

# Index

## ACCESS TO GOVERNMENT PROPERTY AND INFORMATION

Commercial items, **10:27**  
Espionage, **1:39, 6:13**  
Foreign acquisitions of United States  
companies, access to classified  
information, **18:19, 18:20**  
**Procurement Integrity Act** (this  
index)  
Theft of government property, **1:38,**  
**6:11**

## ACCOUNTING DEPARTMENT

Cost allowability, compliance initia-  
tives, **11:19**  
**Time Charging** (this index)

## ACCOUNTS AND ACCOUNTING

**Audits** (this index)  
**Cost Accounting Standards (CAS)**  
(this index)  
Cost allowability, **11:7**  
**Foreign Corrupt Practices Act** (this  
index)  
**Progress Payments** (this index)

## ACQUISITIONS

**Mergers and Acquisitions** (this  
index)

## ACTIONS AND REMEDIES

**Antiboycott Provisions** (this index)  
Contract claims, litigation of, **16:20**  
Mergers and acquisitions, prior  
actions of acquired company,  
**18:16**  
**Parallel Proceedings** (this index)

## ADJUSTMENTS

Cost accounting standards (CAS),  
contract adjustments, **12:11**  
**Pricing, Defective** (this index)  
**Time Charging** (this index)

## ADMINISTRATIVE LAW

**Antiboycott Provisions** (this index)  
**Debarment** (this index)  
**Export Restrictions** (this index)  
**Fines and Penalties** (this index)  
Obstruction of pending administra-  
tive proceedings, **1:46**  
**Suspension** (this index)  
Time charging, administrative  
requirements, **13:3**

## ADVICE

Foreign Corrupt Practices Act, advi-  
sory government opinions,  
**19:32**

## AFFILIATES

Collusive bidding, **7:29**

## AGENCIES

**Government Agencies** (this index)

## AGENTS AND

### REPRESENTATIVES

**Foreign Military Sales (FMS)** (this  
index)  
**International Sales** (this index)

## ALLOCATION OF COSTS

**Apportionment and Allocation of  
Costs** (this index)

## ANTIBOYCOTT PROVISIONS

Generally, **19:34 to 19:51**  
Actions and remedies  
antitrust actions, **19:43**  
civil rights actions, **19:44**  
Export Administration Act, **19:41**  
Administrative law. Export  
Administration Act, below  
Antitrust actions, **19:43**  
Civil rights actions, **19:44**  
Compliance initiatives  
generally, **19:47 to 19:51**  
document review, **19:48**

**ANTIBOYCOTT PROVISIONS**  
**—Cont'd**

Compliance initiatives—Cont'd  
 education of employees, **19:47**  
 information related to boycott,  
 refusal to supply, **19:49**  
 monitoring agents and partners,  
**19:50**  
 reporting requirements, **19:51**  
 Document review, **19:48**  
 Education of employees, **19:47**  
 Export Administration Act  
 generally, **19:35 to 19:41**  
 actions and remedies, **19:41**  
 exceptions, **19:38**  
 intent, **19:37**  
 penalties, **19:40**  
 prohibitions, **19:36**  
 reporting requirements, **19:39**  
 Information related to boycott,  
 refusal to supply, **19:49**  
 Internal Revenue Code, **19:42**  
 Monitoring agents and partners,  
**19:50**  
 Recognition of problem, **19:45,**  
**19:46**  
 Reporting boycott requests, **19:51**

**ANTITRUST**

Antiboycott actions, **19:43**  
 Collusive bidding, **7:24**

**APPEALS**

Certifying and pricing claims, **16:11**

**APPORTIONMENT AND**  
**ALLOCATION OF COSTS**

Fair cost principles, **11:6**  
 Time charging, compliance initia-  
 tives, **13:22**

**ARMS DEALERS**

**Defense Contractors** (this index)

**ASSISTANCE**

**Foreign Assistance Act** (this index)

**ATTORNEYS**

**Investigations** (this index)

**AUDITS**

**Compliance Audits** (this index)

**AUDITS—Cont'd**

**Federal Audits** (this index)  
 Kickbacks, policies for auditors, **7:47**  
 Time charging, internal audits, **13:24**

**AUTOMATION OF SYSTEMS**

Time charging, compliance initia-  
 tives, **13:32**

**BAA REQUIREMENTS**

**Domestic and Foreign Products**  
 (this index)

**BERRY AMENDMENT**

Domestic and foreign products, **17:4**

**BIDDING**

**Collusive Bidding** (this index)

**BOYCOTTS**

**Antiboycott Provisions** (this index)

**BRIBERY AND ILLEGAL**  
**GRATUITIES**

Generally, **1:32, 7:1 to 7:12**  
 Commercial items, **10:26**  
 Compliance initiatives  
 generally, **7:8 to 7:12**  
 employment, below  
 policies and procedures, below  
 recommendations, **7:12**  
 Employment  
 government employees, require-  
 ment to pay, **7:11**  
 monitoring employee activities,  
**7:10**

**Foreign Corrupt Practices Act** (this  
 index)

Frequently asked questions, **7:5**

Government employees, requirement  
 to pay, **7:11**

Monitoring employee activities, **7:10**

Policies and procedures  
 generally, **7:9**

Recognition of problem, **7:6, 7:7**

Recommendations, **7:12**

Statutory provisions, **7:2 to 7:4**

**BUDGETS**

Time charging, overly rigid budget-  
 ary controls, **13:16**

## INDEX

### **BURDEN OF PROOF**

Defective pricing, adjustments for,  
**9:17**

### **BURDENSOME LITIGATION**

Parallel proceedings, **3:5**

### **BYRD AMENDMENT**

**Lobbying Restrictions** (this index)

### **CAS**

**Cost Accounting Standards (CAS)**  
(this index)

### **CDA CLAIMS**

Pricing, **16:9**

### **CERTIFICATION**

Commercial items, **10:12**

**Contract Claims** (this index)

**Costs** (this index)

**Defense Contractors** (this index)

Foreign military sales (FMS), certifi-  
cation of credit-financed (FMF)  
sales, **20:10**

**Pricing, Defective** (this index)

Time charging, **13:4**

### **CFAO**

**Cost Accounting Standards (CAS)**  
(this index)

### **CIVIL RIGHTS ACTIONS**

Antiboycott provisions, **19:44**

### **CLAIMS**

**Contract Claims** (this index)

### **CLASSIFIED INFORMATION**

Foreign acquisitions of United States  
companies, **18:19, 18:20**

### **CLAYTON ACT**

Collusive bidding, **7:25**

### **COLLUSIVE BIDDING**

Generally, **1:36, 7:23 to 7:36**

Affiliates, **7:29**

Antitrust, **7:24**

Clayton Act, **7:25**

Compliance initiatives

generally, **7:35**

recommendations, **7:36**

Defense production pools, **7:31**

### **COLLUSIVE BIDDING—Cont'd**

Federal Trade Commission (FTC),  
**7:26**

Frequently asked questions, **7:32**

Joint ventures, **7:30**

Monopolies, **7:24**

Recognition of problem, **7:33, 7:34**

Recommendations, **7:36**

Sherman Antitrust Act, **7:24**

Statutory provisions, **7:23 to 7:31**

Teaming agreements, **7:30**

### **COMMERCIAL ITEMS**

Generally, **10:1 to 10:28**

Access to information, **10:27**

Bribery and illegal gratuities, **10:26**

Certifications, **10:12**

Competition, MAS program, **10:20**

Compliance initiatives

generally, **10:25 to 10:28**

access to information, **10:27**

gratuities, **10:26**

recommendations, **10:28**

Computer software, rights in, **10:14**

Contracts

generally, **10:10**

certifications, **10:12**

executive orders, implementation  
of, **10:11**

MAS program, below

representations, **10:12**

small contracts, below

statutes, implementation of, **10:11**

subcontracts, below

Definitions, **10:3, 10:4**

Executive orders, implementation of,  
**10:11**

Exemptions

generally, **10:5 to 10:9**

prime contracts, **10:6**

subcontracts, **10:7**

Truth in Negotiations Act, **9:10,**  
**10:9**

Frequently asked questions, **10:15**

Gratuities, **10:26**

GSA. MAS program, below

Industrial funding fee, MAS  
program, **10:19**

## COMMERCIAL ITEMS—Cont'd

- MAS program
  - generally, **10:16 to 10:20**
  - competition, **10:20**
  - contract price reductions, **10:18**
  - industrial funding fee, **10:19**
  - pricing, **10:17, 10:18**
- Pricing
  - MAS program, **10:17, 10:18**
  - Truth in Negotiations Act, **9:10, 10:9**
- Prime contracts, **10:6**
- Quality control, contractor inspection requirements, **14:4**
- Recognition of problem, **10:23, 10:24**
- Recommendations, **10:28**
- Representations, **10:12**
- Small contracts
  - generally, **10:21, 10:22**
  - quality control, contractor inspection requirements, **14:5**
- Special contracting methods
  - MAS program, above
  - small purchases, **10:21, 10:22**
- Statutes, implementation of, **10:11**
- Subcontracts
  - clauses, **10:13**
  - exemption, **10:7**
- Technical data rights, **10:14**
- Truth in Negotiations Act, **9:10, 10:9**

## COMMISSIONS

- Foreign Military Sales (FMS)** (this index)

## COMMUNICATIONS

- Conflicts of Interest** (this index)
- Investigations, communications with prosecutor, **2:40**

## COMPANY HOTLINES

- Compliance programs, **4:16**
- Investigations, **2:21**

## COMPETITION

- Commercial items, MAS program, **10:20**
- Price competition, Truth in Negotiations Act, **9:8**

