



INSPECTOR GENERAL

Financial Document Review (FDR) Request Form

- To be completed by Local Public Agencies (LPA) - one per contract.
- For new proposed Architectural & Engineering (A&E) consultant LPA contracts of \$1 million or greater.
- For amendments, use only when there are additional subconsultants or changes in Indirect Cost Rate (ICR).

Email to:

conformance.review@dot.ca.gov

California State Department of Transportation
 Independent Office of Audits and Investigations
 Attention: Financial Document Review Manager

Date: _____

Federal/State
 Project Number: _____

Check one: New Contract Amendment Other _____

A&E Contract Number: _____ Total Contract or Amended Amount of: _____

Prime Consultant Full Legal Name: _____

Project Description:

All Primes and Safe Harbor Rate (SHR) Applicants must be listed below. In addition, complete below for all Sub-Consultant(s) with estimated contract costs of \$500,000 and above on this contract. Sub-consultant(s) with less than an estimated contract cost of \$500,000 do not need to be included unless they are SHR applicants: (Add pages if necessary.)

Consultant's Name:	Estimated Contract Cost	Category	Caltrans ICR Acceptance ID # (if available)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

I verify we received financial documents from the prime and sub-consultants based on the requirements specified in this form's Checklist seen on following page.

Name (Print): _____ Title: _____

Signature: _____

Name of Local Agency and Department: _____

Address: _____

Phone: _____ Email: _____

CHECKLIST

FDR Requirements for A&E Consultant Indirect Cost Rate

- Requirements for total contract amount equal to or greater than \$1,000,000.
- Prime and all sub-consultant(s) with estimated contract costs of \$500,000 and above must provide the documents marked below based on their applicable category.

Instructions

- LPAs are required to complete this form and include all applicable required documents upon submission.
- For financial document packages received between July 1 through December 31, 2023, the 2022 ICR must be submitted.
- ICR Acceptance ID #: This is an identification number issued by Caltrans upon review and acceptance of consultant's ICR(s) schedule for a specific fiscal year. The Caltrans ID# ICR FYE must agree with the period when this form and financial documents are submitted as described above. If any consultant already as an accepted ID # for the applicable period then include that number on the schedule on page 1. For those consultants no additional documentation needs to be submitted at this time. For consultants with acceptance ID#, please leave category blank.

Please Note: Items on this checklist may not be all inclusive. IOAI reserves the right to request additional documents as deemed necessary.

Type of Financial Documents and Information for ICR FYE Proposed	CATEGORY 1: Consultants with Cognizant Approval Letter for ICR FYE Proposed	CATEGORY 2: Consultants Requesting Safe Harbor Rate	CATEGORY 3: Consultants with CPA Audited ICR Reports	CATEGORY 4: Consultants with Participation Amount of \$500K or Greater and No CPA Report
Paycheck Protection Program (PPP) Loan Questionnaire	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Certification of Indirect Costs and Financial Management System Form	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CPA Audited ICR Report and Schedule (Prime Consultant must have a CPA Audited ICR Schedule)			<input checked="" type="checkbox"/>	
ICR Schedule with FAR References for Disallowed Costs (a)	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Cognizant Approval Letter for the ICR FYE proposed	<input checked="" type="checkbox"/>			
AASHTO Internal Control Questionnaire Appendix B				<input checked="" type="checkbox"/>

(a) See Table 8-1 of the AASHTO Audit Guide for a listing of common unallowable costs.

Type of Financial Documents and Information for ICR FYE Proposed	CATEGORY 1: Consultants with Cognizant Approval Letter for ICR FYE Proposed	CATEGORY 2: Consultants Requesting Safe Harbor Rate	CATEGORY 3: Consultants with CPA Audited ICR Reports	CATEGORY 4: Consultants with Participation Amount of \$500K or Greater and No CPA Report
Post-Closing Trial Balance and Supplemental Reconciliation Schedule (to tie the proposed ICR Schedule to the Trial Balance)				<input checked="" type="checkbox"/>
Uncompensated Overtime Adjustments				<input checked="" type="checkbox"/>
Executive Compensation Analysis (ECA)				<input checked="" type="checkbox"/>
Related Party Rent Analysis				
Safe Harbor Rate: Consultant Certification of Eligibility of Contract Costs and Financial Management System		<input checked="" type="checkbox"/>		

After the review of this form, some or all of the documents listed below may be requested:

Prior Year ICR Schedule				
Chart of Accounts				
Income Statement				
Vacation/Sick Policy				
Bonus Policy				
Vehicle, Equipment, and Other Direct Costs Schedules				

Following documents can be retrieved from: <https://oig.dot.ca.gov/resources>

- Paycheck Protection Program (PPP) Loan Questionnaire
- Certification of Indirect Costs and Financial Management System
- AASHTO Internal Control Questionnaire Appendix B
- Safe Harbor Rate – Consultant Certification of Eligibility of Contract Costs and Financial Management System