Redacted] and is assigned as a subcontractor to an NSA contract. (Possibly NSA contract [Redacted]).

Contractor name: [Redacted]

Dates of employment: [Redacted]
- employee labor classification and billing rate for each contract/FY charged. If cost type contract, please provide average billing rate for [ ]

(b) (3) - P.L. 86-36
(b) (6)

- assigned NSA contract number, to include any specific TTO number or delivery order number

- copies of company records (timesheets) by for each day for the period 1 August 2014 to 31 July 2015 (please identify all codes on the timesheets - annual leave, sick leave, training, etc.)

- copy of the ethics or timekeeping training the subject received

Please provide the information by September 9, 2015.

Please do not hesitate to contact me if you have any questions.

Thank you,

[Signature]

Senior Investigator

NSA/CSS Office of the Inspector General

(b) (3) - P.L. 86-36
Yes, ______ worked at the ______ from Jan - Mid May which does not have a confirm system but does have access to NSA systems. In Mid-May she moved to ______ which does have a confirm system.

Let me know if you need anything else.

-----Original Message-----
From: 
Sent: Wednesday, December 16, 2015 10:40 AM
To: 
Subject: RE: Request for timesheets

Dear ______

Thanks for the support you have provided regarding my inquiry into ______ labor charges regarding NSA contract ______ from 1 August 2014 to July 31, 2015. I have one last question that would help us to come to a resolution of this matter. For the time frame 1 March 2015 through 31 July 2015, could ______ have accessed NSA systems from locations outside of NSA spaces in support of this contract? For instance, does ______ or ______ have SCI'd spaces from which employees or subcontractors could access their NSA email accounts or NSA JSignout accounts? If so, is there a way to account for ______ time in those spaces, for instance, through the use of a log or badge reader?

Thanks for your help.

Senior Investigator
NSA Office of the Inspector General
To:  
Cc:  
Subject: RE: Request for timesheets

Sorry about the delay. I have the information from our subcontractor, I'm just waiting for my finance team to pull our timesheets. End of fiscal year is slamming us right now. I'm working it and will get the information to you as soon as possible.

-----Original Message-----
From:  
Sent: Tuesday, September 01, 2015 3:34 PM  
To:  
Subject: Request for timesheets  

Dear  

In support of a National Security Agency Office of the Inspector General inquiry, please provide the following information on the below named individual who works for [assigned as a subcontractor to an NSA contract. (Possibly NSA contract]  

Contractor name:  

- dates of employment  

- employee labor classification and billing rate for each contract/FY charged. If cost type contract, please provide average billing rate for [ ]  

- assigned NSA contract number, to include any specific TTO number or delivery order number  

- copies of company records (timesheets) by for each day for the period 1 August 2014 to 31 July 2015 (please identify all codes on the timesheets - annual leave, sick leave, training, etc.)  

- copy of the ethics or timekeeping training the subject received  

Please provide the information by September 9, 2015.  

Please do not hesitate to contact me if you have any questions.  

Thank you,
APPENDIX D

Analysis of CONFIRM Records
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(b)(3)-P.L. 86-36
APPENDIX E

Subject's Response to Tentative Conclusions
From:
Sent: Monday, April 25, 2016, 3:07 PM.
To: 
Subject: Tentative conclusions regarding your labor charges billed to US Government contract

Hello [Name],

(U//FOUO) I am providing you with the tentative conclusions of the NSA Office of the Inspector General (OIG) investigation regarding the allegation that you submitted false hours on an NSA contract with [Company Name] while you were employed by [Company Name] as a subcontractor.

(U//FOUO) The NSA OIG determined that you knowingly and willfully claimed 239.25 hours on an NSA contract that were not actually performed during the period from 1 March 2015 through 31 July 2015.

(U//FOUO) Your actions violated 31 U.S.C. section 3802 and likely caused [Company Name] to violate FAR 31.201-2 thereby reducing allowable costs and payments under FAR 52.216-7.

(U//FOUO) The applicable authorities (31 U.S.C. section 3802 and FAR 31.201-2) are included below for your review.

(U//FOUO) In accordance with the investigative process, we are affording you the opportunity to comment on the tentative conclusion, and/or offer additional information before we close our inquiry. You are not required to respond to our conclusion. However, if you choose to respond, please do so in writing by close of business, 2 May 2016. If you have no comment, please let me know as soon as practicable.

Investigator
NSA OIG

31 U.S.C. Sec. 3802 - False claims and statements; liability

(a)(1) Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a claim that the person knows or has reason to know—

(A) is false, fictitious, or fraudulent;

(B) includes or is supported by any written statement which asserts a material fact which is false, fictitious, or fraudulent;

(C) includes or is supported by any written statement that—

(i) omits a material fact;

(ii) is false, fictitious, or fraudulent as a result of such omission; and

(iii) is a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact; or

(D) is for payment for the provision of property or services which the person has not provided as claimed, shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than $5,000 for each such claim. Except as provided in paragraph (3) of this subsection, such person shall also be subject to an assessment, in lieu of damages sustained by the United States because of such claim, of not more than twice the amount of such claim, or the portion of such claim, which is determined under this chapter to be in violation of the preceding sentence.
(2) Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a written statement that—
   (A) the person knows or has reason to know—
      (i) asserts a material fact which is false, fictitious, or fraudulent; or
      (ii) omits a material fact; and
   (B) in the case of a statement described in clause (ii) of subparagraph (A), is a statement in which the person
      making, presenting, or submitting such statement has a duty to include such material fact; and
   (C) contains or is accompanied by an express certification or affirmation of the truthfulness and accuracy of the
      contents of the statement,
   shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more
   than $5,000 for each such statement.

(3) An assessment shall not be made under the second sentence of paragraph (1) with respect to a claim if payment
   by the Government has not been made on such claim.