## COMPLIANCE AUDITS

- Generally, **4:18, 5:1 to 5:16**
- Controls, testing, **5:9**
- Corrective action, **5:14**
- Deliverables, development of, **5:5**
- Documentation of audits, **5:11**
- Employee interviews, **5:8**
- Existing policies and procedures, review of, **5:7**
- Follow-up, **5:15**
- Formation of audit team, **5:2**
- Implementation of audit results
  - generally, **5:12 to 5:15**
  - corrective action, **5:14**
  - follow-up, **5:15**
  - key steps, **5:12**
  - recommendations for improvement, **5:13**
- Interviews of employees, **5:8**
- Investigations, discipline, & disclosure, **4:17**
- Major tasks, **5:6**
- Performance of audits
  - generally, **5:6 to 5:11**
  - employee interviews, **5:8**
  - existing policies and procedures, review of, **5:7**
  - major tasks, **5:6**
- Planning audit
  - generally, **5:2 to 5:5**
  - deliverables, development of, **5:5**
  - formation of audit team, **5:2**
  - scope of audit, **5:3**
  - work programs for audit, **5:4**
- Policies and procedures, review of, **5:7**
- Recommendations for improvement, **5:13**
- Reports of audit results to government, **5:16**
- Review of existing policies and procedures, **5:7**
- Sampling transactions, **5:10**
- Scope of audit, **5:3**
- Testing controls, **5:9**
- Time charging, **13:24**
- Work programs for audit, **5:4**

## INDEX

### COMPLIANCE PROGRAMS

Generally, **4:1 to 4:23**  
**Antiboycott Provisions** (this index)  
**Audits. Compliance Audits** (this index)  
**Collusive Bidding** (this index)  
**Commercial Items** (this index)  
Compliance book, **4:6**  
Compliance officer, **4:15**  
**Conflicts of Interest** (this index)  
**Contract Claims** (this index)  
Cooperation with government investigations, **4:21**  
**Cost Accounting Standards (CAS)** (this index)  
**Cost Allowability** (this index)  
Costs of compliance, recovery of, **4:10**  
Culture of compliance, **4:11**  
Department of justice policy, **4:5**  
Development of compliance programs  
generally, **4:3 to 4:9**  
employee screening, **4:9**  
future modifications, **4:8**  
settlement agreements, **4:7**  
Disciplinary action, **4:19**  
**Domestic and Foreign Products** (this index)  
Education and training of employees, **4:22**  
Employment  
education and training of employees, **4:22**  
screening of employees, **4:9**  
Ethics, corporate code of, **4:13**  
FAR compliance requirements, **4:4**  
defense contractors, **4:4**  
Federal Sentencing Guidelines, **4:3**  
**Foreign Corrupt Practices Act** (this index)  
**Foreign Military Sales (FMS)** (this index)  
Future modifications of compliance programs, **4:8**  
Hotlines, **4:16**  
**International Sales** (this index)

### COMPLIANCE PROGRAMS

#### —Cont'd

Investigations  
generally, **4:18**  
government investigations, cooperation with, **4:21**  
**Kickbacks** (this index)  
**Lobbying Restrictions** (this index)  
Modifications of compliance programs, **4:8**  
Officer, compliance, **4:15**  
Policies and procedures  
generally, **4:14**  
**Bribery and Illegal Gratuities** (this index)  
compliance audits, review of existing policies and procedures, **5:7**  
domestic and foreign products, **17:32**  
kickbacks, **7:46, 7:47**  
procurement information, **6:16**  
time charging, **13:21, 13:22**  
**Pricing, Defective** (this index)  
**Procurement Information** (this index)  
**Progress Payments** (this index)  
Recommendations  
bribery and illegal gratuities, **7:12**  
collusive bidding, **7:36**  
commercial items, **10:28**  
compliance audits, **5:13**  
**Conflicts of Interest** (this index)  
contract claims, **16:21**  
cost accounting standards (CAS), **12:35**  
cost allowability, **11:20**  
domestic and foreign products, **17:35**  
export restrictions, **19:19**  
foreign military sales (FMS), **20:24**  
kickbacks, **7:48**  
lobbying restrictions, **7:22**  
pricing, defective, **9:33**  
procurement information, **6:19**  
product substitution, **14:16**  
time charging, **13:34**

## COMPLIANCE PROGRAMS

### —Cont'd

- Reporting violations to government, **4:20**
- Risk assessment, **4:12**
- Settlement agreements, **4:7**
- Time Charging** (this index)
- Training of employees, **4:22**
- Updating, **4:23**
- Violations, reporting to government, **4:20**

## COMPROMISE AND SETTLEMENT

- Compliance programs, **4:7**
- Global Settlements** (this index)

## COMPUTER SOFTWARE

- Commercial items, data rights, **10:14**

## CONFLICTS OF INTEREST

- Generally, **1:33, 8:1 to 8:25**
- Communications and appearances.
  - Ethics Reform Act, below
- Compliance initiatives
  - organizational conflicts, **8:24, 8:25**
  - personal conflicts, **8:22, 8:23**
- Contractor responsibilities as to
  - organizational conflicts, **8:16**
- Employment discussions, restrictions on, **8:4**
- Ethics Reform Act
  - generally, **8:7 to 8:12**
  - finances and penalties, **8:12**
  - intent to influence, communications and appearances with, **8:8**
  - lifetime ban on communications and appearances, **8:9**
  - one-year ban on communications and appearances, **8:11**
  - two-year ban on communications and appearances, **8:10**
- Fines and penalties
  - Ethics Reform Act, **8:12**
  - Procurement Integrity Act, **8:5**
- Former agency officials, one-year ban on hiring, **8:3**
- Frequently asked questions
  - organizational conflicts, **8:17**

## CONFLICTS OF INTEREST

### —Cont'd

- Frequently asked questions—Cont'd
  - Procurement Integrity Act, **8:6**
- Government responsibilities as to
  - organizational conflicts, **8:15**
- Intent to influence, communications and appearances with, **8:8**
- Mergers and acquisitions,
  - organizational conflicts, **18:12**
- Organizational conflicts
  - generally, **8:14 to 8:17**
  - compliance initiatives, **8:24, 8:25**
  - contractor responsibilities, **8:16**
  - frequently asked questions, **8:17**
  - government responsibilities, **8:15**
  - mergers and acquisitions, **18:12**
  - recognition of problem, **8:20, 8:21**
  - recommendations, **8:25**
- Personal conflicts
  - generally, **8:2 to 8:13**
  - compliance initiatives, **8:22, 8:23**
  - Ethics Reform Act, above
  - Procurement Integrity Act, below
  - recognition of problem, **8:18, 8:19**
  - recommendations, **8:23**
  - revolving-door statutes, **8:13**
- Procurement Integrity Act
  - generally, **8:2 to 8:6**
  - employment discussions, restrictions on, **8:4**
  - finances and penalties, **8:5**
  - former agency officials, one-year ban on hiring, **8:3**
  - frequently asked questions, **8:6**
- Recognition of problem
  - organizational conflicts, **8:20, 8:21**
  - personal conflicts, **8:18, 8:19**
- Recommendations
  - organizational conflicts, **8:25**
  - personal conflicts, **8:23**
- Revolving-door statutes, **8:13**

## CONSISTENCY

- Parallel proceedings, inconsistent defenses, **3:6**

## CONSPIRACY

- Generally, **1:12, 1:13**

## INDEX

### CONSTITUTIONAL LAW

**Investigations** (this index)

### CONTINGENT FEES

**Foreign Military Sales (FMS)** (this index)

### CONTRACT CLAIMS

Generally, **16:1 to 16:19**

CDA claims, pricing, **16:9**

Certification

generally, **16:3 to 16:7**

defective certification, **16:4**

defense contracts, **16:7**

language of certification, **16:5**

persons who must certify, **16:6**

Compliance initiatives

generally, **16:16 to 16:21**

claims team, establishment of, **16:16**

corroboration of facts, **16:18**

documentation of facts, **16:18**

litigation, **16:20**

negotiations, **16:19**

recommendations, **16:21**

recordkeeping, **16:17**

Corroboration of contract claims, **16:18**

Defective certification, **16:4**

Definition, **16:2**

Documentation of contract claims, **16:18**

Equitable adjustment, requests for pricing, **16:9**

**False Claims** (this index)

Fraud and deceit, **16:12**

Frequently asked questions, **16:13**

Litigation of contract claims, **16:20**

Negotiations, **16:19**

Pricing claims

generally, **16:8**

CDA claims, pricing, **16:9**

equitable adjustment, requests for, **16:9**

Recognition of problem, **16:14, 16:15**

Recommendations, **16:21**

Records and recording, compliance initiatives, **16:17**

### CONTRACTS

Claims. **Contract Claims** (this index)

**Commercial Items** (this index)

**Cost Accounting Standards (CAS)** (this index)

**Fines and Penalties** (this index)

Investigations, allegations by contracting officers, **2:18**

**Performance of Contracts** (this index)

**Progress Payments** (this index)

Time charging, **13:17, 13:18**

### CONTROLS

Compliance audits, testing controls, **5:9**

Cost accounting standards (CAS), internal controls, **12:32**

Time charging, overly rigid budgetary controls, **13:16**

### CORRECTION

Compliance audits, **5:14**

Pricing, defective, **9:29**

### CORROBORATION

Contract claims, corroboration of, **16:18**

### CORRUPTION

Generally, **1:32 to 1:36**

Bidding. **Collusive Bidding** (this index)

