Administrative Qualifications (AQ): Process and Pain Points

2023 PEPS Conference

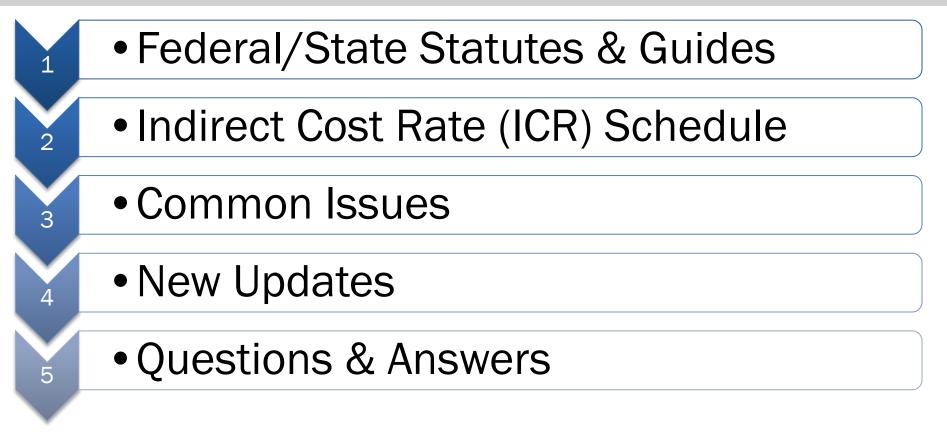
Roy Gonzales – PEPS Operations Manager

Angela Yokie – Resource Management Analyst

Gabe Villanueva – Project Management Specialist



Presentation Topics



2023 PEPS Conference

Federal/State Statutes and Guides

Federal/State Statutes and Guides

Federal Acquisition Regulation (FAR) 31

Texas Administrative Code (TAC) 9.34 & 9.35

AASHTO Uniform Audit and Accounting Guide

Generally Accepted Government Auditing Standards (GAGAS)

The expenses must comply with these standards to be allowable as a cost for the indirect cost rate.

Indirect Cost Rate (ICR) Schedule

What is an ICR Schedule?

- The primary document used to show the calculation for the indirect cost rate.
- Previously referred to as the "Overhead"
 Schedule – changed to Indirect Cost Rate (ICR) Schedule to reflect the Federal Title.

ABC Engineering, LLC Indirect Cost Rate Schedule For the Year Ended December 31, 20<mark>22</mark>

Account Number & Description	L	General dger Acct Balance		Direct Costs	D	lisallowed Costs	Ref	TXDOT's Disallowed Costs	1	Proposed Rate	۲ of Direct Labor
DIRECT LABOR	\$	1,950,501	\$	1,950,501	\$	-			\$	1,950,501	100.00%
INDIRECT COSTS: FRINGE BENEFITS											
6300 Benefits: Bonuses	\$	234,060	\$		\$	(28,560)	(a)		\$	205,500	10.54%
6310 Benefits: 401(k)		97,525								97,525	5.00%
6320 Benefits: PTO (vac., sick, and holiday)		253,565				-				253,565	13.00%
6820 Insurance: Disability		58,515								58,515	3.00%
6830 Insurance: Life		21,846				(800)	(b)			21,046	1.08%
6840 Insurance: Medical		136,535								136,535	7.00%
6850 Insurance: Workers' Comp		15,799								15,799	0.81%
7500 Payroll Taxes: FICA and Med		180,421								180,421	9.25%
7510 Payroll Taxes: FUTA and SUTA		78,020								78,020	4.00%
TOTAL FRINGE BENEFITS	\$	1,076,286	\$		\$	(29,360)			\$	1,046,926	53.67%
GENERAL OVERHEAD											
6700 Indirect Labor	*	741,190	\$		\$	(3,300)	(c)		\$	737,890	37.83%
5010 Direct: Lodging, Meals, and Travel		122,101	Φ	(122,101)	Ŷ	(0,000)	(d)		Φ	rar,0a0	0.00%
5020 Direct: Employee Mileage Reimbursements		159,941		(159,941)			(d)				0.00%
5030 Direct: Rentals and Supplies		21,651		(103,041) (21,651)			(d)				0.00%
5040 Direct: Subconsultants		44,862		(44,862)			(d)				0.00%
6000 Advertising and Marketing		23,991		(11,002)		(6,750)				17.241	0.882
6100 Automobile Expense		68,268				(13,580)	(e) (f)			54,688	2.80%
6200 Bank Service Charges		9,753				(10,000)	0			9,753	0.50%
6400 Contributions and Gifts		14.629				(14,629)	(g)			0,100	0.00%
6500 Depreciation Expense		117,030				(11,020)	(9)			117.030	6.00%
6600 Dues and Subscriptions		16,189				(350)	(h)			15,839	0.812
6800 Insurance: Automotive		15,409				(000)	6.0			15,409	0.795
6810 Insurance: Business Liability		23,406								23,406	1.20>
6900 Interest Expense		36.084				(36,084)	(i)				0.00%
7000 Licenses and Permits.		21,456				(**,***)				21.456	1.102
7100 Maintenance and Repairs		97,135								97,135	4.985
7200 Meals & Entertainment		19,310				(1,050)	Û			18,260	0.94>
7300 Miso, Fees, Fines, Penalties		6,827				(6,827)					0.00>
7400 Office Expense: Cleaning		8.192					0.5			8,192	0.42%
7410 Office Expense: Postage and Delivery		4,486								4,486	0.23%
7420 Office Expense: Office Supplies		32,183								32,183	1.65>
7430 Office Expense: Other Office Expense		35,889								35,889	1.842
7600 Personal Property Tax		42,911								42,911	2.20%
7700 Prof Fees: Accounting and Legal		30,428								30,428	1.565
7800 Rent		180,049				(2,400)	(I)			177,649	9.11
7900 Telephone		60,466								60,466	3.10%
8000 Utilities		29,472								29,472	1.512
Credit for Internal Allocations						(107,278)	(m)			(107,278)	-5.50%
TOTAL GENERAL OVERHEAD		1,983,306	\$	(348,555)	\$	(192,247)	. /		\$	1,442,505	73.96%
TOTAL INDIRECT COSTS & OVERHEAD RATE	<u> </u>	3,059,593	_	(348,555)	<u> </u>	(221,607)				2,489,431	127.63%