(b)(1) Except as provided in paragraphs (2) and (3) of this subsection—
   (A) a determination under section 3803(a)(2) of this title that there is adequate evidence to believe that a
      person is liable under subsection (a) of this section; or
   (B) a determination under section 3803 of this title that a person is liable under subsection (a) of this section,
      which is authorized by law and which is in addition to any action against such person under this chapter.

(2) A determination referred to in paragraph (1) of this subsection may be used by the authority, but shall not require
   such authority, to commence any administrative or contractual action which is authorized by law.

(3) In the case of an administrative or contractual action to suspend or debar any person who is eligible to enter into
   contracts with the Federal Government, a determination referred to in paragraph (1) of this subsection shall not be
   considered as a conclusive determination of such person’s responsibility pursuant to Federal procurement laws and
   regulations.

FAR 31.210-2 — Determining Allowability.

(a) A cost is allowable only when the cost complies with all of the following requirements:
   (1) Reasonableness.
   (2) Allocability.
   (3) Standards promulgated by the CAS Board, if applicable; otherwise, generally accepted accounting principles
      and practices appropriate to the circumstances.
   (4) Terms of the contract.
   (5) Any limitations set forth in this subpart.

(b) Certain cost principles in this subpart incorporate the measurement, assignment, and allocability rules of selected
   CAS and limit the allowability of costs to the amounts determined using the criteria in those selected standards. Only
   those CAS or portions of standards specifically made applicable by the cost principles in this subpart are mandatory
   unless the contract is CAS-covered (see Part 30). Business units that are not otherwise subject to these standards under
   a CAS clause are subject to the selected standards only for the purpose of determining allowability of costs on
   Government contracts. Including the selected standards in the cost principles does not subject the business unit to any
   other CAS rules and regulations. The applicability of the CAS rules and regulations is determined by the CAS clause, if
   any, in the contract and the requirements of the standards themselves.

(c) When contractor accounting practices are inconsistent with this Subpart 31.2, costs resulting from such inconsistent
   practices in excess of the amount that would have resulted from using practices consistent with this subpart are
   unallowable.
(d) A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost that is inadequately supported.
From: [Name]
Sent: Monday, May 16, 2016 5:11 PM
To: [Name]
Cc: [Name]
Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract

Good Afternoon [Name]:

Yes, [Name] will be responding on my behalf.

Thanks in advance.

Sent from my iPhone.

> On May 16, 2016, at 3:24 PM, [Name] wrote:
> Hello [Name],
> As you will recall, the NSA DIO extended your original response time to its tentative conclusions from 2 May 2016 to 16 May 2016. Do you anticipate that you will have a response to those conclusions today or that [Name] will be responding on your behalf today? Thank you,

> [Name] NSA Office of the Inspector General

> Original Message
> From: [Name]
> Sent: Monday, May 16, 2016 3:17 PM
> To: [Name]
> Cc: [Name]
> Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract
> Good Afternoon [Name],
> This email is to inform you that I am giving consent to your communication with my attorney, who is [Name].
> She is CC'd on this email.
> Thanks in advance.
Sent from my iPhone

> On May 2, 2016, at 12:42 PM, [REDACTED] wrote:

>> Hello [REDACTED]

>> Thank you for your response to my email regarding the NSA OIG tentative conclusions regarding your labor charges billed to a US Government contract. The NSA OIG is granting you a two week extension in order to allow for your counsel to review and respond to this matter. The NSA OIG will not discuss this case with an outside attorney without your authorization to do so. In order to provide such an authorization the NSA OIG would need your written approval identifying the counsel you are authorizing us to communicate with regarding your case. Your response to the NSA OIG tentative conclusions is due in our office by the close of business on 16 May 2016. Thank you.

>>

>> NSA Office of the Inspector General

>>

>> Original Message

>> From [REDACTED]

>> Sent: Monday, May 02, 2016 11:25 AM

>> To [REDACTED]

>> Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract

>> Good morning [REDACTED]

>> I have sought legal counsel to review the information in your email and would like to request an extension for responding, to allow for proper and thorough review of the information. Is this possible?

>>

>> On Monday, April 25, 2016, [REDACTED] wrote:

>> Hello [REDACTED]

>> (U//FOUO) I am providing you with the tentative conclusions of the NSA Office of the Inspector General (OIG) investigation regarding the allegation that you submitted false hours on an NSA contract with [REDACTED] while you were employed by [REDACTED] as a subcontractor.

>> (U//FOUO) The NSA OIG determined that you knowingly and willfully claimed 239.25 hours on an NSA contract that were not actually performed during the period from 1 March 2015 through 31 July 2015.

>> (U//FOUO) Your actions violated 31 U.S.C. section 3802 and likely caused [REDACTED] to violate FAR 31.201-2 thereby reducing allowable costs and payments under FAR 52.216-7.

>> (U//FOUO) The applicable authorities (31 U.S.C. section 3802 and FAR 31.201-2) are included below for your review.

>> (U//FOUO) In accordance with the investigative process, we are affording you the opportunity to comment on the tentative conclusion, and/or offer additional information before we close our inquiry. You are not required to respond.
to our conclusion. However, if you choose to respond, please do so in writing by close of business, 2 May 2016. If you have no comment, please let me know as soon as practicable.

31 U.S.C. Sec. 3802 - False claims and statements; liability

(a)(1) Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a claim that the person knows or has reason to know-

(A) is false, fictitious, or fraudulent;

(B) includes or is supported by any written statement which asserts a material fact which is false, fictitious, or fraudulent;

(C) includes or is supported by any written statement that-

(i) omits a material fact;

(ii) is false, fictitious, or fraudulent as a result of such omission; and

(iii) a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact; or

(D) is for payment for the provision of property or services which the person has not provided as claimed, shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than $5,000 for each such claim. Except as provided in paragraph (3) of this subsection, such person shall also be subject to an assessment, in lieu of damages sustained by the United States because of such claim, of not more than twice the amount of such claim, or the portion of such claim, which is determined in this chapter to be in violation of the preceding sentence.