**Bribery and Illegal Gratuities** (this index)

**Collusive Bidding** (this index)

**Conflicts of Interest** (this index)

**Foreign Corrupt Practices Act** (this index)

Gratuities. **Bribery and Illegal Gratuities** (this index)

**Kickbacks** (this index)

**Lobbying Restrictions** (this index)

### COST ACCOUNTING STANDARDS (CAS)

Generally, **12:1 to 12:35**

Accounting changes generally, **12:11**

## **COST ACCOUNTING STANDARDS (CAS)—Cont'd**

Accounting changes—Cont'd  
     CFAO compliance determinations,  
         unilateral accounting changes,  
         **12:16**  
 Adjustments, contract, **12:11**  
 Applicability, **12:3 to 12:7**  
 Background, **12:2**  
 CFAO compliance determinations  
     generally, **12:12 to 12:17**  
     findings. Initial finding of  
         noncompliance, below in this  
         group  
     initial finding of noncompliance  
         generally, **12:14**  
         agreement with initial finding,  
         **12:15**  
         disagreement with initial find-  
         ing, **12:15**  
     types of noncompliance, **12:13**  
     unilateral accounting changes,  
         **12:16**  
 Changes. Accounting changes, above  
 Compliance initiatives  
     generally, **12:31 to 12:35**  
     education of employees, **12:34**  
     employees, CAS-qualified, **12:33**  
     internal controls, **12:32**  
     recommendations, **12:35**  
 Contract adjustments, **12:11**  
 Contract clauses, **12:8**  
 Cost principles compared, **12:18**  
 Disclosure statements  
     generally, **12:9**  
     false statements by contractors,  
         **12:22**  
     time charging, **13:14**  
 Educational institutions, **12:10**  
 Education of employees, **12:34**  
 Employees, CAS-qualified, **12:33**  
 Exempt contracts, **12:4**  
 False claims by contractors  
     generally, **12:25 to 12:27**  
     overbilling on cost contracts and  
         invoices, **12:27**  
     progress payment billings, errors  
         in, **12:26**

## **COST ACCOUNTING STANDARDS (CAS)—Cont'd**

False statements by contractors  
     generally, **12:19 to 12:24**  
     cost impact proposals, **12:24**  
     cost or pricing data, proposals  
         containing, **12:21**  
     disclosure statements, **12:22**  
     final indirect cost certifications,  
         **12:23**  
     overhead cost certifications, **12:23**  
     proposals, **12:21, 12:24**  
     solicitation representations and  
         certifications, **12:20**  
 Final indirect cost certifications,  
     **12:23**  
 Findings. CFAO compliance  
     determinations, above  
 Frequently asked questions, **12:28**  
 Full CAS coverage, **12:6**  
 Initial finding of noncompliance.  
     CFAO compliance determina-  
     tions, above  
 Internal controls, **12:32**  
 Mergers and acquisitions, pricing  
     adjustments, **18:8**  
 Modification  
     accounting changes, above  
     CAS coverage, modified, **12:7**  
 Overbilling on cost contracts and  
     invoices, **12:27**  
 Overhead cost certifications, **12:23**  
 Progress payment billings, errors in,  
     **12:26**  
 Proposals, false statements by  
     contractors, **12:21, 12:24**  
 Qualified employees, **12:33**  
 Recognition of problem, **12:29,**  
     **12:30**  
 Recommendations, **12:35**  
 Solicitation representations and  
     certifications, **12:20**  
 Waiver, **12:5**

## **COST ALLOWABILITY**

Generally, **11:1 to 11:20**  
 Accounting department, compliance  
     initiatives, **11:19**  
 Accounting rules, **11:7**

## INDEX

### **COST ALLOWABILITY—Cont'd**

- Allowable costs defined, **11:4**
- Apportionment of costs, **11:6**
- Certificate of final indirect costs, **11:9**
- Compliance initiatives
  - generally, **11:15 to 11:20**
  - accounting department, **11:19**
  - middle management, **11:17**
  - nonsupervisory employees, **11:18**
  - recommendations, **11:20**
  - supervisors, **11:17**
  - upper management, **11:16**
- Coverage, **11:3**
- Definition, **11:4**
- Disallowance of unallowable costs, **11:8**
- Fair cost principles
  - generally, **11:2 to 11:7**
  - accounting rules, **11:7**
  - allowable costs defined, **11:4**
  - apportionment of costs, **11:6**
  - coverage, **11:3**
  - restricted costs, **11:5**
  - unallowable costs, **11:5**
- Final indirect cost certifications, **11:9**
- Fraud and deceit, **11:11**
- Frequently asked questions, **11:12**
- Management
  - middle management, **11:17**
  - supervisors, **11:17**
  - upper management, **11:16**
- Middle management, compliance initiatives, **11:17**
- Nonsupervisory employees, compliance initiatives, **11:18**
- Recognition of problem, **11:13, 11:14**
- Recommendations, **11:20**
- Restricted costs, **11:5**
- Supervisors, compliance initiatives, **11:17**
- Unallowable costs
  - generally, **11:8 to 11:11**
  - certificate of final indirect costs, **11:9**
  - disallowance, **11:8**
  - fair cost principles, **11:5**
  - fraud and deceit, **11:11**

### **COST ALLOWABILITY—Cont'd**

- Upper management, compliance initiatives, **11:16**

### **COSTS**

#### **Apportionment and Allocation of Costs** (this index)

- Certification
  - final indirect cost certifications, below
  - solicitation representations and certifications, **12:20**
- Truth in Negotiations Act, **9:6**
- Compliance costs, recovery of, **4:10**
- Cost Accounting Standards (CAS)** (this index)
- Cost Allowability** (this index)
- Final indirect cost certifications
  - allowability, **11:9**
  - cost accounting standards (CAS), false statements by contractors, **12:23**
- Foreign Military Sales (FMS)** (this index)
- Mergers and Acquisitions** (this index)
- Overhead. Final indirect cost certifications, above
- Pricing, Defective** (this index)
- Progress Payments** (this index)
- Proposals** (this index)
- Time Charging** (this index)

### **COUNTRY OF ORIGIN**

#### **Domestic and Foreign Products** (this index)

### **CREDIT-FINANCED SALES**

#### **Foreign Military Sales (FMS)** (this index)

### **CRIMINAL LAW**

- Generally, **1:1 to 1:67**
- Administrative proceedings pending, obstruction of, **1:46**
- Audits, federal, obstruction of, **1:41, 1:42**
- Bidding. **Collusive Bidding** (this index)
- Bribery and Illegal Gratuities** (this index)

## CRIMINAL LAW—Cont'd

**Collusive Bidding** (this index)  
**Conflicts of Interest** (this index)  
 Conspiracy, **1:13**  
 Constitutional law. **Investigations** (this index)  
**Corruption** (this index)  
 Espionage, **1:39, 6:13**  
 Field interviews, **2:10**  
**Fines and Penalties** (this index)  
**Foreign Corrupt Practices Act** (this index)  
**Fraud and Deceit** (this index)  
 Global settlements, **3:12**  
**Grand Jury** (this index)  
 Gratuities. **Bribery and Illegal Gratuities** (this index)  
 Interviews, **2:10**  
**Investigations** (this index)  
 Judicial proceedings, obstruction of, **1:43, 1:44**  
**Kickbacks** (this index)  
**Lobbying Restrictions** (this index)  
**Obstruction of Justice** (this index)  
 Pending administrative proceedings, obstruction of, **1:46**  
 Perjury, **1:47, 1:48**  
**Privileges** (this index)  
**Procurement Integrity Act** (this index)  
 Racketeer Influenced and Corrupt Organizations Act (RICO), **1:51, 1:52**  
 Revolving-door statutes, **8:13**  
 Scope, **1:1**  
**Search and Seizure** (this index)  
 Self-incrimination privilege, **2:33**  
**Sentence and Punishment** (this index)  
 Sentence of Fine statute, **1:50**  
**Subpoenas** (this index)  
 Theft of government property, **1:38, 6:11**  
 Wiretaps, **2:9**  
**Witnesses** (this index)

## DEBARMENT

Generally, **1:60 to 1:62**  
 Global settlements, **3:14 to 3:16**

## DEBARMENT—Cont'd

Pricing, defective, **9:24**

## DEFENSE CONTRACTORS

Certification  
   contract claims, certification of, **16:7**  
   foreign military sales (FMS), certification of credit-financed (FMF) sales, **20:10**  
 Collusive bidding, defense production pools, **7:31**  
 Contract claims, certification of, **16:7**  
 Domestic and foreign products, DOD end products, **17:14**  
**Export Restrictions** (this index)  
**Foreign Military Sales (FMS)** (this index)  
**International Sales** (this index)  
 Mergers and acquisitions, costs, **18:7**

## DEFENSES

Foreign Corrupt Practices Act, bribery, **19:23**  
 Parallel proceedings, inconsistent defenses, **3:6**  
 Pricing, defective, **9:19**

## DELIVERABLES

Compliance audits, **5:5**

## DEPARTMENT OF DEFENSE

**Defense Contractors** (this index)

## DEPRECIATION

Mergers and acquisitions, depreciation of combined assets, **18:5**

## DESIGNATED COUNTRIES

**Domestic and Foreign Products** (this index)

## DISCIPLINARY ACTION

Compliance programs, **4:19**

## DISCLOSURES

**Cost Accounting Standards (CAS)** (this index)  
**Lobbying Restrictions** (this index)  
 Pricing, defective, **9:28**  
 Procurement information, disclosure of, **6:3**

