



MnDOT Overhead Rate Questionnaire for Consulting Engineers
 Based on Internal Control Questionnaire for Consulting Engineers (Version: 2016-01)
 AASHTO Uniform Auditing & Accounting Guide (2016 Edition) – APPENDIX B

Please identify the Company’s primary contact for accounting questions:

Name: _____
Title: _____
Phone Number: _____
e-mail address: _____
Mailing address: _____

(if different than headquarters address listed above)

Background Information

Year Established

When was the Company formed? _____

Business Form

What form of business entity is the Company?

Sole Proprietorship Partnership C Corporation S Corporation
 Other _____

Parent/Subsidiary

Is the Company a subsidiary of any other company?

Yes If “yes”, please explain: _____

 No

Common Ownership

Does the Company own or control any other company or legal entity (e.g., trust or foundation) through common ownership? (See AASHTO Guide Section 8.23.B for details.)

Yes If “yes”, please explain: _____

 No

Ownership

Please list the stockholders, partners, or other owners with greater than five percent ownership of the Company and their respective percentages of ownership.

Table 1: Company Ownership

Name	Title	Ownership Percentage
		%
		%
		%
		%

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		%
		%
		%
		%
		%

Services Provided

What types of services does the Company provide? (e.g., consultant–Architectural and Engineering Design)

- a. _____
- b. _____
- c. _____
- d. _____

Locations

How many offices does the Company operate, and where are these offices located?

Number: _____

Locations: _____

Number of Employees

How many employees (including managers and principals) does the Company currently employ?

Full time: _____ Part time: _____

Has this number changed in the past one-year period?

No Yes If “yes”, please explain: _____

Revenue Sources

For most recent fiscal year, what percentage of the Company’s revenue was generated from each of the following?

State government: ___% Local government: ___%
 Federal government: ___% Commercial/private: ___%

Please specify all revenues earned as either a prime consultant or subconsultant:

Revenues from Government Projects: \$ _____
 Revenues Other Customers: \$ _____
Total Company Gross Revenue: \$ _____

Contract Mix

What percentage of the Company’s revenue was generated from each of the following contract types?

Lump sum: ___% Cost plus (time and materials): ___%
 Cost plus fixed fee: ___% Other: ___% Please explain “Other” _____

Accounting: General Background

Fiscal Period

Has the Company used the same fiscal reporting period for the past two years?

Yes No

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Accounting Method/Basis

What basis of accounting does the Company use to prepare general purpose financial statements?

Cash Accrual Hybrid Please explain "Hybrid" _____

- Was the same basis of accounting also used to prepare the firm's indirect cost rate schedule?

Yes No Please explain "No" _____

Accounting Policies

Does the Company have written accounting policies that address the following topics? (If "yes", please provide a copy.)

<u>Yes</u>	<u>No</u>	
<input type="checkbox"/>	<input type="checkbox"/>	Accounting System
<input type="checkbox"/>	<input type="checkbox"/>	Billing
<input type="checkbox"/>	<input type="checkbox"/>	Cost estimating/allowability
<input type="checkbox"/>	<input type="checkbox"/>	Recording time worked/timesheet preparation
<input type="checkbox"/>	<input type="checkbox"/>	Fringe benefits/leave time
<input type="checkbox"/>	<input type="checkbox"/>	Recording overtime
<input type="checkbox"/>	<input type="checkbox"/>	Compliance with FAR, Part 31 ^(†) and applicable CAS
<input type="checkbox"/>	<input type="checkbox"/>	Recording direct and indirect costs
<input type="checkbox"/>	<input type="checkbox"/>	Overhead/indirect cost rate development
<input type="checkbox"/>	<input type="checkbox"/>	Billing rate development
<input type="checkbox"/>	<input type="checkbox"/>	Recording Allowable/unallowable costs
<input type="checkbox"/>	<input type="checkbox"/>	Policy and procedures for vehicle costs – including procedures for accounting for vehicle costs and policy for vehicle mileage reimbursements

^(†) FAR, Part 31 is codified at 48 CFR, Part 31, which is available at: <https://www.acquisition.gov/far/part-31>

Preparing the Indirect Cost Schedule

How frequently does the Company prepare an indirect cost rate schedule to determine costs eligible for reimbursement per FAR, Part 31?