(2) Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a written statement that-

(A) the person knows or has reason to know-

(i) asserts a material fact which is false, fictitious, or fraudulent; or

(ii)(A) omits a material fact; and

(ii) is false, fictitious, or fraudulent as a result of such omission;

(B) in the case of a statement described in clause (ii) of subparagraph (A), is a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact; and

(C) contains or is accompanied by an express certification or affirmation of the truthfulness and accuracy of the contents of the statement,

shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than $5,000 for each such statement.

(3) An assessment shall not be made under the second sentence of paragraph (1) with respect to a claim if payment by the Government has not been made on such claim.

(b)(1) Except as provided in paragraphs (2) and (3) of this subsection-

(A) a determination under section 3803(a)(2) of this title that there is adequate evidence to believe that a person is liable under subsection (a) of this section; or

(B) a determination under section 3803 of this title that a person is liable under subsection (a) of this section, may provide the authority with grounds for commencing any administrative or contractual action against such person which is authorized by law and which is in addition to any action against such person under this chapter.

(2) A determination referred to in paragraph (1) of this subsection may be used by the authority, but shall not require such authority, to commence any administrative or contractual action which is authorized by law.

(3) In the case of an administrative or contractual action to suspend or debar any person who is eligible to enter into contracts with the Federal Government, a determination referred to in paragraph (1) of this subsection shall not be
considered as a conclusive determination of such person's responsibility pursuant to Federal procurement laws and regulations.

(a) A cost is allowable only when the cost complies with all of the following requirements:

(b) Certain cost principles in this subpart incorporate the measurement, assignment, and allocability rules of selected CAS and limit the allowability of costs to the amounts determined using the criteria in those selected standards. Only those CAS or portions of standards specifically made applicable by the cost principles in this subpart are mandatory unless the contract is CAS-covered (see Part 30). Business units that are not otherwise subject to these standards under a CAS clause are subject to the selected standards only for the purpose of determining allowability of costs on Government contracts. Including the selected standards in the cost principles does not subject the business unit to any other CAS rules and regulations. The applicability of the CAS rules and regulations is determined by the CAS clause, if any, in the contract and the requirements of the standards themselves.

(c) When contractor accounting practices are inconsistent with this Subpart 31.2, costs resulting from such inconsistent practices in excess of the amount that would have resulted from using practices consistent with this subpart are unallowable.

(d) A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost that is inadequately supported.
From:
Sent: Friday, May 20, 2016 8:54 AM
To:
Subject: RE: Tentative conclusions regarding your labor charges billed to US Government contract

Hello [REDACTED]

Thank you for your response on [REDACTED] behalf to the NSA OIG tentative conclusions regarding [REDACTED] labor charges billed to a US Government contract.

Our investigation is complete and we have concluded that, based on a preponderance of the evidence, [REDACTED] knowingly and willfully claimed 239.25 hours on an NSA contract that were not actually performed during the period from 1 March 2015 through 31 July 2015.

Her actions violated 31 U.S.C. 3802 and likely caused [REDACTED] the prime contractor, to violate FAR 31.201-2 thereby reducing allowable costs and payments under FAR 52.216-7.

In accordance with our investigative process, we provided our tentative conclusions to [REDACTED] on 25 April 2016 in order to allow her to respond with any new or additional information relevant to our investigation.

Since [REDACTED] has retained your services as legal counsel we are now affording you the same opportunity to review our tentative conclusions and offer any new or additional information relevant to the investigation. You are not required to respond, but if you choose to do so, please reply in writing no later than 27 May 2016.

Thank you,

Investigator
NSA Office of the Inspector General

Original Message

From:
Sent: Tuesday, May 17, 2016 8:02 AM
To:
Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract

Good morning [REDACTED]

By the time I received this email, I assumed you had left the office for today, but I wanted to make sure that I reached out to you first thing this morning.

As far as a response is concerned, we really don't have enough information to provide a detailed response. I will state, however, that my client maintains that she did not knowingly and willfully claim unearned hours as the NSA OIG alleges. In fact, it is my understanding that originally your investigation found that there were more hours claimed, upon further
review, your office was able to clear up some of those discrepancies. What that tells me is that the problem may very well be with the system and not _____.

Either way, I would like to discuss this matter with you further:

Feel free to contact me on my cell phone at _____ and I will also look to reach out to you as well.

Sincerely,

_____ (b) (6) (b) (3)-P.L. 86-36 (b) (6) 

Sent from AOL Mobile Mail

----- Original Message ------
From: 
To: 
Cc: 
Sent: Mon, May 16, 2016 05:11 PM
Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract

Good Afternoon

Yes, _____ will be responding on my behalf.

Thanks in advance.

Sent from my iPhone

> On May 16, 2016, at 8:24 PM, _____ wrote:
> 
> Hello _____
> 
> As you will recall, the NSA OIG extended your original response time to its tentative conclusions from 2 May 2016 to 16 May 2016. Do you anticipate that you will have a response to those conclusions today or that _____ will be responding on your behalf today? Thank you,
> 
> _____
> 
> NSA Office of the Inspector General
> 
> ----- Original Message ------
> From: 
> <mailto:_____ ]
> Sent: Monday, May 16, 2016 3:17 PM
> To: 
> Cc:
Subject: Re: Tentative conclusions regarding your labor charges billed
to US Government contract

Good Afternoon

This email is to inform you that I am giving consent to your communication with my attorney, who is
She is CC'd on this email.

Thanks in advance.