## INDEX

### **DISCLOSURES—Cont'd**

Voluntary disclosures of wrongdoing,  
**2:41**

### **DOCUMENTS**

Antiboycott provisions, **19:48**  
Compliance audits, documentation  
of, **5:11**  
Contract claims, documentation of,  
**16:18**  
Grand jury, document subpoenas,  
**2:42**  
Investigations, preparation for, **2:11**

### **DOMESTIC AND FOREIGN PRODUCTS**

Generally, **17:1 to 17:35**  
BAA requirements  
generally, **17:3**  
country of origin  
domestic end products, **17:13**  
qualifying country end products,  
**17:14**  
exceptions, **17:9**  
penalties, **17:18**  
Berry Amendment, **17:4**  
Compliance initiatives  
generally, **17:29 to 17:35**  
history of end products and  
components, **17:30**  
inventories, separate, **17:31**  
monitoring and oversight  
procedures, **17:32**  
on-site review, **17:34**  
planning ahead, **17:33**  
policies and procedures, **17:32**  
recommendations, **17:35**  
Contract performance, **17:27**  
Country of origin  
generally, **17:12 to 17:17**  
BAA requirements, above  
DOD end products, **17:14**  
FAR v. Customs, **17:17**  
NAFTA marking rules, **17:17**  
qualifying country end products,  
**17:14**  
TAA designated country end  
products, **17:15**

### **DOMESTIC AND FOREIGN PRODUCTS—Cont'd**

Country of origin—Cont'd  
United States-made end products,  
**17:16**  
Designated countries  
end products, **17:15**  
DOD end products, **17:14**  
End products  
country of origin, above  
history of end products and  
components, **17:30**  
identification of end products,  
**17:11**  
Exceptions, **17:8 to 17:10**  
**Export Restrictions** (this index)  
FAR v. Customs, **17:17**  
Fines and penalties  
BAA penalties, **17:18**  
made in USA labels, **17:23**  
TAA penalties, **17:19**  
Free trade agreements, **17:6**  
Frequently asked questions  
generally, **17:20**  
made in USA labels, **17:24**  
FTC requirements, made in USA  
labels, **17:22**  
Identification of end products, **17:11**  
**International Sales** (this index)  
Inventories, separate, **17:31**  
Labels. Made in USA labels, below  
Made in USA labels  
generally, **17:21 to 17:24**  
frequently asked questions, **17:24**  
FTC requirements, **17:22**  
penalties, **17:23**  
Monitoring and oversight procedures,  
**17:32**  
NAFTA marking rules, **17:17**  
Offers to supply products, **17:26**  
On-site review, **17:34**  
Penalties. Fines and penalties, above  
Performance of contracts, **17:27**  
Planning ahead, **17:33**  
Policies and procedures, **17:32**  
Postaward activities, **17:27**  
Qualifying countries  
end products, **17:14**

**DOMESTIC AND FOREIGN  
PRODUCTS—Cont'd**

Recognition of problem, **17:25 to 17:28**  
 Recommendations, **17:35**  
 Records and recording  
     history of end products and components, **17:30**  
     inventories, separate, **17:31**  
 Separate inventories, **17:31**  
 Statutory provisions, **17:2 to 17:7**  
 TAA requirements  
     generally, **17:5**  
     designated country end products, **17:15**  
     exceptions, **17:10**  
     penalties, **17:19**  
 Treaties, **17:2 to 17:7**  
 United States-made end products  
     country of origin, **17:16**  
     made in USA labels, above  
 WTO GPA requirements, **17:5**

**DUE DILIGENCE REVIEW**

Mergers and acquisitions, **18:22, 18:23**

**EDUCATIONAL INSTITUTIONS**

Cost accounting standards (CAS), **12:10**

**EDUCATION OF EMPLOYEES**

**Employment** (this index)

**EMPLOYMENT**

**Bribery and Illegal Gratuities** (this index)  
**Compliance Programs** (this index)  
 Cost accounting standards (CAS),  
     CAS-qualified employees, **12:33**  
 Education and training of employees  
     antiboycott provisions, **19:47**  
     compliance programs, **4:22**  
     cost accounting standards (CAS), **12:34**  
     Foreign Corrupt Practices Act, **19:30**  
     investigations, **2:14**  
     procurement information compliance initiatives, **6:17, 6:18**

**EMPLOYMENT—Cont'd**

Education and training of employees  
     —Cont'd  
     time charging, compliance initiatives, **13:23**  
**Former Employees** (this index)  
 Interviews of employees  
     compliance audits, **5:8**  
**Investigations** (this index)  
**Investigations** (this index)  
**Time Charging** (this index)  
 Training. Education and training of employees, above

**EMPLOYMENT CONTRACTS**

Procurement Integrity Act, **6:5**

**ENVIRONMENTAL VIOLATIONS**

Mergers and acquisitions, **18:15**

**ESPIONAGE**

Generally, **1:39, 6:13**

**ESTIMATES**

**Pricing, Defective** (this index)

**ETHICS**

Compliance programs, code of corporate ethics, **4:13**  
**Conflicts of Interest** (this index)

**EXECUTIVE ORDERS**

Commercial items, **10:11**

**EXEMPTIONS**

**Commercial Items** (this index)  
 Cost accounting standards (CAS), **12:4**

**EXPORT RESTRICTIONS**

Generally, **19:2 to 19:19**  
 Administrative law  
     generally, **19:4**  
     **Antiboycott Provisions** (this index)  
**Antiboycott Provisions** (this index)  
 Arms exports. Defense items, below  
 Compliance initiatives  
     generally, **19:15 to 19:19**  
     defense contractors, **19:18**  
 ITAR requirements, **19:18**  
 licenses, **19:16**

## INDEX

### **EXPORT RESTRICTIONS—Cont'd**

- Compliance initiatives—Cont'd
  - recommendations, **19:19**
  - reexports, limitation and monitoring, **19:17**
  - registration with State Department, **19:15**
  - State Department, registration with, **19:15**
- Defense items
  - generally, **19:13**
  - compliance initiatives, **19:18**
  - regulation of arms traffic, **19:6**
- Fines and penalties
  - generally, **19:8**
  - Export Administration Act, antiboycott provisions, **19:40**
- Government responsibilities, **19:7**
- ITAR requirements, **19:18**
- Licenses and permits
  - generally, **19:12**
  - compliance initiatives, **19:16**
- Monitoring reexports, **19:17**
- Penalties. Fines and penalties, above
- Prohibitions, **19:5**
- Recognition of problem, **19:9 to 19:14**
- Recommendations, **19:19**
- Reexports
  - generally, **19:14**
  - limitation and monitoring, **19:17**
- Registration with State Department, **19:15**
- State Department, registration with, **19:15**
- Statutory provisions, **19:3 to 19:8**
- Technical data, release of, **19:10**
- Weapons and firearms. Defense items, above

### **FALSE CLAIMS**

- Cost Accounting Standards (CAS)** (this index)
- Fraud and Deceit** (this index)

### **FALSE STATEMENTS**

- Cost Accounting Standards (CAS)** (this index)
- Fraud and Deceit** (this index)

### **FALSE STATEMENTS—Cont'd**

- Perjury, **1:47, 1:48**

### **FAR COMPLIANCE REQUIREMENTS**

- Compliance programs, **4:4**

### **FAR V. CUSTOMS**

- Generally, **17:17**

### **FEDERAL AUDITS**

- Investigations by federal auditors, **2:17**
- Obstruction of federal audits, **1:41, 1:42**

### **FEDERAL TRADE COMMISSION (FTC)**

- Collusive bidding, **7:26**
- Made in USA labels, **17:22**

### **FIELD INTERVIEWS**

- Generally, **2:10**

### **FINAL DECISION**

- Certifying and pricing claims, **16:10**

### **FINAL INDIRECT COST CERTIFICATIONS**

- Costs** (this index)

### **FINANCING**

- Foreign Military Sales (FMS)** (this index)

### **FINANCING COSTS**

- Mergers and acquisitions, **18:4**

### **FINDINGS**

- Cost Accounting Standards (CAS)** (this index)

### **FINES AND PENALTIES**

- Administrative penalties
  - generally, **1:60 to 1:67**
  - contractual remedies, **1:67**
  - Debarment** (this index)
  - Procurement Integrity Act, **6:8**
  - Suspension** (this index)
- Civil penalties
  - generally, **1:56 to 1:59**
  - contracts, voiding, **1:59**
  - Foreign Assistance Act, **1:58**
  - forfeiture of claims, **1:57**

**FINES AND PENALTIES—Cont'd**

- Civil penalties—Cont'd
  - global settlements, **3:12**
  - Procurement Integrity Act, **6:7**
- Conflicts of Interest** (this index)
- Contractual remedies
  - administrative penalties, **1:67**
  - civil penalties, voiding contracts, **1:59**
- Criminal penalties
  - generally, **1:49 to 1:55**
  - global settlements, **3:12**
  - Procurement Integrity Act, **6:6**
  - Racketeer Influenced and Corrupt Organizations Act (RICO), **1:51, 1:52**
  - Sentence and Punishment** (this index)
  - Sentence of Fine statute, **1:50**
- Debarment** (this index)
- Domestic and Foreign Products** (this index)
- Export Restrictions** (this index)
- Foreign Assistance Act, **1:58**
- Foreign Corrupt Practices Act** (this index)
- Forfeiture of claims, **1:57**
- Global Settlements** (this index)
- International Sales** (this index)
- Kickbacks, **7:41**
- Pricing, Defective** (this index)
- Procurement Integrity Act** (this index)
- Product Substitution** (this index)
- Racketeer Influenced and Corrupt Organizations Act (RICO), **1:51, 1:52**
- Sentence and Punishment** (this index)
- Suspension** (this index)
- Time Charging** (this index)

