



**INDIRECT COST RATE ACCEPTANCE
CHECKLIST FOR NON COGNIZANT REVIEW SUBMISSION (OTHER THAN SAFE HARBOR)**

The following checklist will assist firms in submitting the required documents needed for a complete submittal for their non-cognizant indirect cost rate review.

Please do not leave any boxes blank. Once a complete submittal is received, we will begin the review.

#	Included	List of Documents Required for a Complete Submission
1	<input type="checkbox"/>	FAR Part 31 compliant Indirect Cost Rate Audit Report for the most recent fiscal year, including audited Statement of Direct Labor, Fringe Benefits, and General Overhead. (AASHTO ICQ Attachments) The Indirect Cost Rate Schedule must be FAR 31 and GAGAS compliant, in accordance with the AASHTO Audit Guide, and must include the Independent Auditor’s Report on Internal Control over Financial Reporting. (AASHTO GUIDE) OR <i>Exception for firms with gross income less than \$750,000 annually in 2 of the 3 previous fiscal years</i>
	<input type="checkbox"/>	<u>Self-Certification of Accounting System and Reimbursement Rates</u> - Firms not required to provide a FAR audit report must complete and submit the DDOT Self-certification with all necessary attachments.
	<input type="checkbox"/>	<u>FAR Part 31 compliant Indirect Cost Rate Audit Report</u> – firm meets exception criteria, however firm elected to have audit performed must submit audit with their annual financial submission.
2	<input type="checkbox"/>	The Indirect Cost Schedule in Excel format
3	<input type="checkbox"/>	State or Federal Cognizant audit report or letter of concurrence from the Cognizant Government agency. (AASHTO ICQ Attachments) <i>Check here if not applicable</i> <input type="checkbox"/>
4	<input type="checkbox"/>	For the most recent fiscal year: <input type="checkbox"/> Post-closing full trial balance in Excel, reconciled to the indirect cost rate schedule. Trial balance must include direct costs. <i>(Note: If the indirect cost rate schedule does not directly tie to the trial balance, then please provide a supplemental reconciliation.)</i> <input type="checkbox"/> Financial statements (balance sheet, income statement, and statement of cash flows) (AASHTO ICQ Attachments)
5	<input type="checkbox"/>	Current Chart of Accounts that ties to financial statements and indirect cost rate schedule. (AASHTO ICQ Attachments)
6	<input type="checkbox"/>	Annual financial statements with Independent Auditor’s Report and accompanying management letter. (AASHTO ICQ Attachments) <i>Check here if not applicable</i> <input type="checkbox"/>
7	<input type="checkbox"/>	Sample Timesheet. (AASHTO ICQ Attachments)
8	<input type="checkbox"/>	The Company’s policies for vacation and sick leave. (AASHTO ICQ Attachments)
9	<input type="checkbox"/>	The Company’s bonus plan or policy. (AASHTO ICQ Attachments) <i>Check here if not applicable</i> <input type="checkbox"/>
10	<input type="checkbox"/>	A completed current AASHTO Internal Control Questionnaire (“ICQ”) for Consulting Engineers form. It is suggested that this form be reviewed by the independent auditor to ensure the

		the responses are appropriate and consistent with the overhead audit report disclosures. The DOACD will accept only the <u>current version</u> of the ICQ with all required attachments. (Listed within this checklist)
11	<input type="checkbox"/>	DDOT Certification of Final Indirect Costs Form. In compliance with FHWA Directive 4470.1A, all companies must certify that proposed indirect costs rates were prepared in compliance with applicable Federal regulations. (FHWA Directive 4470.1A, 23 CFR 172)
12	<input type="checkbox"/>	Completed National Compensation Matrix Form or a complete compensation analysis to demonstrate reasonable executive compensation as outlined in Chapter 7 of the AASHTO Audit Guide. The link to download the National Compensation Matrix Tool. (AASHTO Audit Guide – Chapter 7)
13	<input type="checkbox"/>	A listing of all contracts, with dollar amounts [<i>Contract Number, Task Order Number, Current Task Order Value, Payment Type (ex: cost plus fixed fee, lump sum, etc.), Amount remaining on each Task Order, identify whether prime or sub</i>] which the consulting firm currently has with DDOT as a prime or sub (23 CFR 172)
14	<input type="checkbox"/>	Accounting Policies- Does the company have written accounting policies that address the following topics: (ICQ B.3 Accounting Policies) If yes, please provide a copy of the following:
		a. Accounting system <i>Check here if not applicable</i> <input type="checkbox"/>
		b. Billing <i>Check here if not applicable</i> <input type="checkbox"/>
		c. Cost estimating/allowability <i>Check here if not applicable</i> <input type="checkbox"/>
		d. Recording time worked/timesheet preparation <i>Check here if not applicable</i> <input type="checkbox"/>
		e. Fringe benefits/leave time <i>Check here if not applicable</i> <input type="checkbox"/>
		f. Recording overtime <i>Check here if not applicable</i> <input type="checkbox"/>
		g. Compliance with FAR Part 31 and applicable CAS <i>Check here if not applicable</i> <input type="checkbox"/>
		h. Recording direct and indirect costs <i>Check here if not applicable</i> <input type="checkbox"/>
		i. Overhead/indirect cost rate development <i>Check here if not applicable</i> <input type="checkbox"/>
j. Billing rate development <i>Check here if not applicable</i> <input type="checkbox"/>		
15	<input type="checkbox"/>	IT Policies- Does the company have written IT policies concerning the following topics: (AASHTO ICQ D.1. IT Policies) If yes, please provide a copy:
		a. Hardware/Software <i>Check here if not applicable</i> <input type="checkbox"/>
		b. Purchasing <i>Check here if not applicable</i> <input type="checkbox"/>
		c. Inventory <i>Check here if not applicable</i> <input type="checkbox"/>
		d. Maintenance <i>Check here if not applicable</i> <input type="checkbox"/>
		e. Access <i>Check here if not applicable</i> <input type="checkbox"/>
		f. Use of in-house and off-site <i>Check here if not applicable</i> <input type="checkbox"/>
		g. Addition and removal/retirement/disposal of <i>Check here if not applicable</i> <input type="checkbox"/>
		h. Business Continuation Plan <i>Check here if not applicable</i> <input type="checkbox"/>
		i. Security Protocol <i>Check here if not applicable</i> <input type="checkbox"/>
j. Activation and deactivation of employees upon hiring/termination <i>Check here if not applicable</i> <input type="checkbox"/>		
16	<input type="checkbox"/>	List the number and name of states in which the firm operates. (AASHTO ICQ A.7 Locations)
17	<input type="checkbox"/>	Completed Cost Summary Schedule (Attachment J.14)

Firm Name: _____

Certification of Completeness of Submission

I, the undersigned, certify that all of the required documents listed above are included in the FAR submission to the DOACD mailbox DOACD.DDOT@dc.gov

Signature _____ Date_____

Name of Certifying Official (Print) _____