Sent from my iPhone

On May 2, 2016, at 12:42 PM, wrote:

Hello

Thank you for your response to my email regarding the NSA OIG
tentative conclusions regarding your labor charges billed to a US
Government contract. The NSA OIG is granting you a two week extension
in order to allow for your counsel to review and respond to this
matter. The NSA OIG will not discuss this case with an outside
attorney without your authorization to do so. In order to provide
such an authorization the NSA OIG would need your written approval
identifying the counsel you are authorizing us to communicate with
regarding your case. Your response to the NSA OIG tentative
conclusions is due in our office by the close of business on 16 May
2016. Thank you,

NSA Office of the Inspector General

-----Original Message-----

From

Sent: Monday, May 02, 2016 11:25 AM
To

Subject: Re: Tentative conclusions regarding your labor charges
billed to US Government contract

Good Morning

I have sought legal counsel to review the information in your email and would like to request an extension for responding, to allow for proper and thorough review of the information.

Is this possible?
On Monday, April 25, 2016, wrote:

Hello

(U//FOUO) I am providing you with the tentative conclusions of the NSA Office of the Inspector General (OIG) investigation regarding the allegation that you submitted false hours on an NSA contract while you were employed by as a subcontractor.

(U//FOUO) The NSA OIG determined that you knowingly and willfully claimed 239.25 hours on an NSA contract that were not actually performed during the period from 1 March 2015 through 1 July 2015.

(U//FOUO) Your actions violated 31 U.S.C. section 3802 and likely caused to violate FAR 31.201-2 thereby reducing allowable costs and payments under FAR 52.216-7.

(U//FOUO) The applicable authorities (31 U.S.C. section 3802 and FAR 31.201-2) are included below for your review.

(U//FOUO) In accordance with the investigative process, we are affording you the opportunity to comment on the tentative conclusion, and/or offer additional information before we close our inquiry. You are not required to respond to our conclusion. However, if you choose to respond, please do so in writing by close of business, 2 May 2016. If you have no comment, please let me know as soon as practicable.

Investigator
NSA OIG

31 U.S.C. Sec. 3802 - False claims and statements; liability

(a)(1) Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a claim that the person knows or has reason to know:

(A) is false, fictitious, or fraudulent;

(B) includes or is supported by any written statement which asserts a material fact which is false, fictitious, or fraudulent;

(C) includes or is supported by any written statement that omits a material fact;

(ii) is false, fictitious, or fraudulent as a result of such omission; and

(iii) is a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact;

or

(D) is for payment for the provision of property or services which the person has not provided as claimed, shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than $5,000 for each such claim. Except as provided in paragraph (3) of this subsection, such person shall also be subject to an assessment, in lieu of damages sustained by the United States because of such claim, of not more than twice the amount of such claim, or the portion of such claim, which is determined under this chapter to be in violation of the preceding sentence.

(2) Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a written statement that-
The person knows or has reason to know:

(i) asserts a material fact which is false, fictitious, or fraudulent;

(ii) omits a material fact; and

(iii) is false, fictitious, or fraudulent as a result of such omission;

in the case of a statement described in clause (ii) of subparagraph (A), is a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact; and

contains or is accompanied by an express certification or affirmation of the truthfulness and accuracy of the contents of the statement, shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than $5,000 for each such statement.

(3) An assessment shall not be made under the second sentence of paragraph (1) with respect to a claim if payment by the Government has not been made on such claim.

(b) Except as provided in paragraphs (2) and (3) of this subsection:

(A) a determination under section 3803(a)(2) of this title that there is adequate evidence to believe that a person is liable under subsection (a) of this section;

(B) a determination under section 3803 of this title that a person is liable under subsection (a) of this section, may provide the authority with grounds for commencing any administrative or contractual action against such person which is authorized by law and which is in addition to any action against such person under this chapter.

(2) A determination referred to in paragraph (1) of this subsection may be used by the authority, but shall not require such authority, to commence any administrative or contractual action which is authorized by law.

(3) In the case of an administrative or contractual action to suspend or debar any person who is eligible to enter into contracts with the Federal Government, a determination referred to in paragraph (1) of this subsection shall not be considered a conclusive determination of such person's responsibility pursuant to Federal procurement laws and regulations.

FAR 31.210-2 - Determining Allowability.

(a) A cost is allowable only when the cost complies with all of the following requirements:

(1) Reasonableness.

(2) Allocability.

(3) Standards promulgated by the CAS Board, if applicable; otherwise, generally accepted accounting principles and practices appropriate to the circumstances.

(4) Terms of the contract.

(5) Any limitations set forth in this subpart.

(b) Certain cost principles in this subpart incorporate the measurement, assignment, and allocability rules of selected CAS and limit the allowability of costs to the amounts determined using the criteria in those selected standards. Only those CAS or portions of standards specifically made applicable by the cost principles in this subpart are mandatory unless the contract is CAS-covered (see Part 30). Business units that are not otherwise subject to these standards under a CAS clause are subject to the selected standards only for the purpose of determining allowability of costs on Government contracts. Including the selected standards in the cost principles does not subject the business unit to any other CAS rules and regulations. The applicability of the CAS rules and regulations is determined by the CAS clause, if any, in the contract and the requirements of the standards themselves.
(c) When contractor accounting practices are inconsistent with this Subpart 31.2, costs resulting from such inconsistent practices in excess of the amount that would have resulted from using practices consistent with this subpart are unallowable.

(d) A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost that is inadequately supported.
From: 
Sent: Wednesday, May 25, 2016 3:11 PM 
To: 
Subject: RE: Tentative conclusions regarding your labor charges billed to US Government contract 

Hello

I tried to call your office earlier today and thought I would follow up with a note describing our investigative process.