**FMF**

- Foreign Military Sales (FMS)** (this index)

**FMS**

- Foreign Military Sales (FMS)** (this index)

**FOLLOW-UP**

- Compliance audits, **5:15**

**FOREIGN ACQUISITIONS**

- Mergers and Acquisitions** (this index)

**FOREIGN ASSISTANCE ACT**

- Fines and penalties, **1:58**
- Fraud and deceit, **1:29**

**FOREIGN CORRUPT PRACTICES ACT**

- Generally, **1:35, 19:20 to 19:33**
- Accounts and accounting
  - generally, **19:25 to 19:27**
  - penalties, **19:27**
  - recordkeeping, **19:26**
- Advisory government opinions, **19:32**
- Awareness of misconduct, **19:31**
- Bribery
  - generally, **19:21 to 19:24**
  - defenses, **19:23**
  - penalties, **19:24**
  - permitted payments, **19:22**
  - prohibited payments, **19:21**
- Compliance initiatives
  - generally, **19:30 to 19:33**
  - advisory government opinions, **19:32**
  - awareness of misconduct, **19:31**
  - education of employees, **19:30**
  - recordkeeping, **19:33**
- Defenses to bribery, **19:23**
- Education of employees, **19:30**
- Fines and penalties
  - accounts and accounting, **19:27**
  - bribery, **19:24**
- Recognition of problem, **19:28, 19:29**
- Recordkeeping
  - accounts and accounting, **19:26**
  - compliance initiatives, **19:33**

**FOREIGN MILITARY SALES (FMS)**

- Generally, **20:1 to 20:24**
- Agents. Commissions and contingent fees of agents, below

## INDEX

### **FOREIGN MILITARY SALES (FMS)—Cont'd**

- Bona fide agent contingent fees, **20:6**
- Certification of credit-financed (FMF) sales, **20:10**
- Commissions and contingent fees of agents
  - generally, **20:6**
  - credit-financed (FMF) sales, **20:11**
- Compliance initiatives
  - generally, **20:21 to 20:24**
  - credit-financed (FMF) sales, **20:23**
  - direct commercial sales, **20:22**
  - recommendations, **20:24**
- Contingent fees. Commissions and contingent fees of agents, above
- Costs. Recoupment of nonrecurring costs, below
- Credit-financed (FMF) sales
  - generally, **20:8 to 20:11**
  - certification, **20:10**
  - commissions and contingent fees, **20:11**
  - compliance initiatives, **20:23**
  - credit guidelines, **20:9**
  - offsets, **20:18**
- Direct commercial sales
  - generally, **20:7 to 20:11**
  - compliance initiatives, **20:22**
  - credit-financed (FMF) sales, above
- Financing. Credit-financed (FMF) sales, above
- FMF sales. Credit-financed (FMF) sales, above
- Mechanics of sale, **20:3**
- Offsets
  - generally, **20:15 to 20:18**
  - FMF offsets, **20:18**
  - FMS offsets, **20:17**
  - reporting requirements, **20:16**
- Pricing, **20:5**
- Recognition of problem, **20:19, 20:20**
- Recommendations, **20:24**
- Recoupment of nonrecurring costs
  - generally, **20:12 to 20:14**
  - background, **20:12**
  - policy, **20:13**

### **FOREIGN MILITARY SALES (FMS)—Cont'd**

- Recoupment of nonrecurring costs—Cont'd
  - waiver of recoupment charges, **20:14**
- Reporting requirements as to offsets, **20:16**
- Requirements, **20:2 to 20:6**
- Statutory provisions, **20:2**
- Types of government-to-government FMS sales, **20:4**
- Waiver of recoupment charges, **20:14**

### **FOREIGN PRODUCTS**

#### **Domestic and Foreign Products (this index)**

### **FORFEITURE OF CLAIMS**

- Generally, **1:57**

### **FORMER EMPLOYEES**

- Conflicts of interest, one-year ban on hiring former agency officials, **8:3**
- Investigations** (this index)

### **FRAUD AND DECEIT**

- Civil fraud
  - generally, **1:14 to 1:31**
  - false claims, **1:15, 1:16**
  - Foreign Assistance Act, **1:29**
  - pricing, defective, **9:22**
  - Program Fraud Civil Remedies Act, **1:30, 1:31**
  - qui tam actions, below
- Contract claims, **16:12**
- Costs, unallowable, **11:11**
- Criminal fraud
  - generally, **1:2 to 1:11**
  - false claims, **1:10, 1:11**
  - false statements, **1:3 to 1:5**
  - mail fraud, **1:6, 1:7**
  - major fraud against United States, **1:8, 1:9**
  - pricing, defective, **9:23**
- Defense Contractors** (this index)
- False claims
  - civil fraud, **1:15**
- Foreign Assistance Act, **1:29**

## **FRAUD AND DECEIT—Cont'd**

**Pricing, Defective** (this index)  
 Program Fraud Civil Remedies Act,  
     **1:30, 1:31**  
 Qui tam actions  
     generally, **1:16 to 1:23**  
     examples, **1:22**  
     fraud In The Inducement, **1:21**  
     knowledge, **1:19**  
     lawsuits, **1:23**  
     materiality, **1:18**  
     procedure, **1:19**  
     remedies, **1:20**  
     whistleblower protections, **1:27**

## **FREE TRADE AGREEMENTS**

Domestic and foreign products, **17:6**

## **GLOBAL SETTLEMENTS**

Generally, **3:8 to 3:17**  
 Benefits, **3:9**  
 Civil penalties, **3:13**  
 Criminal liability, **3:12**  
 Debarment, **3:14 to 3:16**  
 Elements, **3:11**  
 Fines and penalties  
     civil penalties, **3:13**  
     criminal penalties, **3:12**  
 Frequently asked questions, **3:17**  
 Mitigating factors, **3:18, 3:19**  
 Negotiations, **3:10**  
 Ombudsman, **3:15**  
 Reporting requirements, **3:16**  
 Suspension, **3:14 to 3:16**

## **GOVERNMENT AGENCIES**

Federal law enforcement agencies,  
     **2:3**  
 Former agency officials, one-year ban  
     on hiring, **8:3**

## **GRAND JURY**

Generally, **2:6, 2:42 to 2:45**  
 Averting indictments, **2:45**  
 Document subpoenas, **2:42**  
 Indictments, averting, **2:45**  
 Motions to quash or modify  
     subpoenas, **2:43**  
 Preparation of witnesses, **2:44**

## **GRAND JURY—Cont'd**

Subpoenas  
     generally, **2:42**  
     motions to quash or modify  
         subpoenas, **2:43**  
     receipt of subpoenas, **2:20**  
 Witnesses  
     preparation of witnesses, **2:44**  
     subpoenas, above

## **GRATUITIES**

**Bribery and Illegal Gratuities** (this  
 index)

## **GSA**

**Commercial Items** (this index)

## **GUIDELINES**

Foreign military sales (FMS), credit  
 guidelines, **20:9**  
**Sentence and Punishment** (this  
 index)

## **HOTLINES**

**Company Hotlines** (this index)

## **IDENTIFICATION**

Domestic and foreign products, **17:11**

## **INCONSISTENT DEFENSES**

Parallel proceedings, **3:6**

## **INDEMNIFICATION**

Investigations, preparation for, **2:27**

## **INDICTMENTS AND INFORMATIONS**

Averting indictments, **2:45**

## **INDUSTRIAL FUNDING FEE**

MAS program, **10:19**

## **INFLUENCING GOVERNMENT ACTIONS**

Generally, **7:1 to 7:48**  
**Bribery and Illegal Gratuities** (this  
 index)  
**Collusive Bidding** (this index)  
**Kickbacks** (this index)  
**Lobbying Restrictions** (this index)

## **INFORMATION**

**Access to Government Property  
 and Information** (this index)

## INDEX

### **INFORMATION—Cont'd**

Antiboycott provisions, refusal to supply boycott-related information, **19:49**

### **INSPECTIONS**

**Product Substitution** (this index)

### **INSURANCE**

Investigations, preparation for, **2:27**

### **INTELLECTUAL PROPERTY**

Generally, **15:1 to 15:24**

Compliance Initiatives

Generally, **15:21 to 15:23**

Markings and Challenges, **15:10 to 15:13**

Data Rights Challenges, **15:12**

Subcontractor data and challenges, **15:11**

Patents

Generally, **15:14 to 15:19**

Asserting and enforcing IP, Rights against the United States, **15:19**

Bayh-Dole Act, **15:15**

March-in rights, **15:17**

Subject inventions and contractor elections, **15:16**

NASA and Department of Energy, **15:18**

Recommendations, **15:24**

Technical Data and Computer

Software, **15:2 to 15:9**

DOD Ordering of data, **15:9**

Frequently asked questions, **15:4, 15:6**

Rights in commercial data, **15:7**

Rights in Non-Commercial Computer Software, **15:5**

Rights in Non-Commercial Technical Data, **15:3**

SBIR/STTR data rights, **15:8**

### **INTENT**

Conflicts of interest, communications and appearances with intent to influence, **8:8**

