

Office of Audit Checklist: Pre-Award Packages

The following checklist should be used to gather information for The Office of Project Management and Technical Support – Consultant Services Section to submit a Pre-Award package from the consultant. This is a list of the minimum required documentation that the Office of Audit will require before being able to begin the Pre-Award process. The auditor may request additional supporting documentation above and beyond this list throughout the audit process in order to complete the Pre-Award.

- Pre-Award/Overhead Questionnaire
- Financial statements
- If sole proprietorship, a copy of the most recent tax return
- Chart of accounts that ties to the financial statements and (if applicable) overhead/indirect cost rate schedule
- Independent Auditor's Report on financial statements and accompanying management letter (if applicable)
- Direct Cost Summary
- An Example of an Employee Timesheet
- An Example of an Employee Expense Report
- Management representation statement (last page of questionnaire)
- Fee Schedule and/or a Billing Rate Schedule, if applicable.
- Fixed Hourly Rate (FHR) Cost Detail Template
- If Vehicle expenses are billed directly, a copy of an actual mileage log sheet for a company vehicle
- Most recent Fiscal Years Overhead Rate Development workpapers
 - Overhead rate calculation, by providing the CPA Audited Overhead Report; or another State DOT Overhead Report; or an In-House Overhead Rate Calculation.
 - National Compensation Matrix
 - Certification of Final Indirect Cost (Overhead) Rate,
 - If applicable, Cognizant and/or Acceptance letters from other State DOT's regarding the most current fiscal years overhead rate.
- The company's policies for vacation and sick leave
- The company's bonus policy
- Other written policies, as required throughout the Pre-Award/Overhead questionnaire.
- PPP Certification Form