In the case, we received a credible report that may have been charging a government contract for more time than she spent working on the contract. We obtained her time sheets and records of her access into government buildings during the March 1 to July 31 2015 time frame. We observed a significant discrepancy between the hours charged to the government contract and the time spent in government buildings where the contract was required to be performed. We presented these findings to and followed up by interviewing her in the IG office spaces. presented documentary evidence which mitigated some of the discrepancies and resulted in our obtaining additional access records for government buildings that were identified by in her interview and for which she provided documentation supporting her work in those buildings.

While we were able to mitigate some of the discrepant hours, we were not able to mitigate all of them. We sent an updated spreadsheet with a description of the discrepant hours back on January 7 of 2016. Since that time has been unable to provide any additional information for our consideration in this matter. For the March to July time frame, time sheets overstate her time spent in government spaces by close to 240 hours. received our tentative conclusions at the end of April and since then we have not received any further information relating to these discrepant hours. We plan to close the record and finalize our report on July and will include your inputs to date and any additional responses you provide to us in the meantime. I would be happy to discuss this further with you and I am in the office today and tomorrow and will be out of the office on Friday.

Investigator
NSA Office of the Inspector General

---Original Message---
From: 
Sent: Tuesday, May 24, 2016 2:29 PM 
To: 
Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract 

Good afternoon

I have attempted to reach in regards to this matter via telephone, as it may be easier to gain understanding and avoid back and forth emails.

Either way, I have several concerns regarding providing a "response" by May 27, 2016.

I nor have been afforded the opportunity to review the same information that you have reviewed to arrive at your conclusion. To be fair, how are we to respond to a conclusion, that provides us with nothing other than the conclusion itself, other than to say that we disagree with your conclusion? Furthermore, as I stated in my previous
email, it is my understanding that originally you had her "knowingly and willfully" claiming more than 239.25 hours, but after review of some materials/documents, it was found not to be the case. Not only does that scream that there is an issue with the system itself, but I suspect that there are additional materials/documents that would lower that number even more. The problem is that she does not have access to provide you with those things, as she did before. The investigation conducted seems to be incomplete, inasmuch, as it appears that all facts, factors and materials/documents have not been taken into consideration. Again, without knowing what was and what was not reviewed for purposes of your investigation, formulating a more detailed "response" is not possible.

I am respectfully requesting that you provide us with the material and documentation used to reach your conclusion.

Also, what actions and/or consequences are being sought from your resulting investigation?

Feel free to contact me at my office or on my cell at [Redacted].

I appreciate your attention to this matter.

Sincerely,

--- Original Message ---
From: [Redacted]
To: [Redacted]
Sent: Fri, May 20, 2016 8:54 am
Subject: RE: Tentative conclusions regarding your labor charges billed to US Government contract

Hello [Redacted],

Thank you for your response on [Redacted] behalf to the NSA OIG tentative conclusions regarding [Redacted] labor charges billed to a US Government contract.

Our investigation is complete and we have concluded that, based on a preponderance of the evidence, [Redacted] knowingly and willfully claimed 239.25 hours on an NSA contract that were not actually performed during the period from 1 March 2015 through 31 July 2015.

Her actions violated 31 U.S.C. 3802 and likely caused [Redacted] the prime contractor, to violate FAR 31.201-2 thereby reducing allowable costs and payments under FAR 52.216-7.

In accordance with our investigative process, we provided our tentative conclusions to [Redacted] on 25 April 2016 in order to allow her to respond with any new or additional information relevant to our investigation.
Since [redacted] has retained your services as legal counsel, we are now affording you the same opportunity to review our tentative conclusions and offer any new or additional information relevant to the investigation. You are not required to respond, but if you choose to do so, please reply in writing no later than 27 May 2016.

Thank you,

[Name]

Investigator
NSA Office of the Inspector General

--- Original Message ---

From: [redacted]

Sent: Tuesday, May 17, 2016 8:02 AM

To: [redacted]

Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract

Good morning [redacted],

By the time I received this email, I assumed you had left the office for today, but I wanted to make sure that I reached out to you first thing this morning.

As far as a response is concerned, we really don't have enough information to provide a detailed response. I will state, however, that my client maintains that she did not knowingly and willfully claim [redacted] hours as the NSA OIG alleges. In fact, it is my understanding that originally your investigation found that there were more hours claimed, upon further review, your office was able to clear up some of those discrepancies. What that tells me is that the problem may very well be with the system and not [redacted].

Either way, I would like to discuss this matter with you further.

Feel free to contact me on my cell phone at [redacted]. I will also look to reach out to you as well.

Sincerely,

[Name]

Sent from AOL Mobile Mail

--- Original Message ---

From: [redacted]

To: [redacted]

Cc: [redacted]

Sent: Mon, May 16, 2016, 05:11 PM

Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract

Good Afternoon [redacted],

Yes, [redacted] will be responding on my behalf.
Thanks in advance.

Sent from my iPhone

> On May 16, 2016, at 3:24 PM, wrote:

> Hello

> As you will recall, the NSA OIG extended your original response time to its tentative conclusions from 2 May 2016 to 16 May 2016. Do you anticipate that you will have a response to those conclusions today or that [insert name] will be responding on your behalf today? Thank you.

> NSA Office of the Inspector General

> -----Original Message-----

> From

> Sent: Monday, May 16, 2016 3:17 PM

> To:

> Cc:

> Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract

> Good Afternoon

> This email is to inform you that I am giving consent to your communication with my attorney, who is [insert name]. She is CC’d on this email.

> Thanks in advance.