Annually Other (please specify): _____

Was the most recent schedule prepared by the Company or by another entity instead (e.g., CPA firm)?

Prepared by: Internal staff External party (specify): _____

Period covered by most recent indirect cost schedule:

One-year period ended December 31, 20____

Other (please specify): _____

Has another state DOT issued a cognizant letter or acceptance letter regarding this overhead rate?

No Yes

If "yes", please attach a copy of the cognizant letter and/or acceptance letter that was provided by another State DOT.

Fraud, Abuse and Contract Violations

Is the Company's management aware of any material instances of fraud, illegal acts, abuse, or violations of contracts provisions or grant agreements?

No Yes **If "yes", please explain:** _____

Knowledge of FAR, Part 31

Are appropriate personnel within the Company familiar with FAR, Part 31?

Yes No **If "no", please explain:** _____

Audits/Examinations

Within the past three years, has a CPA or governmental agency performed an independent audit, review,

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attestation, or compilation of the Company’s financial data or any phase of the Company’s operations?

No Yes **If “yes”, please complete the following (if applicable):**

Financial Statements: Audit Review Compilation Other (please specify): _____

Name of CPA or Agency: _____

Contact: _____

Period Covered: _____

Overhead Rate Audit Audit Reviews Compilation Other (please specify) _____

Was the overhead rate calculated in accordance with FAR, Part 31? Yes No

Name of CPA or Agency: _____

Contact: _____

Period Covered: _____

Project Audits Audit Reviews Compilation Other (please specify) _____

Was the overhead rate calculated in accordance with FAR, Part 31? Yes No

Name of CPA or Agency: _____

Contact: _____

Period Covered: _____

Accounting System(s)

Accounting Software

What type of accounting software does the Company use?

Internally-developed system Commercial system. Name of vendor: _____

Hybrid system. Please explain: _____

Please describe any significant manual procedures used outside of the automated accounting system to record transactions:

Job Costing

Does the Company have a job-cost accounting system? Yes No

If “no”, please explain what type of system is used to determine project costs: _____

Integration

Does the accounting general ledger interface with the job-cost ledger?

Yes No N/A (no job-cost ledger used)

Are billings prepared from, or reconciled to, reports generated from the Company’s job-cost system?

Yes No, please explain: _____

Describe any manual procedures that occur outside of the automated accounting system to prepare billing packages.

Accounting Records

Which of the following types of records does the Company maintain to support financial transactions?

- | Yes | No |
|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> General ledger |
| <input type="checkbox"/> | <input type="checkbox"/> Cash disbursements journal |
| <input type="checkbox"/> | <input type="checkbox"/> Cash receipts journal |
| <input type="checkbox"/> | <input type="checkbox"/> Job/Project-cost ledger |
| <input type="checkbox"/> | <input type="checkbox"/> Labor distribution reports |
| <input type="checkbox"/> | <input type="checkbox"/> Employee expense reports |

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Payroll registers

Direct and Indirect Expenses

Does the general ledger contain separate direct and indirect accounts for the following?

Labor costs Yes No
Non-labor expenses Yes No

If "no", please explain: _____

Exclusion of Unallowable Costs

Does the Company have a system in place to identify and remove from the indirect cost pools all unallowable costs, in accordance with per FAR, Part 31 and applicable Cost Accounting Standards? (See AASHTO Guide, Sections 2.2, 4.4, 5.2, 5.5, and 6.3.)

No. Please explain: _____
 Yes. If "yes", please answer a through c, below.

Please provide details about the system. _____

How are appropriate personnel trained to distinguish between allowable and unallowable costs?

