

A&I FINANCIAL REVIEW OF INDIRECT COST RATE

Financial Review Documents ⁽²⁾	Contracts \$150,000 or more ⁽¹⁾		
	If Caltrans Issued Acceptance of ICR For the Fiscal Year ⁽³⁾	If Cognizant Agency Approved ICR	Financial Review of ICR For the Fiscal Year
Exhibit 10-A, "A&E Consultant Audit Request Letter and Checklist" ⁽⁴⁾	✓	✓	✓
Cost Proposal (examples in Exhibit 10-H1-3)	✓	✓	✓
Exhibit 10-K, Consultant Annual Certification of Indirect Costs and Financial Management System (if already submitted for the fiscal year, provide a copy)	✓	✓	✓
Cognizant Approval Letter, the cognizant agency must be the same as listed in the ICQ.		✓	
Include ICR Acceptance ID Numbers for all consultants in Exhibit 10-A	✓		
Standard Indirect Cost Schedule			✓
AASTHO Internal Control Questionnaire (ICQ) (including required attachments)			✓
Trial Balance to Support the ICR			✓
Reconciliation Document (ICR Schedule to Trial Balance)			✓
Executive Compensation and Bonus Analysis			✓
Uncompensated Overtime Analysis - Labor Summary or Report ⁽⁵⁾ *			✓
Related Party Rent Analysis, if applicable ⁽⁵⁾ *			✓
Vehicle and Equipment, if applicable ⁽⁵⁾ *			✓
Other Direct Costs, if applicable ⁽⁵⁾ *			✓
Standard Indirect Cost Rate Schedule Notes Disclosure *			✓
CPA Audited ICR Report *			✓
CAS Disclosure Statement and Certificate of Final Indirect Cost Rate **			✓

(1) Proposed contracts less than \$150,000 are not subject to a Financial Review

(2) Documentation is required for all consultants including prime and subs listed in the proposed contract. This list is not all inclusive and additional documentation may be required.

(3) Caltrans has already accepted the consultants ICR for the fiscal year in which the contract is proposed.

(4) Local Agencies are required to complete Exhibit 10-A and ensure all required documents are included in the Financial Review package for all consultants.

(5) The Financial Review includes a review of documentation to support these costs included in the ICR.

* Consultants who received \$1 million or more in Federal Awards for the last two fiscal years.

** Consultant who are subject to federal Cost Accounting Standards review.