> Sent from my iPhone

> >> On May 2, 2016, at 12:42 PM, wrote:

>> Hello

>> Thank you for your response to my email regarding the NSA OIG tentative conclusions regarding your labor charges billed to a US Government contract. The NSA OIG is granting you a two week extension in order to allow for your counsel to review and respond to this matter. The NSA OIG will not discuss this case with an outside...
attorney without your authorization to do so. In order to provide
such an authorization the NSA OIG would need your written approval
identifying the counsel you are authorizing us to communicate with
regarding your case. Your response to the NSA OIG tentative
conclusions is due in our office by the close of business on 16 May
2016. Thank you,


----- Original Message ----- 
From: 
Sent: Monday, May 02, 2016 11:25 AM
To: 
Subject: Re: Tentative conclusions regarding your labor charges
billed to US Government contract

Good Morning

I have sought legal counsel to review the information in your email and would like to request an extension for
responding, to allow for proper and thorough review of the information.

Is this possible?

On Monday, April 25, 2016 wrote:

Hello

(U//FOUO) I am providing you with the tentative conclusions of the NSA Office of the Inspector General (OIG)
investigation regarding the allegation that you submitted false hours on an NSA contract with
while you were employed by as a subcontractor.

(U//FOUO) The NSA OIG determined that you knowingly and willfully claimed 239.25 hours on an NSA contract that
were not actually performed during the period from 1 March 2015 through 31 July 2015.

(U//FOUO) Your actions violated 31 U.S.C. section 3802 and likely caused to violate FAR
31.201-2 thereby reducing allowable costs and payments under FAR 52.216-7.

(U//FOUO) The applicable authorities (31 U.S.C. section 3802 and FAR 31.201-2) are included below for your review.

(U//FOUO) In accordance with the investigative process, we are affording you the opportunity to comment on the
tentative conclusion, and/or offer additional information before we close our inquiry. You are not required to respond to
our conclusion. However, if you choose to respond, please do so in writing by close of business, 2 May 2016. If you have
no comment, please let me know as soon as practicable.
31 U.S.C. Sec. 3802 - False claims and statements; liability

(a)(1) Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a claim that the person knows or has reason to know-

(A) is false, fictitious, or fraudulent;

(B) includes or is supported by any written statement which asserts a material fact which is false, fictitious, or fraudulent;

(C) includes or is supported by any written statement that-

(i) omits a material fact;

(ii) is false, fictitious, or fraudulent as a result of such omission; and

(iii) is a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact;

or

(D) is for payment for the provision of property or services which the person has not provided as claimed, shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than $5,000 for each such claim. Except as provided in paragraph (3) of this subsection, such person shall also be subject to an assessment, in lieu of damages sustained by the United States because of such claim, of not more than twice the amount of such claim, or the portion of such claim, which is determined under this chapter to be in violation of the preceding sentence.

(2) Any person who makes, presents, or submits, or causes to be made, a written statement that-

(A) the person knows or has reason to know-

(i) asserts a material fact which is false, fictitious, or fraudulent; or

(ii) omits a material fact; and

(iii) is false, fictitious, or fraudulent as a result of such omission;

(B) in the case of a statement described in clause (ii) of subparagraph (A), is a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact; and

(C) contains or is accompanied by an express certification or affirmation of the truthfulness and accuracy of the contents of the statement, shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than $5,000 for each such statement.

(3) An assessment shall not be made under the second sentence of paragraph (1) with respect to a claim if payment by the Government has not been made on such claim.

(b)(1) Except as provided in paragraphs (2) and (3) of this subsection-

(A) a determination under section 3803(a)(2) of this title that there is adequate evidence to believe that a person is liable under subsection (a) of this section; or

(B) a determination under section 3803 of this title that a person is liable under subsection (a) of this section, may provide the authority with grounds for commencing any administrative or contractual action against such person which is authorized by law and which is in addition to any action against such person under this chapter.
(2) A determination referred to in paragraph (1) of this subsection may be used by the authority, but shall not require such authority, to commence any administrative or contractual action which is authorized by law.

(3) In the case of an administrative or contractual action to suspend or debar any person who is eligible to enter into contracts with the Federal Government, a determination referred to in paragraph (1) of this subsection shall not be considered as a conclusive determination of such person's responsibility pursuant to Federal procurement laws and regulations.

FAR 31.210-2 — Determining Allowability

(a) A cost is allowable only when the cost complies with all of the following requirements:

1. Reasonableness.
2. Allocability.
3. Standards promulgated by the CAS Board, if applicable; otherwise, generally accepted accounting principles and practices appropriate to the circumstances.
4. Terms of the contract.
5. Any limitations set forth in this subpart.

(b) Certain cost principles in this subpart incorporate the measurement, assignment, and allocability rules of selected CAS and limit the allowability of costs to the amounts determined using the criteria in those selected standards. Only those CAS or portions of standards specifically made applicable by the cost principles in this subpart are mandatory unless the contract is CAS-covered (see Part 30). Business units that are not otherwise subject to these standards under a CAS clause are subject to the selected standards only for the purpose of determining allowability of costs on Government contracts. Including the selected standards in the cost principles does not subject the business unit to any other CAS rules and regulations. The applicability of the CAS rules and regulations is determined by the CAS clause, if any, in the contract and the requirements of the standards themselves.

(c) When contractor accounting practices are inconsistent with this Subpart 31.2, costs resulting from such inconsistent practices in excess of the amount that would have resulted from using practices consistent with this subpart are unallowable.

(d) A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost that is inadequately supported.
From: 
Sent: Thursday, June 02, 2016 9:13 AM
To: 
Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract

Good morning:

Thank you for your response. It should be noted that [redacted] could corroborate some of the discrepant hours for [redacted] as they would have business lunches, but in his words to her "he didn't want to get in trouble or for them to start looking at him". She responded to him by saying that "I thought you said it was ok". His response, "well they weren't authorized". The length of time for the discrepant hours are consistent with her having those business lunches and her having to go to the company site for business meetings, etc.