When does the primary review for allowability occur—at time the transaction is recorded, or later?

Division/Cost Centers

Does the Company have more than one division/cost center?

No Yes

If "yes", are separate ledgers maintained for each? Yes No

Comment: _____

Reconciliations

Does the Company reconcile the financial accounting system to the job-cost system?

N/A (no job-cost ledger used).
 No. Please explain: _____
Check here if systems are integrated:

Yes If "yes", how often? (Check all that apply.)
 Monthly Quarterly Semi-annually Annually

Comment: _____

How frequently are bank statements reconciled? Who performs this process?

Budgeting

Does the Company use a budgeting system for project planning and oversight?

Yes No

Comment: _____

If "yes", does the Company prepare variance reports to compare budgeted amounts to actual amounts on projects, and are the reports distributed to appropriate management personnel?

Yes No If "no", please explain: _____

Cost Allocation

Does the Company use cost allocation methods consistently for all contracts, including commercial contracts as well as for State and Federal government contracts?
(See AASHTO Guide, Sections 5.3 and 10.5.)

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Yes No. If "no", please explain: _____

Allocation Base(s)

When computing indirect cost rates, the Company uses —

- a single base for cost allocation. Description of base: _____
 multiple bases for cost allocation. Description of bases: _____

(See AASHTO Guide Section 4.7 for a discussion of common allocation bases for indirect costs.)

Fields Offices

Does the Company have field offices? (See AASHTO Guide Section 5.6.)

No Yes If "yes",

Are separate indirect cost rates used for the home office and field offices?

Yes No

Please explain: _____

If home office and field office indirect cost rates are computed, are they presented consistently to all State DOTs?

Yes No If "no", please explain: _____

Please check here if not applicable:

Project-Specific Indirect Cost Rate(s)

Does the Company have any special, project-specific indirect cost rates negotiated with a State DOT?

No Yes. If "yes", please explain, and list the States that use these rates:

Information Technology (IT) Systems

IT Policies

Does the firm have written IT system policies concerning the following topics?

If "yes", please provide a copy

Hardware/Software

<u>Yes</u>	<u>No</u>	
<input type="checkbox"/>	<input type="checkbox"/>	Purchasing
<input type="checkbox"/>	<input type="checkbox"/>	Inventory
<input type="checkbox"/>	<input type="checkbox"/>	Maintenance
<input type="checkbox"/>	<input type="checkbox"/>	Access
<input type="checkbox"/>	<input type="checkbox"/>	Use of In-house and off-site
<input type="checkbox"/>	<input type="checkbox"/>	Addition and removal/retirement/disposition of Business Continuation Plan
<input type="checkbox"/>	<input type="checkbox"/>	Security Protocol
<input type="checkbox"/>	<input type="checkbox"/>	Activation and deactivation of employees upon hiring or termination

IT Risk Assessment

Has the Company's management conducted an IT system risk assessment within the past three years?

Yes No

IT Security Review

Are system security and application access logs enabled and reviewed periodically?

Yes No

Comment: _____

IT Electronic Data Safeguards

If documents are retained in electronic format, are they stored in a format that cannot easily be modified, removed, or replaced, and does a mechanism/audit trail exist to track all such events?

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Yes No

Comment: _____

Accounting – Payroll and Timekeeping

Payroll Service

Does the Company use an external payroll service?

No Yes. If “yes”, please specify: _____

Pay Cycle

What is the Company’s standard pay cycle?

Bi-weekly Monthly 1st & 15th Other (please specify): _____

If the Company uses more than one pay cycle, please explain: _____

Payroll Register

Does the payroll register include the following data?

