

Office of Audit Checklist: Overhead Rate Submission

The following checklist should be used to gather information for The Office of Project Management and Technical Support – Consultant Services Section to submit an overhead rate submission 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 overhead rate review process. The auditor may request additional supporting documentation above and beyond this list throughout the process in order to complete the review.

Cognizant Overhead Audit from your Home State DOT Audit Office:

- Overhead Calculation
- Cognizant Letter from the Home State DOT Audit Office
- Pre-Award/Overhead Questionnaire
- Financial Statements
- National Compensation Matrix
- Certification of Final Indirect Costs
- Common Control Rent – related party rent, if applicable (Excel workpaper)
- PPP Certification Form

CPA Overhead or Cognizant Review from MnDOT Audit:

- Complete CPA Audited Overhead Rate Report, including the Overhead Calculation
- Pre-Award/Overhead Questionnaire
- Financial Statements
- National Compensation Matrix (Excel)
- Certification of Final Indirect Costs
- Common Control Rent – related party rent, if applicable (Excel workpaper)
- Approval Letters from Other States (If available)
- PPP Certification Form

In-House Overhead Rate Analysis:

- Overhead Calculation and supporting workpapers
- Pre-Award/Overhead Questionnaire
- Reconciliation of Overhead to the financial statements

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In-House Overhead Rate Analysis - continued:

- Financial Statements
 - Balance Sheet
 - Profit and Loss Statement
- General Ledger
- Certification of Final Indirect Costs
- National Compensation Matrix
- Common Control Rent – related party rent, if applicable (Excel workpaper)
- Approval Letters from Other States (If available)
- PPP Certification Form