



# 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](mailto: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:

List prime consultant and all Safe Harbor Rate (SHR) applicants below. In addition, list all subconsultants with estimated contract costs of \$500,000 and above on this contract. Prime consultants must have a CPA audited ICR report and schedule. (Add pages if necessary.)

Consultant's Legal Name	Estimated Participation Amount	Category	CT ID# (if available)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

I verify we received financial documents from the prime and subconsultants 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 subconsultant(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, 2024 through June 30, 2025, the 2023 or newer ICR must be submitted.
- CT 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 CT ID# ICR fiscal year end (FYE) must agree with the period when this form and financial documents are submitted as described above. Consultants with a current CT ID# shall include the CT ID# on page 1 of this form and select N/A as the Category; no additional documents are required at this time.

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 by Consultant	<b>CATEGORY 1:</b> Cognizant Approval Letter from an approved reviewing agency for ICR FYE Proposed	<b>CATEGORY 2:</b> Requesting Safe Harbor Rate	<b>CATEGORY 3:</b> CPA Audited ICR Report	<b>CATEGORY 4:</b> Participation Amount of \$500K or Greater and No CPA Report
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"/>		<input checked="" type="checkbox"/>	<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 by Consultant	<b>CATEGORY 1:</b> Cognizant Approval Letter from an approved reviewing agency for ICR FYE Proposed	<b>CATEGORY 2:</b> Requesting Safe Harbor Rate	<b>CATEGORY 3:</b> CPA Audited ICR Report	<b>CATEGORY 4:</b> 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"/>
Safe Harbor Rate: Consultant Certification of Eligibility of Contract Costs and Financial Management System		<input checked="" type="checkbox"/>		

Some or all of the documents listed below may be requested:

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

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

- 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