



Please answer each question fully to the best of your ability. Incomplete forms will be returned for additional information. If firm has already completed the AASHTO ICQ, please provide that instead of the WSDOT CDQ.

Firm Information		
Firm Name		
What form of business entity is your firm?		
When is your firm's fiscal year end (FYE)? (mm/dd/yyyy)		
Are your books closed for the FYE being submitted?	Yes	No
Have all adjusting entries been completed?	Yes	No
Who completed the indirect cost rate schedule for the year being submitted to our office for review? _____		
Has a CPA firm audited or reviewed your firm's financial statements and/or indirect costs for the year being submitted to our office for review?	Yes	No
Do you have an accepted indirect cost rate letter from another State DOT?	Yes	No
If so, who performed the audit/review and please forward us a copy of the report and letter. _____		
Is Washington State DOT your cognizant agency? (i.e., are your company's financial records housed in Washington State, if so WSDOT is your cognizant agency)	Yes	No
If not, who is your cognizant agency? _____		
Has another State DOT provided your firm with a cognizant letter? _____		
If so, please provide a copy of the letter & the complete audit report.		
What is the allocation of work between state, federal, and private (%)? _____		
The number of States in which your firm does business. _____		
Who are the Stockholders of your Firm? Please List.		

Does your accounting system contain separate accounts or sub-accounts for unallowable costs in accordance with FAR? Yes No

Are costs allocated directly to projects? Yes No

Please explain:

Does your firm have branch offices? Please list all locations and number of employees for each office.

Has your firm taken part in any business combinations such as a merger or acquisition for the year being submitted? Yes No

Please provide details:

Does your firm have any affiliates, subsidiaries, and/or ownership in other firms/businesses? Yes No

If so, please provide names of each firm/business and who/what the relationship is.

Do any of your firm's executives have ownership in other firms or businesses? Yes No

If so, please provide names of each firm/business and who/what the relationship is.

Does your firm share space with any affiliates, subsidiaries, and/or executive owned firms/businesses? Yes No

If so, please provide names of each firm/business and what the exact relationship is.

2. Indirect Costs Based on Actual Dollars

Please provide the reconciliation to the indirect costs, income statement, etc.

Is the indirect cost rate schedule based on actual dollars, not provisional or estimated dollars? Yes No

Does your firm have temporary or part time employees? Yes No

If so, please provide a list of names & positions (attach separate sheet if more space is needed)

Name of Employee	Position

Do temporary or part time employees receive fringe benefits? Yes No

If yes, please indicate which fringe benefits are paid to temporary employees, and which fringe benefits are paid to part time employees. _____

Are there related parties at your firm? Yes No

If so, please complete and attach the Related Parties Analysis shown in the 2016 AASHTO Audit Guide Chapter 7.9.

3. Uncompensated Overtime

Please provide a copy of your Labor Distribution Report (LDR)/Staff Utilization Report (or equivalent report), year-end payroll register and timekeeping policy. The LDR (or equivalent) report shows all hours worked and the dollar value of those hours. The report is usually broken out by individual employee (*indicates hourly or salary*) – and shows yearly totals for direct hours/dollars, indirect hours/dollars, annual leave, sick leave, holiday, etc.

The LDR (or equivalent report) must tie to the year-end payroll register, indirect cost rate schedule, and income statement. **Please provide your reconciliation worksheet.**

Uncompensated overtime can be described as hours worked without additional compensation in excess of an average 40 hours per week by employees who are exempt from the Fair Labor Standard Act.

Please see uncompensated overtime interpretive guidance at: [Indirect Cost Rate Guidance Documents](#)

Are timesheets prepared by ALL company personnel, and reviewed & signed by a supervisor? Yes No

Are all hours over 40 per week by exempt employees and principals recorded on his/her timesheet? Yes No

Is any portion of these excess hours worked by exempt employees paid, or is the exempt employee given comp time? Yes No

If so, please provide details and the number of hours and correlating dollar amounts. _____

How does the payroll system account for uncompensated overtime of exempt employees? And, what is the payroll system?

How does the accounting system account for uncompensated overtime of exempt employees?

How do you determine rates for invoicing labor of salaried employees? (Example – is it based on 2080 total hours, or other method?) _____

Does your firm use Quick Books? Yes No

If so, please provide a copy of the “Set up Files” information which shows how your firm accounts for labor.