<u>Yes</u>	<u>No</u>	
<input type="checkbox"/>	<input type="checkbox"/>	Employee Name
<input type="checkbox"/>	<input type="checkbox"/>	Employee ID number
<input type="checkbox"/>	<input type="checkbox"/>	Gross pay
<input type="checkbox"/>	<input type="checkbox"/>	Payroll deductions
<input type="checkbox"/>	<input type="checkbox"/>	Net pay
<input type="checkbox"/>	<input type="checkbox"/>	Check amount
<input type="checkbox"/>	<input type="checkbox"/>	Hourly rate
<input type="checkbox"/>	<input type="checkbox"/>	Pay period
<input type="checkbox"/>	<input type="checkbox"/>	Normal hours for pay period
<input type="checkbox"/>	<input type="checkbox"/>	Overtime hours for pay period

Comments: _____

Timekeeping System

Does the Company use an electronic timekeeping system?

Yes No

If “yes”, please provide an explanation of its operation, or provide system documentation:

Are all employees, including managers and owners/principals, responsible for signing their own timesheets?

Yes No

If “no”, please explain: _____

Are all employee timesheets approved by supervisors?

Yes No

If “no”, please explain: _____

Is there a certification and approval process required for all time worked by owners and principals?

Yes No

If “no”, then how is time accounted for and billed to projects? _____

How are timesheet coding errors detected and corrected?

How do timesheets identify work performed outside an agreement’s original scope of services?

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Labor Cost Accumulation

Direct & Indirect Labor

Do the Company's timesheets include reporting codes for both direct and indirect hours? (See AASHTO Guide, Chapter 6.)

Yes No

If "yes", do all employees, including managers and principals, record direct and indirect time on their timesheets?

If "no", then please explain the method used to segregate direct and indirect labor hours.

Work week

Please list the Company's normal hours of business operation (normal work week): _____

Uncompensated Overtime (see AASHTO Guide, Section 5.4)

Does the Company record all hours worked by all employees, including managers and principals, regardless of whether the employees are exempt from overtime pay or whether all direct labor hours are billed to specific contracts?

No. If "no", please explain: _____

Yes. If "yes", which of the following methods does the Company use to account for *uncompensated overtime*—the hours worked without additional compensation in excess of an average of 40 hours per week by direct-charge employees who are exempt from the Fair Labor Standards Act?

Effective Rate Method. Please explain: _____

Salary Variance Method. Please explain. (E.g., What was the total dollar amount of the salary/payroll variance for the year?): \$_____

Other. Please explain: _____

Contract Modifications/Time Tracking

How does the Company segregate work performed under a basic agreement/contract from work performed for contract changes/modifications?

Labor Billings and Project Costing

Billing Rates

Please describe how billing rates are determined or attach the Company's billing-rate policy.

Description: _____

Billing-rate policy attached.

Premium Overtime

Does the Company pay overtime at a premium to any employees? Yes No

If "yes", What premium rate is paid, and what categories of employees are eligible for this rate?

Time-and-a-half for all non-exempt employees.

Other. Please explain: _____

How is the overtime premium accounted for and billed?

As part of direct labor, and overhead is applied.

As an Other Direct Cost (no overhead applied).

As an indirect labor cost (included in the indirect cost rate).

Other. Please explain: _____

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Allocation of Overtime Costs

Are overtime costs allocated to contracts consistently, regardless of the type of contract (lump sum versus actual cost) or customer (government versus commercial)?

Yes No. If "no", please explain: _____

Cost Allocation versus Billing

If the Company pays a principal or an employee at a rate in excess of a contract's maximum hourly labor rate, where will the excess cost be allocated/charged? _____

Contract/Purchased Labor

Does the Company invoice/bill contract labor directly to any customers?

Yes No N/A

If "yes", please complete the following:

Contract labor is billed—

As part of direct labor, and overhead is applied.

As an Other Direct Cost (no overhead applied).

Other. Please explain: _____

Expense Accumulation and Billing

Non-salary Direct Costs (Other Direct Costs)

Besides labor, what type of costs does the Company normally bill/invoice as direct expenses?

Credits Associated with Direct Costs

Is the indirect cost pool relieved/reduced for credits/reimbursements received for direct costs?

Yes No. If "no", please explain: _____

Design/Build Stipends

Has the Company received a stipend from any State DOT in connection with design/build efforts?

