

**EXHIBIT 10-A**  
**A&E CONSULTANT FINANCIAL DOCUMENT REVIEW REQUEST**  
**Caltrans Division of Local Assistance**  
**(Completed by Local Agencies, One per Contract)**  
**(For New Proposed A&E Consultant Local Agency Contracts of \$150,000 or Greater)**  
**(For Amendments, use only when there are additional subconsultants or changes in ICR)**

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**EMAIL TO:**

California State Department of Transportation  
 Independent Office of Audits and Investigations  
[conformance.review@dot.ca.gov](mailto:conformance.review@dot.ca.gov)  
 Attention: Audit Manager, External Contracts-Local Agencies

Date: \_\_\_\_\_  
 Federal/State Project No.: \_\_\_\_\_

Please check one:  New Contract  Amendment  Other \_\_\_\_\_

A&E Contract No.: \_\_\_\_\_

Total Contract or Amended amount of \$ \_\_\_\_\_

Prime Consultant Full Legal Name: \_\_\_\_\_

The Project Description is: \_\_\_\_\_

Complete below for Prime and all Sub-consultants on this contract.

Consultant's Name	Participation Amount	Category 1, 2, 3, 4, 5	Caltrans ICR Acceptance ID # (if available)

Note: Add pages if necessary.

**I verify we received financial documents from the prime and sub-consultants based on the requirements specified in the Exhibit 10-A Checklist.**

Name \_\_\_\_\_ Signature \_\_\_\_\_

Title \_\_\_\_\_

Name of Local Agency and Department: \_\_\_\_\_

Address: \_\_\_\_\_

Phone No.: \_\_\_\_\_

**CALTRANS A&I FINANCIAL DOCUMENT REVIEW REQUIREMENTS  
FOR ARCHITECTURAL AND ENGINEERING (A&E) CONSULTANTS  
ON LOCAL GOVERNMENT AGENCY CONTRACTS**

**Requirements for total contract amount equal to or greater than \$150,000.**

**Local Government Agency must provide the following:**

- 1) A&E Consultant Financial Document Review Request Letter (Exhibit 10-A) (a)
- 2) Local Agency and Prime Consultant's Points of Contact

**Prime and all sub-consultants must provide the following documents based on their applicable category.**

**APPLICABLE ONLY IF NOT  
CATEGORY 1, 2, or 3**

Type of Financial Documents and Information for ICR FYE proposed *	CATEGORY 1: Firms with Cognizant Approval Letter for ICR FYE Proposed	CATEGORY 2: Firms with Caltrans Acceptance ID Number for ICR FYE Proposed **	CATEGORY 3: Firms Requesting Safe Harbor Rate (SHR)	CATEGORY 4: Consultant Participation Amount Less than \$150K	CATEGORY 5: Consultant Participation Amount Equal to or Greater than \$150K
Cost Proposals (Examples at Exhibit 10-H1 through 10-H4)	✓	✓	✓	✓	✓
Consultant Annual Certification of Indirect Costs and Financial Management System (Exhibit 10-K)	✓			✓	✓
Indirect Cost Rate (ICR) Schedule with FAR References for Disallowed Costs (b) <b>Note: Prime Consultant must have a CPA Audited ICR Schedule for contracts equal to or greater than \$1M.</b>	✓			✓	✓
Cognizant Approval Letter for the ICR FYE proposed	✓				
Caltrans' ICR Acceptance ID #s for ICR FYE proposed **		✓			
AASHTO Internal Control Questionnaire (ICQ) Appendix B (c)					✓
Post Closing Trial Balance (d)					✓
Prevailing Wage (PW) Policy for PW work (e)	✓	✓	✓ ***	✓	✓
<b>Safe Harbor Rate Documents:</b>					
Consultant Certification of Eligibility of Contract Costs and Financial Management System (Attachment 1R)			✓		
<b>When applicable, additional documents may be requested:</b>					
Prior Year ICR Schedule					
Supplemental Reconciliation Schedule (to tie the proposed ICR Schedule to the Trial Balance) (d)					
Chart of Accounts					
Income Statement (d)					
Uncompensated Overtime Adjustments (f)					
Vacation/Sick Policy					
Bonus Policy					
Executive Compensation Analysis (ECA) (d)					
Related Party Rent Analysis (d)					
Vehicle, Equipment, and Other Direct Costs Schedules (d)					

\* *ICR FYE = Indirect Cost Rate Fiscal Year End. Items on this checklist may not be all inclusive. A&I reserves the right to request additional documentats as deemed necessary.*

\*\* *Caltrans ICR Acceptance ID # is an identification number issued by Caltrans upon review and acceptance of consultant's indirect cost rate(s) schedule for a specific fiscal year. This ID # can be referenced for use on future contracts using the same FYE ICR.*

\*\*\* *Firms using SHR can be reimbursed for the prevailing wage deltas either as an Other Direct Cost or as an Overhead/Indirect Cost - refer to A&I's PW Interpretive Guidance on <http://ig.dot.ca.gov/resources/gentrainmod.html>*

(a) *Local Agencies are required to complete Exhibit 10-A and include all applicable required documents upon submission.*

(b) *See Table 8-1 of the AASHTO Audit Guide for a listing of common unallowable costs.*

*For financial document packages received between January 1, 2019 to June 30, 2019, the 2017 FYE ICR could be submitted if the FYE 2018 ICR is not available. For financial document packages received between July 1, 2019 to December 31, 2019, the 2018 ICR must be submitted.*

(c) *Go to AASHTO website @ [audit.transportation.org](http://audit.transportation.org), for Appendix B-Internal Control Questionnaire*

(d) *Accounts and balances must match costs proposed on the ICR schedule.*

(e) *Consultants performing Prevailing Wage (PW) work are required to provide written PW Policy. The policy must specify their accounting method for treatment of delta base and delta fringe. Refer to A&I's PW Interpretive Guidance on <http://ig.dot.ca.gov/resources/gentrainmod.html>*