Export Administration Act, antiboycott provisions, **19:37**

### **INTERNAL INVESTIGATIONS**

**Investigations** (this index)

### **INTERNAL REVENUE CODE**

Antiboycott provisions, **19:42**

### **INTERNATIONAL SALES**

Generally, **19:1 to 19:57**

Agents and representatives

generally, **19:52 to 19:57**

antiboycott provisions, monitoring agents and partners, **19:50**

compliance initiatives, **19:56, 19:57**

examples, **19:55**

recognition of problem, **19:54**

recommendations, **19:57**

requirements, **19:53**

**Antiboycott Provisions** (this index)

Compliance initiatives

agents and representatives, **19:56, 19:57**

**Antiboycott Provisions** (this index)

**Export Restrictions** (this index)

**Foreign Corrupt Practices Act** (this index)

**Foreign Military Sales (FMS)** (this index)

Defense contractors

**Export Restrictions** (this index)

**Foreign Military Sales (FMS)** (this index)

**Export Restrictions** (this index)

Fines and penalties

**Export Restrictions** (this index)

**Foreign Corrupt Practices Act** (this index)

**Foreign Corrupt Practices Act** (this index)

**Foreign Military Sales (FMS)** (this index)

Recognition of problem

agents and representatives, **19:54**

antiboycott provisions, **19:45, 19:46**

export restrictions, **19:9 to 19:14**

Foreign Corrupt Practices Act, **19:28, 19:29**

## **INTERNATIONAL SALES—Cont'd**

Recommendations  
agents and representatives, **19:57**  
export restrictions, **19:19**  
foreign military sales (FMS),  
**20:24**

## **INTERVIEWS**

**Employment** (this index)  
Field interviews, **2:10**

## **INVENTORY**

Domestic and foreign products, separate inventories, **17:31**

## **INVESTIGATIONS**

Generally, **2:1 to 2:45**  
Advice to employees, **2:29**  
Arrival of investigators, **2:23**  
Attorneys  
employment, below  
selection of counsel, **2:24**  
Auditors, federal, **2:17**  
Avoidance of obstruction of justice, **2:25**  
Communications with prosecutor, **2:40**  
Company hotline calls, **2:21**  
**Compliance Programs** (this index)  
Constitutional law  
generally, **2:31 to 2:33**  
counsel, employees' right to, **2:34**  
search and seizure, **2:32**  
self-incrimination privilege, **2:33**  
Contracting officers, allegations by, **2:18**  
Counsel. Attorneys, above  
Detection of investigations  
generally, **2:16 to 2:22**  
actions by employees or former employees, **2:22**  
auditors, federal, **2:17**  
company hotline calls, **2:21**  
contracting officers, allegations by, **2:18**  
employee interviews, requests for, **2:19**  
grand jury subpoenas, **2:20**  
hotline calls, **2:21**  
Devices, **2:5 to 2:10**

## **INVESTIGATIONS—Cont'd**

Disclosures of wrongdoing, voluntary, **2:41**  
Documents, retention of, **2:11**  
Education of employees, **2:14**  
Employment  
actions by employees or former employees, **2:22**  
advice to employees, **2:29**  
attorneys. Counsel for employees, below in this group  
counsel for employees  
generally, **2:30**  
right of employees to counsel, **2:34**  
education of employees, **2:14**  
former employees, below  
internal investigations, employee interviews, **2:38**  
interviews, below  
notice to employees of investigation, **2:28**  
requests for employee interviews, **2:19**  
Field interviews, **2:10**  
Former employees  
actions by employees or former employees, **2:22**  
internal investigations, interviews of former employees, **2:38**  
preparation for investigations, contact with former employees, **2:15**  
**Grand Jury** (this index)  
Hotline calls, **2:21**  
Indemnification, **2:27**  
Insurance, **2:27**  
Internal investigations  
generally, **2:35 to 2:41**  
authorization by company management, **2:36**  
communications with prosecutor, **2:40**  
disclosures of wrongdoing, voluntary, **2:41**  
employee interviews, **2:38**  
former employees, interviews of, **2:38**  
investigators, selection of, **2:37**

## INDEX

### INVESTIGATIONS—Cont'd

- Internal investigations—Cont'd
  - management authorization, **2:36**
  - preliminary internal investigations, **2:26**
  - prosecutor, communications with, **2:40**
  - reports of investigations, **2:39**
  - selection of investigators, **2:37**
  - voluntary disclosures of wrongdoing, **2:41**

#### Interviews

- employee interviews
  - internal investigations, **2:38**
  - requests for employee interviews, **2:19**
- field interviews, **2:10**

#### Investigators

- generally, **2:2**
- arrival of investigators, **2:23**
- internal investigations, **2:37**

- Management authorization of internal investigations, **2:36**

- Notice to employees of investigation, **2:28**

- Obstruction of justice, avoidance of, **2:25**

- Preliminary internal inquiry, **2:26**

#### Preparation for investigations

- generally, **2:12 to 2:15**
- advice to employees, **2:29**
- arrival of investigators, **2:23**
- attorneys, above
- avoidance of obstruction of justice, **2:25**

- constitutional law, above
- counsel. Attorneys, above
- detection of investigations, above
- documents, retention of, **2:11**
- employment, above
- former employees, above
- indemnification, **2:27**
- insurance, **2:27**
- internal inquiry, **2:26**
- notice to employees of investigation, **2:28**
- obstruction of justice, avoidance of, **2:25**

### INVESTIGATIONS—Cont'd

#### Preparation for investigations

- Cont'd

- preliminary internal inquiry, **2:26**
- records custodian, appointment of, **2:13**

- Prosecutor, communications with, **2:40**

- Records custodian, appointment of, **2:13**

- Reports of internal investigations, **2:39**

- Requests for employee interviews, **2:19**

- Search and Seizure** (this index)

- Self-incrimination privilege, **2:33**

#### Subpoenas

- generally, **2:7**

- Grand Jury** (this index)

- Voluntary disclosures of wrongdoing, **2:41**

- Wiretaps, **2:9**

- Witnesses** (this index)

### ITAR REQUIREMENTS

- Exports, **19:18**

### JOINT VENTURES

- Collusive bidding, **7:30**

### JUDICIAL PROCEEDINGS

- Obstruction of judicial proceedings, **1:43, 1:44**

### JUSTICE

- Obstruction of Justice** (this index)

### KICKBACKS

- Generally, **1:34, 7:37 to 7:48**

- Anti-Kickback Act, **7:38 to 7:41**

- Audits, **7:47**

#### Compliance initiatives

- generally, **7:45 to 7:48**

- audits, **7:47**

- policies and procedures, **7:46, 7:47**

- recommendations, **7:48**

- Contractor responsibilities, **7:40**

- Elements, **7:39**

- Fines and penalties, **7:41**

- Frequently asked questions, **7:42**

- Policies and procedures, **7:46, 7:47**

**KICKBACKS—Cont'd**

- Recognition of problem, **7:43, 7:44**
- Recommendations, **7:48**
- Statutory provisions, **7:37 to 7:41**

**LABELS**

- Domestic and Foreign Products**  
(this index)

**LICENSES AND PERMITS**

- Export Restrictions** (this index)

**LOBBYING RESTRICTIONS**

- Generally, **1:36, 7:13 to 7:22**
- Byrd Amendment
  - generally, **7:14**
  - compliance initiatives, **7:20**
- Compliance initiatives
  - generally, **7:19 to 7:22**
  - Byrd Amendment, **7:20**
  - Lobbying Disclosure Act, **7:21**
  - recommendations, **7:22**
- Disclosures. Lobbying Disclosure Act, below
- Frequently asked questions, **7:16**
- Lobbying Disclosure Act
  - generally, **7:15**
  - compliance initiatives, **7:21**
- Recognition of problem, **7:17, 7:18**
- Recommendations, **7:22**
- Statutory provisions, **7:13 to 7:15**

**MANAGEMENT**

- Cost Allowability** (this index)
- Internal investigations, authorization by company management, **2:36**
- Middle Management** (this index)
- Product Substitution** (this index)
- Progress Payments** (this index)
- Time Charging** (this index)
- Upper Management** (this index)

**MAS PROGRAM**

- Commercial Items** (this index)

**MERGERS AND ACQUISITIONS**

- Generally, **18:1 to 18:23**
- Access to classified information, foreign acquisitions of United States companies, **18:19, 18:20**

**MERGERS AND ACQUISITIONS  
—Cont'd**

- Actions and remedies, prior actions of acquired company, **18:16**
- Classified information, foreign acquisitions of United States companies, **18:19, 18:20**
- Conflicts of interest, organizational, **18:12**
- Contracts, performance of, **18:14**
- Costs
  - generally, **18:2 to 18:8**
  - cost accounting standards (CAS), pricing adjustments, **18:8**
  - defense contractors, **18:7**
  - depreciation of combined assets, **18:5**
  - execution costs, **18:3**
  - financing costs, **18:4**
  - money, cost of, **18:6**
  - planning costs, **18:3**
  - restructuring costs, **18:7**
- Defense contractors, costs, **18:7**
- Depreciation of combined assets, **18:5**
- Due diligence review, **18:22**
- Environmental violations, **18:15**
- Execution costs, **18:3**
- Failure to execute novation agreement, **18:11**
- Financing costs, **18:4**
- Foreign acquisitions of United States companies
  - generally, **18:17 to 18:20**
  - access to classified information, **18:19, 18:20**
  - classified information, **18:19, 18:20**
  - ownership restrictions, **18:18**
- Money, cost of, **18:6**
- Novation agreements
  - generally, **18:9 to 18:11**
  - failure to execute novation agreement, **18:11**
  - requirements, **18:10**
- Outbound investment and other FDI regimes, **18:21**
- Ownership restrictions, foreign acquisitions of United States