Yes No

If "yes", please explain how the Company accounted for the stipend in the accounting system:

Classification of Cost Items

How are the following cost items accounted for and billed?

(Check both "D" and "I," if applicable.)

<u>D</u>	<u>I</u>	<u>N/A</u>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>(D = Direct; I = Indirect; N/A = not applicable)</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Vehicles
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Computer Assisted Design and Drafting (CADD)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Computer (non-CADD)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Telephone
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Printing / Reproduction
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Postage
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Lab
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Drilling
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Travel and Subsistence
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	GPS and/or Nuclear Density Meters
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other (list if significant)

Nonbillable Costs

Describe the accounting treatment for direct costs not billable to clients. (Where/how are these costs recorded?)

Authorizations

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How does the Company ensure that costs are not billed to Government projects prior to proper authorization?

Vehicle Expenses

Does the Company provide vehicles to employees for business purposes?

Yes No

If "yes", are the vehicles leased or owned?

Leased Owned

- Identify the total number of vehicles owned or leased by the company.

_____ Leased _____ Owned

- Are mileage logs maintained for all vehicles? If "no", please explain below.

Yes No

Explanation: _____

- Is mileage separated by direct and indirect classifications, and is mileage incurred in connection with unallowable activities tracked?

Yes No

Explanation: _____

- What recovery/billing rate is used for Company vehicle mileage reimbursement?

\$_____ per mile.

Explanation: _____

- How was the rate developed? _____

Computer Expenses

Are the Company's computer expenses incurred as a result of (select one):

Outside Services? Company ownership? Both?

Does the Company compute a charge rate for computers? Yes No

If "yes", what is the rate? _____

How was the rate developed? _____

Is computer usage segregated by direct and indirect classifications? Yes No

Are computer usage logs maintained and coded by job/project? Yes No

Printing and Reproduction Costs

How are printing and reproduction expenses treated?

- In House: Direct cost Indirect cost Combination of direct and indirect

- Outside vendor: Direct cost Indirect cost Combination of direct and indirect

If you marked "combination of both," please explain: _____

For in-house services, are usage logs maintained and coded by job/project?

Yes No

Is usage segregated by direct and indirect classifications?

Yes No

If these costs are incurred through the use of an outside vendor, are the invoices coded by job/project when received?

Yes No

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Telephone Costs

How is the expense for telephone service recorded and billed?

- Direct cost Indirect cost Combination of direct and indirect

If you marked "combination of direct and indirect," please explain below:

- Does the Company maintain a telephone log to record toll calls? Yes No
- Are the calls job-coded by direct and indirect classifications? Yes No

Activities Ineligible for Cost Reimbursement

Did any of the Company's employees engage in activities for lobbying, advertising, public relations, charity, and/or entertainment? Yes No

If "yes", please list the employees who engaged in these activities and describe how the associated costs were tracked and accounted for in relation to the submitted indirect cost rate.

Table 2: Unallowable Activities

Employee Name or ID & Title/Classification:	Activities:	Accounting Treatment:

Compensation for Owners and Employees

Bonuses

Did the Company pay, or accrue for, bonuses earned by owners or employees during the period covered by the latest indirect cost rate schedule?

- Yes No

If "yes", were the bonuses included in the submitted overhead rate? Yes No N/A

Was any portion of these bonuses excluded from the submitted overhead rate? Yes No N/A

Comment: _____

Does the Company have a written bonus plan?

- Yes. Please provide a copy of the plan.
 No. Please describe how bonuses are determined and how this is communicated to employees.

Are all employees eligible for the bonuses?

- Yes No. If "no", please explain: _____

Executive Compensation

Has the Company, an independent CPA, or compensation consultant performed an evaluation of executive compensation for *reasonableness* in accordance with FAR, 31.205-6? (See AASHTO Guide Section 7.5.)

