### Summary of Financial Document Review by Caltrans Independent Office of Audits and Investigations (IOAI) (1)

<table>
<thead>
<tr>
<th>Source of Fund</th>
<th>Contract Amount</th>
<th>Financial Document Review by Caltrans IOAI</th>
<th>Note</th>
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</table>
| Federally Funded A&E Contracts | ≥ $150K | Required | - Caltrans DLA Exhibits are required to be prepared/submitted for “Financial Document Review by Caltrans IOAI”  
- Applicable Caltrans DLA Exhibit: 10-A, 10-H, 10-K  
- See Exhibit 10-A for details  
- Email financial packets to conformance.review@dot.ca.gov |
| | < $150K | Not Required | - No Caltrans Exhibit is required to be prepared/submitted to Caltrans IOAI  
- Local Agencies are required to establish that all costs are in compliance with the Federal cost principles, 48 CFR, Chapter 1, Part 31, and other applicable requirements are met.  
- All financial (including cost analysis) documents are required to be retained in the project files to demonstrate compliance.  
- Local agencies may utilize Caltrans DLA Exhibits if they don’t have their own  
- A contract below $150k is still subject to a contract audit.  
- Exhibit 10-A would be a good reference |
| State-Only Funded A&E Contract | ≥ $150K | Required | - Caltrans DLA Exhibits are required to be prepared/submitted for “Financial Document Review by Caltrans IOAI”  
- Applicable Caltrans DLA Exhibit: 10-A, 10-H, 10-K  
- See Exhibit 10-A for details  
- Email financial packets to conformance.review@dot.ca.gov |
| | < $150K | Not Required | - No Caltrans Exhibit is required to be prepared/submitted to Caltrans IOAI  
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- A contract below $150k is still subject to a contract audit.  
- Exhibit 10-A would be a good reference |

(1) See LAPM Chapter 10 Section 10.1.3 for more information