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Does the direct labor base include all (billable and non-billable) project hours? Yes No
 This could be hours that were over budget, or hours that could not be billed to the project.

Does the time tracking system have the ability to track and segregate project hours by individual project numbers? Yes No

Does the accounting system have the ability to track and segregate project hours by individual project numbers? Yes No

Does the system do this regardless if the hours are billable or not? Yes No

How are actual labor hours related to lump sum agreements recorded in the company's books?

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Please provide copies of six timesheets that show B&P labor, promotional activities and how your firm accounts for each of those.

Please provide the dollar amount for B&P labor in the indirect costs. _____

How are individual B&P efforts identified in the timekeeping and accounting systems? _____

Please provide the dollar amount for B&P expenses included in the indirect costs. _____

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Please provide the dollar amount for promotional labor and materials and all associated costs for the year being submitted to our office for review. _____

How many employees are dedicated solely to promotional activities? _____

Does the indirect cost schedule contain any promotional materials; such as brochures, advertising, videos, etc.? Yes No

Does your firm have costs for souvenirs, buttons, or mementos that are given to customers or the public? Yes No

Are there any advertising costs or related labor in the indirect cost rate schedule? Yes No

Please provide a copy of the general ledger detail for your advertising account.

Also, any labor and labor associated costs (fringe benefits) that occurred in relation to these types of costs are unallowable. Please provide the associated labor cost amount. _____

Promotional activities are unallowable per 48 CFR 31.205-1(f). Please see our direct selling and B&P guidance on the WSDOT Audit website: [Indirect Cost Rate Guidance Documents](#)

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Was severance pay included in the indirect costs? Yes No

If so, how much of it was the result of involuntary termination? _____

Please provide us with a list showing the amount (per individual) and the account in which the costs are recorded.

Name	Severance Amount	Indirect Account	Voluntary / Involuntary
			<input type="checkbox"/> Voluntary <input type="checkbox"/> Involuntary
			<input type="checkbox"/> Voluntary <input type="checkbox"/> Involuntary
			<input type="checkbox"/> Voluntary <input type="checkbox"/> Involuntary
			<input type="checkbox"/> Voluntary <input type="checkbox"/> Involuntary
			<input type="checkbox"/> Voluntary <input type="checkbox"/> Involuntary
			<input type="checkbox"/> Voluntary <input type="checkbox"/> Involuntary

5. Are there any company owned or leased vehicles?

In the auto expense account, are there any company owned or leased vehicles? Yes No
 Are all company owned/leased vehicles parked at the office overnight? Yes No
 Does your firm have a written policy related to personal use of company vehicles? Yes No

Please provide a list of the owned/leased autos indicating the year, make, & model of the vehicle. Indicate owned or leased

Year	Make	Model	Owned/Leased
			<input type="checkbox"/> Owned <input type="checkbox"/> Leased
			<input type="checkbox"/> Owned <input type="checkbox"/> Leased
			<input type="checkbox"/> Owned <input type="checkbox"/> Leased
			<input type="checkbox"/> Owned <input type="checkbox"/> Leased
			<input type="checkbox"/> Owned <input type="checkbox"/> Leased
			<input type="checkbox"/> Owned <input type="checkbox"/> Leased

6. For all mileage paid to employees – is this payment for use of:

personal vehicle for company work. company vehicle. combination of the two.

If there are company vehicles (owned or leased), is there any personal use of those vehicles? Yes No
 Does the mileage amount reflected on the indirect cost rate schedule match the actual cost reimbursed to employees? Yes No
 Are mileage logs kept for each company vehicle, for all vehicle usage? Yes No
 If so, please provide examples of completed mileage logs for 10 company vehicles.

Does your firm pay an auto allowance to any employees? Yes No

If so, please provide a list of the amounts paid to each employee, and that employee's position.

Amount Paid to Each Employee	Employee Position

Is the auto allowance for personal vehicle company car
 What is included in this payment? _____
 For instance, does auto allowance include insurance? Yes No
 Is paid parking provided at your firm? Yes No
 For Staff Principals Visitors Combination
 Please provide detail. _____

Personal use including commute in company vehicles (owned or leased) is unallowable per 48 CFR 31.205-6(m)(2) and 31.205-46(d). Please see auto expense interpretive guidance on the WSDOT Audit webpage: [Indirect Cost Rate Guidance Documents](#)

7. Are there any dues and membership fees that include a portion for lobbying?

Some dues and membership fees include a portion for lobbying. This can usually be found in very small letters in a notation on the invoice. ACEC is one example of dues that includes lobbying.
 Has the lobbying portion been removed from the indirect costs? Yes No
 Have political activity costs been removed? Yes No
 Lobbying is unallowable per 48 CFR 31.205-22.