- Yes No

If "yes", describe the methodology used and how this process has been documented:

Related-Party Transactions

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Related Employees

Please provide the following information for all employees who are related to the parties listed in the Ownership Table (Table 1) on Page 2:

Table 3: Employees Related to Company Owners

1	Name or ID:	Title/Position:	Wages/Salary: \$	Bonus: \$	Other Compensation: \$	Total Compensation: \$
	Total Hours Worked During Year:	Job Duties:			Related to:	How Related:
2	Name or ID:	Title/Position:	Wages/Salary: \$	Bonus: \$	Other Compensation: \$	Total Compensation: \$
	Total Hours Worked During Year:	Job Duties:			Related to:	How Related:
3	Name or ID:	Title/Position:	Wages/Salary: \$	Bonus: \$	Other Compensation: \$	Total Compensation: \$
	Total Hours Worked During Year:	Job Duties:			Related to:	How Related:
4	Name or ID:	Title/Position:	Wages/Salary: \$	Bonus: \$	Other Compensation: \$	Total Compensation: \$
	Total Hours Worked During Year:	Job Duties:			Related to:	How Related:
5	Name or ID:	Title/Position:	Wages/Salary: \$	Bonus: \$	Other Compensation: \$	Total Compensation: \$
	Total Hours Worked During Year:	Job Duties:			Related to:	How Related:
6	Name or ID:	Title/Position:	Wages/Salary: \$	Bonus: \$	Other Compensation: \$	Total Compensation: \$
	Total Hours Worked During Year:	Job Duties:			Related to:	How Related:
7	Name or ID:	Title/Position:	Wages/Salary: \$	Bonus: \$	Other Compensation: \$	Total Compensation: \$
	Total Hours Worked During Year:	Job Duties:			Related to:	How Related:
8	Name or ID:	Title/Position:	Wages/Salary: \$	Bonus: \$	Other Compensation: \$	Total Compensation: \$
	Total Hours Worked During Year:	Job Duties:			Related to:	How Related:
9	Name or ID:	Title/Position:	Wages/Salary: \$	Bonus: \$	Other Compensation: \$	Total Compensation: \$
	Total Hours Worked During Year:	Job Duties:			Related to:	How Related:
10	Name or ID:	Title/Position:	Wages/Salary: \$	Bonus: \$	Other Compensation: \$	Total Compensation: \$
	Total Hours Worked During Year:	Job Duties:			Related to:	How Related:

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Related Vendors

Please provide the following information for all **vendors** related to the parties listed in the Ownership Table (Table 1) on Page 2:

Table 4: Vendors Related to Company Owners

Name:	Contact Information:	How Related:	Products/Services Provided:	Total Payments During Year:
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$

Property or Facilities Leased from Related Parties

Does the Company rent or lease property and/or facilities from another entity (organization or individual)?

- Yes No

If **“yes”**,

Are any of the Company’s owners/stockholders, or members of their immediate family, also owners/stockholders of the other entity?

- Yes No

If **“yes”**, please explain: _____

Have the rental/lease costs been adjusted to the property owner’s actual costs?

- Yes No

If **“yes”**, what basis was used to determine actual cost? (E.g., the property owner’s tax return less interest expense, plus cost of money).

Description: _____

Other Related-Party Transactions

Did the Company engage in any transactions with related parties other than those listed and described in Tables 3 and 4?

- No Yes. If **“yes”**, please complete Table 5:

Table 5: Other Related-Party Transactions

Name:	Contact Information:	How Related:	Products/Services Provided:	Total Payments During Year:
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$

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Other Questions

Life Insurance

Does the Company pay life insurance for officers/principals?

Yes No

If "yes",

Have any costs associated with this life insurance been included on the indirect cost rate schedule?

Yes – total amount: \$ _____ No

Please identify the beneficiary of the life insurance:

Company/surviving partners Officer/principal's family

Other (specify) _____

Please identify the type(s) of the life insurance:

Term Whole life Universal life Endowments (annuities)

Accidental death Other (please specify): _____

Suspension or Debarment

Has the Company, its parent, subsidiary, or any owner, stockholder, officer, partner, or employee of the Company been suspended or debarred from doing business by any State or the Federal government?

