

## **Exhibit B: Evidence**

The objective of contract monitoring is to obtain and evaluate evidence to support whether the contractor performed according to the contract terms. According to the United States Government Accountability Office, evidence may be categorized as physical, documentary or testimonial, depending on its form and how it is collected.

- Physical evidence is obtained by direct inspection or observation of people, property or events. Such evidence may be documented in summary memos, photographs, videos, drawings, charts, maps, or physical samples.
- Documentary evidence is obtained in the form of existing information such as letters, contracts, accounting records, invoices, payroll records, spreadsheets, database extracts, electronically stored information, progress reports, site visit reports, and payment and expenditure data.
- Testimonial evidence is obtained through inquiries, interviews, focus groups, public forums, or questionnaires. Such evidence may be documented in summary memos, site visit reports and copies of the completed questionnaires.

The strength and weakness of each form of evidence depends on the facts and circumstances associated with the evidence and the professional judgment of the monitor. Generally, original evidence obtained from knowledgeable, credible and unbiased third parties is more reliable than indirect evidence from management or employees of the contractor or others who have a direct interest in the contract or contractor. If an agency receives weaker forms of evidence, monitors should seek to independently corroborate the evidence through other means, such as obtaining another form of supporting evidence.

<b>Degree of reliability</b>	<b>Evidence Type</b>	<b>More reliable</b>	<b>Less reliable</b>
More reliable	Physical	<ul style="list-style-type: none"> <li>• Evidence obtained through direct physical examination, observation, computation and inspection</li> </ul>	<ul style="list-style-type: none"> <li>• Evidence obtained through indirect means</li> </ul>
Less Reliable	Documentary	<ul style="list-style-type: none"> <li>• Original documentation received from independent parties</li> </ul>	<ul style="list-style-type: none"> <li>• Photocopies of documents</li> <li>• Documents received from the contractor</li> </ul>
	Testimonial	<ul style="list-style-type: none"> <li>• Statements obtained from unbiased persons with direct knowledge under conditions in which the persons may speak freely</li> </ul>	<ul style="list-style-type: none"> <li>• Statements obtained from persons who <ul style="list-style-type: none"> <li>○ Are biased or have only indirect knowledge</li> <li>○ May feel intimidated</li> </ul> </li> </ul>

<sup>1</sup>GAO-12-331G Government Auditing Standards, paragraph A6.04 - Types of Evidence