

Information necessary for annual ICR submissions:

Indirect cost rate submissions **MUST** be made in **electronic format** via email to:

dot.ICR@dot.ri.gov and CC to **andrea.butola@audits.ri.gov**

*******HARD COPIES CAN NO LONGER BE ACCEPTED*******

Submissions are due according to contract terms 120 days from consultant year end

Your submission must include the following items

- **Electronic copy** (Excel) of your firm’s Indirect Cost Presentation for the most recent fiscal year-end prepared in accordance with Federal Acquisition Regulations Title 48, Part 31 and RIDOT Contract terms, and in addition (if completed), an electronic copy (PDF) of an Independent CPA Indirect Cost Rate Audit Report with accompanying Independent Auditor’s Report on Internal Controls. Submission should include electronic files for all schedules, calculations, et al contained in the Audit Report. (An example of an ICR Presentation is contained in the AASHTO Audit Guide in Section 11.2 pg. 108)
- **Electronic copy** of “Management Certification of Indirect Costs” (Attachment A on the following pages)
- **Electronic copy** of Cognizant Concurrence Letter(s) or Cognizant Audit Letter(s) issued by other States or Federal agencies corresponding to the submitted Indirect Cost year-end.
- **Electronic copy** (Excel or PDF) of the most recent annual financial statements including footnotes, audited if available.
- **Electronic copy** of “Management Certification of Accounting System” (Attachment B on the following pages)
- **Electronic copy** of the AASHTO Internal Control Questionnaire for Consulting Engineers located at <http://audit.transportation.org/Documents/UAAG-3%20FINAL.pdf> (Can be found in **Appendix B** of the Audit Guide. The link to the guide can be found on Page 6 Helpful Links).
- **Electronic copy** of inventory of all current RIDOT contracts. (Note: This can be an excel file, word document, or included in email correspondence)

INCOMPLETE SUBMISSIONS WILL NOT BE ACCEPTED.

Helpful Links

Below are some helpful links to federal regulations and guidance:

➤ **CODE OF FEDERAL REGULATIONS:**

<http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&tpl=%2Findex.tpl>

➤ **FEDERAL ACQUISITION REGULATIONS (FAR):**

<https://www.acquisition.gov/far/loadmainre.html>

➤ **The revised 2012 Uniform Audit and Accounting Guide (Internal Control Questionnaire is located here Appendix B):**

<http://audit.transportation.org/Pages/default.aspx>

➤ **AASHTO website:**

<http://www.transportation.org/Pages/Default.aspx>

➤ **NATIONAL COMPENSATION MATRIX- can be found on the page on the link below under**

External Audit **NEW! 2015 National Compensation Matrix** *Updated Feb. 20, 2014*->Instructions, Q&As, Sample NCM Compliance Worksheet

<http://audit.transportation.org/Pages/default.aspx>

➤ **GAGAS (YELLOW BOOK):**

<http://www.gao.gov/assets/590/587281.pdf>

➤ **STATEMENTS ON AUDITING STANDARDS**

<http://www.aicpa.org/research/standards/auditattest/pages/sas.aspx>

Attachment A

The following form should be submitted on the firm's letter head (and is also available separately on the RIDOT website)

Management Certification of Indirect Costs

Firm name _____

Indirect Cost Rate Proposal: Home Office _____ Field Office _____ Companywide _____

Date of Proposal Preparation (mm/dd/yyyy): _____

Fiscal Period Covered (mm/dd/yyyy-mm/dd/yyyy): _____

I, the undersigned, certify that I have reviewed the indirect cost proposal submitted to RIDOT to establish billing or final indirect cost rate(s) for (FIRM NAME) for the fiscal period as specified above and to the best of my knowledge and belief:

1. All costs included in this proposal to establish billing or final indirect cost rate(s) are allowable in accordance with the cost principles of the Federal Acquisition Regulations (FAR) of Title 48, Code of Federal Regulations (CFR), Part 31.2.
2. This proposal does not include any costs which are expressly unallowable under the cost principles of the FAR of 48 CFR 31.2 or its supplements.
3. All costs in this proposal are properly allocable to RIDOT contracts on the basis of beneficial or causal relationship between the expenses incurred and the contracts to which they are allocated in accordance with applicable FAR. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs and similar types of costs have been accounted for consistently.

Signature of Certifying Official

President

Date of Certification

Printed Name of Certifying Official

Signature of Certifying Official

Chief Financial Officer

Date of Certification

Printed Name of Certifying Official

Attachment B

The following form should be submitted on the firm's letter head (and is also available separately on the RIDOT website)

Management Certification of Accounting System

I certify, as required by Rhode Island General Law §37-2-32, that (FIRM NAME) has an accounting system and adequate internal controls that will permit timely development of all necessary cost data required by and in compliance with Federal and State regulations, statutes and contract terms, and that the accounting system is capable of allocating costs in accordance with 48 CFR Subpart 31.2.

Signature of Certifying Official	President	Date of Certification
----------------------------------	-----------	-----------------------

Printed Name of Certifying Official

Signature of Certifying Official	Chief Financial Officer	Date of Certification
----------------------------------	-------------------------	-----------------------

Printed Name of Certifying Official