8. Is there any key person life insurance (for officers/principals)?

Is there any key person life insurance (for officers/principals)? Yes No
 Amount: _____
 Key person life insurance is unallowable per 48 CFR 31.205-19(e)(2)(v).

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Is there a common control¹ issue with rent? Yes No
 Or computers, vehicles, or other equipment? Yes No

If so, complete the common control worksheet and provide a copy of the applicable tax return for support.

Common Control worksheet **UbXU`Zfa g** can be found on the WSDOT Audit webpage: [Indirect Cost Rate Forms and Templates](#)

Common control adjustments – see 48 CFR 31.205-36(b)(3).

Please provide a copy of the calculation and supporting documentation for the cost of money. Worksheet and interest rates are on the WSDOT Audit Forms and Templates page as well.

Please see 48 CFR 31.205-10(a) and 15.404-4(c)(3) regarding cost of money.

¹ Definition - Common control in related party transactions exists when business transactions are conducted at less than arm's length between businesses and/or persons that have a family or business relationship. Examples are transactions between family members, transactions between subsidiaries of the same parent company, or transactions between companies owned in whole or in part by the same person or persons.

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Do all Travel/Meals/Lodging/Per Diem costs comply with the federal travel regulations as noted in 48 CFR 31.205-46? Yes No

Are the travel costs within the federal travel reimbursement rates? Yes No

If the costs exceed the travel rates, are the excess costs recorded in a separate account and removed from the indirect costs? Yes No

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Are local meals paid in compliance with 48 CFR 31.205-43(c)? Yes No

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In the miscellaneous account, what types of costs are included? _____

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What is being amortized? _____

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If bonus was paid, please include a list of how much was paid to each employee with that employee's position/classification. Details should include type of bonus – spot bonus, performance bonus, signing bonus, referral bonus, holiday bonus, etc. Provide the formula used to compute the bonus, if applicable. Please provide proof of payment for the bonus from the payroll system. Bonus policy guidance available on the WSDOT Audit webpage: [Indirect Cost Rate Guidance Documents](#)

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Please provide the total compensation for the top five most highly compensated employees. The total compensation should include a breakout of the costs showing salary, bonus, deferred compensation, 401K, auto allowance, clothing allowance, etc.

Were the compensation limits per 48 CFR 31.205-6(p)(2) & (3) applied for all employees? Please provide compensation analysis or NCM (limit of \$487K for total compensation applies to all employees).

Employee	Position	Salary	Bonus	Deferred Comp.	401 K	Auto Allowance	Other

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Are any of the legal fee costs associated with bad debt collection, litigation, mergers, acquisitions, reorganization, or settlements?	Yes	No
Do legal fees include monthly retainers to attorneys?	Yes	No
If so, do you have detailed invoices related to the services that they performed?	Yes	No
Legal expenses referenced in 48 CFR 31.205-3, 31.205-47, and 31.205-27		

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Have all direct expenses been removed from the indirect cost rate schedule – including project travel, vendor printing, project mileage, rented vehicles & equipment, cost of subcontractors, etc.?	Yes	No
Is a mark-up applied to contracts to cover miscellaneous expenses (e.g. copies, communications, overhead related items)?	Yes	No
Does the accounting system have the ability to track & segregate project expenses by individual project number?	Yes	No
If yes, does the firm track and segregate project expenses by individual project number?	Yes	No
If not, please provide further detail:		

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Depreciation may not exceed amount used for financial accounting (book value). Section 179 is not allowable (or any other accelerated depreciation). Is the depreciation amount reported the book value?	Yes	No
If not, please provide further details:		

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For S Corporations (as well as partners & owners who are responsible for paying income tax on his/her personal return), which indirect cost account includes the income tax preparation fees?	

Indicate the amount. _____	

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2016 AASHTO available at: [AASHTO Audit Guide](#)

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 UX1 gfa Ybfg'ic 'h Y]bX]fYWt'gfg'UH'gW YXi 'Y"

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I certify that the information in this Cost Disclosure Questionnaire and attached materials are complete and accurate to the best of my knowledge.

Completed by (First and Last Name)	Job Title	Date Completed
Phone	Fax	E-Mail