Again, [redacted] did not willfully or knowingly claim hours in violation of 31 U.S.C. 3802.

Please provide my office with a copy of your final report.

Thank you,

---Original Message---

From: 
To: 
Sent: Wed, Jun 1, 2016 3:39 pm
Subject: RE: Tentative conclusions regarding your labor charges billed to US Government contract

Hello [redacted]

I received your phone message from Friday last week (5/27/2016) and I am following up your call to let you know that I did speak to [redacted] and he was not able to provide any information that would change my tentative conclusions. In your phone message you noted that [redacted] did not think that looking over any of her old inbox or sent mail or Outlook calendar items from her classified systems would help her to offer information that might mitigate the discrepant hours that we have identified regarding her government contract charges from March through July of 2015. I had earlier mentioned to you that I went over all of those records myself and did not see anything that would help to resolve the discrepant hours, and since the information was on a classified system I don't think I would have been able to get it to you anyway. I will include as part of the investigative file the conversations and emails we have exchanged in
order to document responses, through you, to our tentative conclusions and I will let you know when I close the case. Thank you for your inputs on behalf of

Investigator
NSA Office of the Inspector General

Original Message:
From: 
Sent: Tuesday, May 24, 2016 2:29 PM
To: 
Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract

Good afternoon

I have attempted to reach in regards to this matter via telephone, as it may be easier to gain understanding and avoid back and forth emails.

Either way, I have several concerns regarding providing a "response" by May 27, 2016.

I nor have been afforded the opportunity to review the same information that you have reviewed to arrive at your conclusion. To be fair, how are we to respond to a conclusion, that provides us with nothing other than the conclusion itself, other than to say that we disagree with your conclusion? Furthermore, as I stated in my previous email, it is my understanding that originally you had her "knowingly and willfully" claiming more than 239.25 hours, but after review of some materials/documents, it was found not to be the case. Not only does that scream that there is an issue with the system itself, but I suspect that there are additional materials/documents that would lower that number even more. The problem is that she does not have access to provide you with those things, as she did before. The investigation conducted seems to be incomplete, inasmuch, as it appears that all facts, factors and materials/documents have not been taken into consideration. Again, without knowing what was and what was not reviewed for purposes of your investigation, formulating a more detailed "response" is not possible.

I am respectfully requesting that you provide us with the material and documentation used to reach your conclusion.

Also, what actions and/or consequences are being sought from your resulting investigation?

Feel free to contact me at my office or on my cell at

I appreciate your attention to this matter.

Sincerely,

LEGAL AND CONFIDENTIAL COMMUNICATIONS
-----Original Message-----
From: 
To: 
Sent: Fri, May 20, 2016 8:54 am  
Subject: RE: Tentative conclusions regarding your labor charges billed to US Government contract

Hello

Thank you for your response on behalf to the NSA OIG tentative conclusions regarding labor charges billed to a US Government contract.

Our investigation is complete and we have concluded that, based on a preponderance of the evidence knowingly and willfully claimed 239.25 hours on an NSA contract that were not actually performed during the period from 1 March 2015 through 31 July 2015.

Her actions violated 31 U.S.C. 3802 and likely caused the prime contractor, to violate FAR 31.201-2 thereby reducing allowable costs and payments under FAR 52.216-7.

In accordance with our investigative process, we provided our tentative conclusions to you on 25 April 2016 in order to allow her to respond with any new or additional information relevant to our investigation.

Since has retained your services as legal counsel we are now affording you the same opportunity to review our tentative conclusions and offer any new or additional information relevant to the investigation. You are not required to respond, but if you choose to do so, please reply in writing no later than 27 May 2016.

Thank you,

Investigator
NSA Office of the Inspector General

-----Original Message-----
From: 
Sent: Tuesday, May 17, 2016 8:02 AM  
To: 
Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract

Good morning

By the time I received this email, I assumed you had left the office for today, but I wanted to make sure that I reached out to you first thing this morning.

As far as a response is concerned, we really don't have enough information to provide a detailed response. I will state, however, that my client maintains that she did not knowingly and willfully claim unearned hours as the NSA OIG alleges. In fact, it is my understanding that originally your investigation found that there were more hours claimed, upon further
review, your office was able to clear up some of those discrepancies. What that tells me is that the problem may very well be with the system and not

Either way, I would like to discuss this matter with you further.

Feel free to contact me on my cell phone at [redacted] I will also look to reach out to you as well.

Sincerely,

(b) (6)

Sent from AOL Mobile Mail

Original Message

From: [redacted]
To: [redacted]
Cc: [redacted]
Sent: Mon, May 16, 2016 05:11 PM
Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract

Good Afternoon,

Yes, [redacted] will be responding on my behalf.

Thanks in advance.

Sent from my iPhone

> On May 16, 2016, at 3:24 PM, [redacted] wrote:
> 
> > Hello
> >
> > As you will recall, the NSA OIG extended your original response time to its tentative conclusions from 2 May 2016 to 16 May 2016. Do you anticipate that you will have a response to those conclusions today or that [redacted] will be responding on your behalf today? Thank you,
> >
> >
> >
> > NSA Office of the Inspector General
> >
> >
> > ----Original Message----
> > From: [mailto]
> > Sent: Monday, May 16, 2016 3:17 PM
> To:  
> CC:  
> Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract  
>  
> Good Afternoon,  
>  
> This email is to inform you that I am giving consent to your communication with my attorney, who is [redacted].  
>  
> She is CC'd on this email.  
>  
> Thanks in advance.  
>  
> Sent from my iPhone  
>  
> >> On May 2, 2016, at 12:42 PM, [redacted] wrote:  
> >>  
> >> Hello [redacted],  
> >>  
> >> Thank you for your response to my email regarding the NSA OIG tentative conclusions regarding your labor charges billed to a US Government contract. The NSA OIG is granting you a two week extension in order to allow you to review and respond to this matter. The NSA OIG will not discuss this case with an outside attorney without your authorization to do so. In order to provide such an authorization the NSA OIG would need your written approval identifying the counsel you are authorizing us to communicate with regarding your case. Your response to the NSA OIG tentative conclusions is due in our office by the close of business on 16 May 2016. Thank you,  
> >>  
> >> NSA Office of the Inspector General  
> >>  
> >> Original Message  
> >> From: [redacted]  
> >>  
> >> Sent: Monday, May 02, 2016 11:25 AM  
> >> To: [redacted]  
> >> Subject: Re: Tentative conclusions regarding your labor charges billed to US Government contract  
> >>  
> >> Good Morning,  
> >>  
> >> I have sought legal counsel to review the information in your email and would like to request an extension for responding, to allow for proper and thorough review of the information.
> Is this possible?