Yes No

If "yes", please provide complete details: _____

Updates for Changes to FAR, Part 31

Does the Company have an existing process designed to provide timely updates to company policies and procedures to accommodate changes in the FAR, Subpart 31.2 cost principles?

Yes No

If "yes", please describe the process: _____

Risk Assessment

Does the Company have a process for assessing risks that may result from changes in cost accounting systems or processes?

Yes No

If "yes", please describe the process. How are risks identified and addressed?

Communications of FHWA/DOT Requirements

How does information flow from the FHWA/State DOT to appropriate management personnel? (E.g., How are relevant updates to State DOT procedures or Federal Regulations disseminated to project managers and accounting personnel?)

I certify that to the best of my knowledge and belief this Questionnaire is a complete and accurate representation of the above-named Company's cost accounting and billing practices.

Signature

Title

Date Completed

Note: The representations on this Questionnaire were made by, and are the responsibility of, the Company's management.

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Common Unallowable Costs

The table below lists expenses that generally are ineligible for cost reimbursement on Government contracts (either direct or indirect costs). This list is not exhaustive, but it identifies many types of costs commonly incurred.

<u>Far Reference</u>	<u>Unallowable Costs</u>
31.205-1 & 31.205-38(b)(1)	Advertising
31.205-1(f)(2)	Trade Show Expenses
31.205-1(f)(2)	Trade Show Labor
31.205-1(f)(5)	Brochures and Other Promotional Material
31.205-1(d)(2)	Souvenirs/Imprinted Clothing Provided to Public
31.205-1(f)(7)	Membership in Civic and Community Organizations
31.205-3	Bad Debts
31.205-3	Collection Costs
31.205-6(m)(2)	Personal Use of Company Vehicles
31.205-8 & 31.205-1(e)(3)	Contributions or Donations
31.205-13(b)	Employee Gifts and Recreation
31.205-14	Membership in Social, Dining and Country Clubs
31.205-14	Social Activities
31.205-15(a)	Fines, Penalties, and Mischarging Costs Related to Violation of Laws
31.205-16	Gains and Losses
31.205-19(e)(2)(v)	Life Insurance on Key Employees
31.205-19	Costs to Correct Defects in Materials and Workmanship
31.205-20	Interest Expense
31.205-22	Lobbying and Political Activity Costs
31.205-27	Organization/Reorganization Legal Fees
31.205-27	Organization/Reorganization Accounting Fees
31.205-27	Organization/Reorganization Incorporation Fees
31.205-27	Organization/Reorganization Labor
31.205-27	Capital Raising (Equity or Long-Term Debt) Legal Fees
31.205-27	Capital Raising (Equity or Long-Term Debt) Accounting Fees
31.205-27	Capital Raising (Equity or Long-Term Debt) Lender Fees
31.205-30(c)	Patent Costs
31.205-33(e)	Retainer Agreements (unless properly supported)
31.205-35	Relocation Costs (In certain circumstances)
31.205-46	Travel Costs in Excess of FTR Rates
31.205-49	Goodwill
31.205-51	Alcoholic Beverages

Resources for Creating an Overhead Rate:

- Federal Acquisition Regulation
- American Association of State Highway and Transportation Officials (AASHTO) Uniform Audit and Accounting Guide

If additional information is needed, MnDOT has a policy regarding 'Audit Oversight of Consultant Contract Indirect Cost Rates' which is available upon request.