## INDEX

### MERGERS AND ACQUISITIONS

#### —Cont'd

- companies, **18:18**
- Performance of contracts, **18:14**
- Planning costs, **18:3**
- Restructuring costs, **18:7**
- Resulting company
  - generally, **18:12 to 18:16**
  - conflicts of interest, organizational, **18:12**
  - contracts, performance of, **18:14**
  - environmental violations, **18:15**
  - performance of contracts, **18:14**
  - prior actions of acquired company, **18:16**
  - small business, **18:13**
- Small business, **18:13**

### MIDDLE MANAGEMENT

- Cost allowability, compliance initiatives, **11:17**
- Product substitution, compliance initiatives, **14:14**
- Time Charging** (this index)

### MILITARY SERVICES

- Defense Contractors** (this index)

### MITIGATION

- Debarment, **1:62**
- Global settlements, **3:18, 3:19**
- Parallel proceedings, **3:18, 3:19**

### MODIFICATION

- Compliance programs, future modifications of, **4:8**
- Cost Accounting Standards (CAS)** (this index)
- Grand jury subpoenas, motions to quash or modify subpoenas, **2:43**

### MONITORING

- Antiboycott provisions, monitoring agents and partners, **19:50**
- Bribery and illegal gratuities, monitoring employee activities, **7:10**
- Domestic and foreign products, **17:32**
- Export restrictions, **19:17**
- Reexports, **19:17**

### MONOPOLIES

- Antitrust** (this index)

### MOTIONS

- Grand jury, motions to quash or modify subpoenas, **2:43**

### NAFTA

- Marking rules, **17:17**

### NEGOTIATIONS

- Contract claims, **16:19**
- Global settlements, **3:10**
- Pricing, Defective** (this index)

### NOTICE

- Investigations, notice to employees, **2:28**

### NOVATION AGREEMENTS

- Mergers and Acquisitions** (this index)

### OATHS AND AFFIRMATIONS

- Perjury, **1:47, 1:48**

### OBSTRUCTION OF JUSTICE

- Generally, **1:40 to 1:48**
- Administrative proceedings pending, obstruction of, **1:46**
- Audits, federal, obstruction of, **1:41, 1:42**
- Avoidance of obstruction of justice, **2:25**
- Investigations, avoidance of obstruction of justice, **2:25**
- Judicial proceedings, obstruction of, **1:43, 1:44**
- Pending administrative proceedings, obstruction of, **1:46**
- Perjury, **1:47, 1:48**
- Witness tampering, **1:45**

### OFFERS

- Domestic and foreign products, offers to supply, **17:26**

### OFFICERS

- Compliance officer, **4:15**

### OFFSETS

- Foreign Military Sales (FMS)** (this index)
- Pricing, defective, **9:20, 12:50**

**OFFSETS—Cont'd**

Truth in Negotiations Act, **12:50**

**OMBUDSMAN**

Global settlements, **3:15**

**OVERBILLING**

Cost accounting standards (CAS),  
false claims by contractors,  
**12:27**

**OVERHEAD**

Costs (this index)

**PARALLEL PROCEEDINGS**

Generally, **3:1 to 3:7**  
Burdenous litigation, **3:5**  
Frequently asked questions, **3:7**  
Inconsistent defenses, **3:6**  
Mitigation, **3:18, 3:19**  
Privileges, **3:4**  
Transfer of information, **3:3**

**PAYMENTS**

**Bribery and Illegal Gratuities** (this  
index)  
**Kickbacks** (this index)  
**Progress Payments** (this index)

**PENALTIES**

**Fines and Penalties** (this index)

**PENDING PROCEEDINGS**

Obstruction of pending administra-  
tive proceedings, **1:46**

**PERFORMANCE OF CONTRACTS**

**Cost Accounting Standards (CAS)**  
(this index)  
**Cost Allowability** (this index)  
Domestic and foreign products, **17:27**  
Mergers and acquisitions, **18:14**  
**Product Substitution** (this index)  
**Time Charging** (this index)

**PERJURY**

Generally, **1:47, 1:48**

**POLICIES AND PROCEDURES**

**Compliance Programs** (this index)

**POSTAWARD ACTIVITIES**

Domestic and foreign products, **17:27**

**PRELIMINARY INTERNAL  
INQUIRY**

Preparation for government  
investigations, **2:26**

**PREPARATION**

**Investigations** (this index)

**PRICING**

**Commercial Items** (this index)  
**Contract Claims** (this index)  
Defective pricing. **Pricing, Defective**  
(this index)  
Foreign military sales (FMS), **20:5**  
**Proposals** (this index)

**PRICING, DEFECTIVE**

Generally, **9:1 to 9:32**  
Adequate price competition, **9:8**  
Adjustments for defective pricing  
generally, **9:16 to 9:20**  
amount of government recovery,  
**9:18**  
burden of proof, **9:17**  
contract claims, **16:9**  
defenses, **9:19**  
offset, **9:20**  
Certification  
data, certification of, **9:6**  
**Commercial Items** (this index)  
Compliance initiatives  
generally, **9:32**  
recommendations, **9:33**  
**Contract Claims** (this index)  
Correction, **9:29**  
Criminal fraud, **9:23**  
Debarment, **9:24**  
Defenses, adjustments for defective  
pricing, **9:19**  
Disclosures, **9:28**  
Estimating systems  
generally, **9:26 to 9:29**  
applicability, **9:27**  
correction, **9:29**  
disclosures, **9:28**  
government review, **9:28**  
Fines and penalties  
generally, **9:21 to 9:24**  
debarment, **9:24**

## INDEX

### PRICING, DEFECTIVE—Cont'd

- Fines and penalties—Cont'd
  - fraud and deceit, below
    - suspension, **9:24**
- Fraud and deceit
  - civil fraud, **9:22**
  - criminal fraud, **9:23**
- Frequently asked questions, **9:25**
- Law or regulation, price set by, **9:9**
- Modification, **9:12**
- Negotiations. Truth in Negotiations Act, below
- Offset, adjustments for defective pricing, **9:20**
- Recognition of problem, **9:30, 9:31**
- Recommendations, **9:33**
- Subcontracts, **9:15**
- Suspension, **9:24**
- Truth in Negotiations Act
  - generally, **9:2 to 9:23**
  - adequate price competition, **9:8**
  - adjustments for defective pricing, above
  - applicability, **9:3**
  - certification of data, **9:6**
  - commercial item acquisition, **9:10, 10:9**
  - competition, **9:8**
  - definition of cost or pricing data, **9:4**
  - exceptional case waiver, **9:11**
  - exceptions, **9:7 to 9:12.50**
  - information other than cost or pricing data, **9:14**
  - law or regulation, price set by, **9:9**
  - modification, **9:12**
  - subcontractor data, **9:15**
  - submission of data, **9:5**
  - waiver, **9:12, 9:12.50**
- Waiver, Truth in Negotiations Act, **9:12, 9:13**

### PRIME CONTRACTS

- Commercial items, **10:6**

### PRIVILEGES

- Parallel proceedings, **3:4**
- Self-incrimination privilege, **2:33**

### PROCUREMENT INFORMATION

- Compliance initiatives
  - generally, **6:15 to 6:19**
  - education and training of employees, **6:17**
  - policies and procedures, establishment of, **6:16**
- Education and training of employees, **6:17, 6:18**
- Espionage, **1:39, 6:13**
- Improper access to government property and information, **1:37 to 1:39, 6:11, 6:12**
- Policies and procedures, **6:16**
- Procurement Integrity Act** (this index)
- Recognition of problem, **6:13, 6:14**
- Recommendations, **6:19**
- Theft of government property, **1:38, 6:11**

### PROCUREMENT INTEGRITY ACT

- Generally, **1:37, 6:1 to 6:19**
- Administrative penalties, **6:8**
- Conflicts of Interest** (this index)
- Criminal penalties, **6:6**
- Disclosure of procurement information, restrictions on, **6:3**
- Employment contracts, restrictions on, **6:5**
- Fines and penalties
  - administrative penalties, **6:8**
  - civil penalties, **6:7**
  - criminal penalties, **6:6**
- Frequently asked questions, **6:10**
- Obtaining procurement information, restrictions on, **6:4**
- Protests, restrictions on, **6:9**

### PRODUCT SUBSTITUTION

- Generally, **14:1 to 14:16**
- Commercial items, contractor inspection requirements, **14:4**
- Compliance initiatives
  - generally, **14:12 to 14:16**
  - middle management, **14:14**
  - quality assurance personnel, **14:15**
  - recommendations, **14:16**
  - upper management, **14:13**

**PRODUCT SUBSTITUTION  
—Cont'd**

Fines and penalties  
generally, **14:8 to 14:10**  
companies, penalties for, **14:10**  
individuals, penalties for, **14:9**  
Inspections. Quality control, below  
Management  
middle management, **14:14**  
upper management, **14:13**  
Middle management, compliance  
initiatives, **14:14**  
Quality control  
generally, **14:2 to 14:7**  
commercial items, contractor  
inspection requirements, **14:4**  
compliance initiatives, quality  
assurance personnel, **14:15**  
contractor responsibilities, **14:2**  
higher-level quality requirements,  
**14:7**  
small contracts, contractor inspec-  
tion requirements, **14:5**  
standard inspection requirements,  
**14:6**  
types of contract quality require-  
ments, **14:3**  
Recognition of problem, **14:11**  
Recommendations, **14:16**  
Small contracts, contractor inspection  
requirements, **14:5**  
Upper management, **14:13**

**PROGRAM FRAUD CIVIL  
REMEDIES ACT**

Generally, **1:30, 1:31**

**PROGRESS PAYMENTS**

Compliance initiatives  
management. Upper management,  
below in this group  
Contracts  
subcontractor progress payments,  
below  
Costs  
errors in billings, cost accounting  
standards (CAS), **12:26**  
False claims by contractors, **12:26**  
Management. Compliance initiatives,  
above