> On Monday, April 25, 2016, wrote:

> Hello

> (U/FOUO) I am providing you with the tentative conclusions of the NSA Office of the Inspector General (OIG) investigation regarding the allegation that you submitted false hours on an NSA contract while you were employed by as a subcontractor.

> (U/FOUO) The NSA OIG determined that you knowingly and willfully claimed 239.25 hours on an NSA contract that were not actually performed during the period from 1 March 2015 through 31 July 2015.

> (U/FOUO) Your actions violated 31 U.S.C. section 3802 and, likely caused to violate FAR 31.201-2 thereby reducing allowable costs and payments under FAR 52.216-7.

> (U/FOUO) The applicable authorities (31 U.S.C. section 3802 and FAR 31.201-2) are included below for your review.

> (U/FOUO) In accordance with the investigative process, we are affording you the opportunity to comment on the tentative conclusion, and/or offer additional information before we close our inquiry. You are not required to respond to our conclusion. However, if you choose to respond, please do so in writing by close of business, 2 May 2016. If you have no comment, please let me know as soon as practicable.

> Investigator

> NSA OIG

> 31 U.S.C. Sec. 3802 - False claims and statements; liability

> (a)(1) Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a claim that the person knows or has reason to know:

> (A) is false, fictitious, or fraudulent;

> (B) includes or is supported by any written statement which asserts a material fact which is false, fictitious, or fraudulent;

> (C) includes or is supported by any written statement that omits a material fact;

> (ii) is false, fictitious, or fraudulent as a result of such omission; and

> (iii) is a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact;

> or

> (D) is for payment for the provision of property or services which the person has not provided as claimed, shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than $5,000 for each such claim. Except as provided in paragraph (3) of this subsection, such person shall also be subject to an assessment, in lieu
of damages sustained by the United States because of such claim, of not more than twice the amount of such claim, or the portion of such claim, which is determined under this chapter to be in violation of the preceding sentence.

>> (2) Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a written statement that:
>> (A) the person knows or has reason to know;
>> (i) asserts a material fact which is false, fictitious, or fraudulent; or
>> (ii) omits a material fact; and
>> (i) is false, fictitious, or fraudulent as a result of such omission;
>> (B) in the case of a statement described in clause (ii) of subparagraph (A), is a statement in which the person making,
>> presenting, or submitting such statement has a duty to include such
>> material fact; and
>> (C) contains or is accompanied by an express certification or
>> affirmation of the truthfulness and accuracy of the contents of the statement, shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than $5,000 for each such statement.

>> (3) An assessment shall not be made under the second sentence of paragraph (1) with respect to a claim if payment by the Government has not been made on such claim.

>> (b)(1) Except as provided in paragraphs (2) and (3) of this subsection:
>> (A) a determination under section 3803(a)(2) of this title that there
>> is adequate evidence to believe that a person is liable under
>> subsection (a) of this section; or
>> (B) a determination under section 3803 of this title that a person is liable under subsection (a) of this section, may provide the authority with grounds for commencing any administrative or contractual action against such person which is authorized by law and which is in addition to any action against such person under this chapter.

>> (2) A determination referred to in paragraph (1) of this subsection may be used by the authority, but shall not require such authority, to commence any administrative or contractual action which is authorized by law.

>> (3) In the case of an administrative or contractual action to suspend or debar any person who is eligible to enter into contracts with the Federal Government, a determination referred to in paragraph (1) of this subsection shall not be considered as a conclusive determination of such person's responsibility pursuant to Federal procurement laws and regulations.

>>

>>

>> FAR 31.210-2 -- Determining Allowability.

>> (a) A cost is allowable only when the cost complies with all of the following requirements:
>> (1) Reasonableness.
>> (2) Allocability.
>> (3) Standards promulgated by the CAS Board, if applicable; otherwise, generally accepted accounting principles and practices appropriate to the circumstances.
>> (4) Terms of the contract.
>> (5) Any limitations set forth in this subpart.

>> (b) Certain cost principles in this subpart incorporate the measurement, assignment, and allocability rules of selected CAS and limit the allowability of costs to the amounts determined using the criteria in those selected standards. Only those CAS or portions of standards specifically made applicable by the cost principles in this subpart are mandatory unless the contract is CAS-covered (see Part 30). Business units that are not otherwise subject to these standards under a CAS clause are subject to the selected standards only for the purpose of determining allowability of costs on Government contracts. Including the selected standards in the cost principles does not subject the business unit to any
other CAS rules and regulations. The applicability of the CAS rules and regulations is determined by the CAS clause, if any, in the contract and the requirements of the standards themselves.

>>
>> (c) When contractor accounting practices are inconsistent with this Subpart 31.2, costs resulting from such inconsistent practices in excess of the amount that would have resulted from using practices consistent with this subpart are unallowable.

>>
>> (d) A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost that is inadequately supported.

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