MnDOT Overhead Rate Questionnaire for Consulting Engineers

Certification of Final Indirect Cost (Overhead) Rate

Firm Name: _____

Indirect Cost Rate (Overhead) Proposed: _____

Fiscal Period Covered by the Indirect Cost Rate (Overhead): _____

Proposed Overhead Rate(s):

(Please limit all rates to a two-decimal percentage: e.g. 123.45%)

Overhead:	Rate Type (Home Office, Field Office, Other, etc.):
_____	_____
_____	_____
_____	_____
_____	_____

I, the undersigned, certify that I have reviewed the proposal to establish the final indirect cost (overhead) rates 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 the final indirect cost (overhead) rates are allowable in accordance with the cost principals of the Federal Acquisition Regulations (FAR) of title 48, Code of Federal Regulations (CFR), part 31.
- 2) This proposal does not include any costs which are expressly unallowable under the cost principals of the FAR 48 CFR 31.

All known material transactions or events that have occurred since the last Certification of Final Costs that affect the firm's ownership, organization or indirect cost (overhead) rates have been disclosed.

Signature: _____ Name of Certifying Official (Print): _____

Title: _____ Date of Certification (mm/dd/yyyy): _____

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Management Certification of Data

I, the undersigned, hereby certify that the following is true and accurate:

1. I am an owner and/or officer of this company and am duly authorized to sign this representation and certification on behalf of the aforementioned company, and that through my signature the company is responsible for this Management Certification of Data.
2. I certify that to the best of my knowledge and belief this questionnaire and attachments are a complete and accurate representation of the aforementioned company's cost accounting and billing practices.
3. I certify that I have reviewed this proposal to establish final overhead rate(s) and to the best of my knowledge and belief: (1) All costs included in this proposal are allowable in accordance with cost principles of the Federal Acquisition Regulation (FAR) of title 48, Code of Federal Regulations (CFR), part 31; and (2) This proposal does not include any costs which are expressly unallowable under applicable cost principles of the FAR of 48 CFR, part 31.
4. All known material transactions or events that have occurred affecting the company's ownership, organization and overhead rates have been disclosed.
5. I acknowledge that the information in this questionnaire and attachments are being submitted for the express purpose of seeking and being eligible to be awarded contracts with the Minnesota Department of Transportation, and that these contracts may include federal funding.

Electronic Signature

Title

Date Completed

Note: The representations on this Questionnaire were made by, and are the responsibility of, the company's management.



Office of Chief Counsel
395 John Ireland Blvd.
St. Paul, MN 55155

To whom it may concern,

As part of MnDOT's auditing process, you may be asked to provide data that are reasonably understood to be classified as nonpublic or protected nonpublic under the Minnesota Government Data Practices Act ("MGDPA") or other state or federal data privacy laws.

The MnDOT Office of Audit makes every effort to safeguard the security of the data collected. All data submitted as part of our audits are maintained in a secure and restricted location for the duration of the audit process. Data submitted as part of this process are only accessible to MnDOT employees whose work assignments require access. Any data determined to be classified as nonpublic or protected nonpublic will not be disclosed to any third party absent a lawful requirement of a court or governmental agency. Data that are no longer needed for an audit are either maintained in a secure repository pursuant to MnDOT's records retention schedule or securely destroyed.

On rare occasions, MnDOT may receive a request for third party data pursuant to the MGDPA or other government transparency laws. Every data request received by MnDOT is routed to the Office of Chief Counsel for processing, where all requested data are reviewed by a licensed attorney and withheld as required by law. When these requests involve data collected as part of an audit, MnDOT protects from unlawful disclosure all data reasonably understood to be classified as nonpublic and protected nonpublic. Examples of nonpublic or protected nonpublic data that are withheld from unlawful disclosure include but are not limited to:

- Internal auditing data under [Minn. Stat. §13.392](#)
- Trade secret information under [Minn. Stat. §13.37 subd. 1\(b\)](#)
- Transportation data under [Minn. Stat. §13.72](#)
- Business data under [Minn. Stat. §13.591](#)

If you believe any data you are asked to provide should be classified as not public under these statutes or any other applicable laws, you are welcome—but are not obligated—to communicate that to the MnDOT Office of Audit. Please contact the Office of Chief Counsel for other questions related to the privacy or security of your data.