**PROGRESS PAYMENTS—Cont'd**

Upper management. Compliance  
initiatives, above

**PROJECT NUMBERS**

Time charging, compliance initia-  
tives, **13:31**

**PROPERTY**

**Access to Government Property  
and Information** (this index)

**PROPOSALS**

False statements by contractors, cost  
accounting standards (CAS),  
**12:21, 12:24**

**PROTESTS**

Procurement Integrity Act, **6:9**

**QUALIFICATIONS**

Cost accounting standards (CAS),  
CAS-qualified employees, **12:33**  
**Domestic and Foreign Products**  
(this index)

**QUALITY CONTROL**

**Product Substitution** (this index)

**RACKETEER INFLUENCED AND  
CORRUPT ORGANIZATIONS  
ACT (RICO)**

Criminal penalties, **1:51, 1:52**

**RECOMMENDATIONS**

**Compliance Programs** (this index)

**RECORDS AND RECORDING**

Contract claims, compliance initia-  
tives, **16:17**  
Custodian, appointment of, **2:13**  
**Foreign Corrupt Practices Act** (this  
index)  
Time charging, adjustments in  
recorded time entries, **13:11**

**RECOUPMENT**

**Foreign Military Sales (FMS)** (this  
index)

**REEXPORTS**

**Export Restrictions** (this index)

## INDEX

### REGISTRATION

Exports, registration with State Department, **19:15**

### RELATORS

Fraud and deceit, qui tam actions, **1:24**

### REPORTS

Antiboycott provisions, **19:51**  
Compliance audits, reporting audit results to government, **5:16**  
Compliance programs, reporting violations to government, **4:20**  
Export Administration Act, antiboycott provisions, **19:39**  
Foreign military sales (FMS), offsets, **20:16**  
Global settlements, **3:16**  
Internal investigations, reports of, **2:39**

### REPRESENTATIONS

Commercial items, **10:12**

### REVOLVING-DOOR STATUTES

Conflicts of interest, **8:13**

### SCREENING

Compliance programs, employee screening, **4:9**

### SEARCH AND SEIZURE

Constitutional law, **2:32**  
Warrants, **2:8**

### SELF-INCRIMINATION PRIVILEGE

Generally, **2:33**

### SENTENCE AND PUNISHMENT

Federal sentencing guidelines generally, **1:51**  
individuals, sentencing of, **1:52**  
organizations, sentencing of, **1:52**  
Guidelines. Federal sentencing guidelines, above  
Sentence of Fine statute, **1:50**

### SENTENCE OF FINE STATUTE

Generally, **1:50**

### SETOFFS

**Offsets** (this index)

### SETTLEMENTS

**Compromise and Settlement** (this index)

### SHERMAN ANTITRUST ACT

Collusive bidding, **7:24**

### SMALL BUSINESS

Mergers and acquisitions, **18:13**

### SMALL CONTRACTS

**Commercial Items** (this index)

### SOLICITATIONS

Cost accounting standards (CAS), false statements by contractors, **12:20**

### SPECIAL CONTRACTING METHODS

**Commercial Items** (this index)

### STATE DEPARTMENT

Exports, registration with State Department, **19:15**

### SUBCONTRACTS

**Commercial Items** (this index)  
Pricing, defective, **9:15**  
**Progress Payments** (this index)

### SUBPOENAS

**Grand Jury** (this index)  
**Investigations** (this index)

### SUBSTITUTION

**Product Substitution** (this index)

### SUPERVISORS

Cost allowability, compliance initiatives, **11:17**

### SUSPENSION

Generally, **1:63 to 1:65**  
Global settlements, **3:14 to 3:16**  
Non-procurement, **1:66**  
Pricing, defective, **9:24**

### TAA REQUIREMENTS

**Domestic and Foreign Products** (this index)

**TEAMING AGREEMENTS**

Collusive bidding, **7:30**

**TECHNICAL DATA**

Commercial items, **10:14**

Export restrictions, **19:10**

**TELEPHONE CALLS**

**Hotlines** (this index)

**TESTING CONTROLS**

Compliance audits, **5:9**

**THEFT OF GOVERNMENT  
PROPERTY**

Generally, **1:38**

**TIME CARDS**

**Time Charging** (this index)

**TIME CHARGING**

Generally, **13:1 to 13:34**

Accounting department. Compliance initiatives, below

Adjustments

changes in time charging, below

labor standards, unexplained adjustments in, **13:15**

Administrative requirements, **13:3**

Allocation of costs, **13:22**

Audits, internal, **13:24**

Automation of systems, compliance initiatives, **13:32**

Budgetary controls, overly rigid, **13:16**

Certifications, **13:4**

Changes in time charging

dramatic changes, **13:9**

lack of change over extended period, **13:10**

recorded time entries, adjustments in, **13:11**

Compliance initiatives

generally, **13:20 to 13:34**

accounting department

generally, **13:30 to 13:33**

automation of systems, **13:32**

invalid charges, screening for, **13:30, 13:33**

project numbers, designation of, **13:31**

**TIME CHARGING—Cont'd**

Compliance initiatives—Cont'd

allocation of costs, **13:22**

audits, internal, **13:24**

automation of systems, **13:32**

cost allocation policy, **13:22**

education of employees, **13:23**

invalid charges, screening for, **13:30, 13:33**

middle management

generally, **13:25 to 13:28**

review of charges, **13:25**

time cards, review and approval of, **13:27**

transfers of labor charges, review of, **13:28**

work assignments, **13:26**

nonsupervisory employees, **13:29**

policies and procedures, **13:21, 13:22**

project numbers, designation of, **13:31**

recommendations, **13:34**

review of charges, **13:25**

screening for invalid charges, **13:30, 13:33**

system of accumulating and reporting labor costs, **13:20**

time cards

middle management, review and approval of time cards, **13:27**

nonsupervisory employees, **13:29**

transfers of labor charges, review of, **13:28**

upper management

generally, **13:21 to 13:24**

audits, internal, **13:24**

cost allocation policy, **13:22**

education of employees, **13:23**

policies and procedures, **13:21, 13:22**

work assignments, **13:26**

Contracts, **13:17, 13:18**

Cost accounting standards (CAS) disclosure statement, **13:14**

Cost allocation policy, compliance initiatives, **13:22**

## INDEX

### **TIME CHARGING—Cont'd**

- Disclosure statements, CAS, **13:14**
- Education of employees, compliance initiatives, **13:23**
- Employee reclassification by labor category, **13:13**
- Fines and penalties
  - companies, penalties for mischarging for, **13:5**
  - individuals, penalties for mischarging for, **13:6**
- Frequently asked questions, **13:7**
- Invalid charges, screening for, **13:30, 13:33**
- Labor category, reclassification of employees by, **13:13**
- Labor standards, unexplained adjustments in, **13:15**
- Management. Compliance initiatives, above
- Middle management. Compliance initiatives, above
- Policies and procedures, compliance initiatives, **13:21, 13:22**
- Project numbers, designation of, **13:31**
- Reclassification of employees by labor category, **13:13**
- Recognition of problem, **13:8 to 13:19**
- Recommendations, **13:34**
- Recorded time entries, adjustments in, **13:11**
- Requirements, **13:2 to 13:7**
- Review of charges, compliance initiatives, **13:25**
- Screening for invalid charges, **13:30, 13:33**
- System of accumulating and reporting labor costs, **13:20**
- Time cards. Compliance initiatives, above
- Transfers of labor charges, review of, **13:28**
- Undercharging to visible account, **13:12**
- Unexplained adjustments in labor standards, **13:15**

### **TIME CHARGING—Cont'd**

- Upper management. Compliance initiatives, above
- Work assignments, compliance initiatives, **13:26**

### **TRAINING**

- Employment** (this index)

### **TREATIES**

- Buy American requirements for federally-funded projects, **17:7**
- Domestic and foreign products, **17:2 to 17:7**

### **TRUTH IN NEGOTIATIONS ACT**

- Commercial items, **10:9**
- Pricing, Defective** (this index)

### **UNDERCHARGING**

- Time charging, undercharging to visible account, **13:12**

### **UPDATING**

- Compliance programs, **4:23**

### **UPPER MANAGEMENT**

- Cost allowability, compliance initiatives, **11:16**
- Product substitution, compliance initiatives, **14:13**
- Progress Payments** (this index)
- Time Charging** (this index)

### **VOIDING CONTRACTS**

- Civil penalties, **1:59**

### **WAIVER**

- Cost accounting standards (CAS), **12:5**
- Foreign military sales (FMS), waiver of recoupment charges, **20:14**
- Pricing, Truth in Negotiations Act, **9:12**

### **WARRANTS**

- Search warrants, **2:8**

### **WEAPONS AND FIREARMS**

- Defense Contractors** (this index)

GOVERNMENT CONTRACT COMPLIANCE HANDBOOK

**WHISTLEBLOWER  
PROTECTIONS**

Fraud and deceit, qui tam actions,  
**1:27**

**WIRETAPS**

Investigations, **2:9**

**WITNESSES**

**Grand Jury** (this index)  
Perjury, **1:47, 1:48**

**WITNESSES—Cont'd**

Tampering with witnesses, **1:45**

**WORK ASSIGNMENTS**

Time charging, compliance initia-  
tives, **13:26**

**WORK PROGRAMS**

Compliance audits, **5:4**

**WTO GPA REQUIREMENTS**

Domestic and foreign products, **17:5**