Indirect Cost Rate (Less FCCM) FCCM Rate

What are the Components of an ICR Schedule?

Components Of An ICR Schedule

		d December 3				_	
Account Number & Description	General Ledger Acct Balance \$ 1,950,501	Direct Costs \$1,950,501	Disallowe Costs	d Ref	TXDOT's Disallowed Costs	Proposed Rate \$ 1,950,501	2 of Direct Labor
	\$ 1,350,501	\$1,350,501	\$ -	_		\$ 1,350,501	100.007
NDIRECT COSTS: FRINGE BENEFITS							
6300 Benefits: Bonuses	\$ 234,060	\$-	\$ (28,56	50) (a)		\$ 205,500	10.54
6310 Benefits: 401(k)		-		-		97,525	5.00
6320 Benefits: PTO (vac., sick, and holiday)		-		-		253,565	13.00
6820 Insurance: Disability		-		-		58,515	3.00:
6830 Insurance: Life		-	(80	ю) (Б)		21,046	1.08:
6840 Insurance: Medical	136,535	-		-		136,535	7.003
6850 Insurance: Workers' Comp	15,799	-				15,799	0.81
7500 Payroll Taxes: FICA and Med		-				180,421	9.25
7510 Payroll Taxes: FUTA and SUTA		-				78,020	4.003
TOTAL FRINGE BENEFITS	\$ 1,076,286	\$ -	\$ (29,36	0)		\$ 1,046,926	53.67:
			-				
GENERAL OVERHEAD							
6700 Indirect Labor		\$-	\$ (3,30			\$ 737,890	37.83
5010 Direct: Lodging, Meals, and Travel		(122,101)		- (d)		-	0.00
5020 Direct: Employee Mileage Reimbursements		(159,941)		- (d)		-	0.00
5030 Direct: Rentals and Supplies	21,651	(21,651)		- (d)		-	0.00
5040 Direct: Subconsultants	44,862	(44,862)		- (d)			0.00
6000 Advertising and Marketing		-	(6,7	50) (e)		17,241	0.88
6100 Automobile Expense	68,268	-	(13,58	30) (F)		54,688	2.80
6200 Bank Service Charges		-		· .		9,753	0.50
6400 Contributions and Gifts	14,629	-	(14,6)	29) (g)			0.00
6500 Depreciation Expense	117,030	-				117,030	6.00
6600 Dues and Subscriptions	16,189	-	(3!	50) (h)		15,839	0.81
6800 Insurance: Automotive	15,409	-				15,409	0.79
6810 Insurance: Business Liability		-				23,406	1.20
6900 Interest Expense		-	(36,0)	34) (i)			0.00
7000 Licenses and Permits		-		-		21,456	1.10
7100 Maintenance and Repairs		-				97,135	4.98
7200 Meals & Entertainment		-	(1,08	50) (j)		18,260	0.94
7300 Misc. Fees, Fines, Penalties		-	(6,8)				0.00
7400 Office Expense: Cleaning		-		-		8,192	0.42
7410 Office Expense: Postage and Delivery		-		-		4,486	0.23
7420 Office Expense: Office Supplies		-				32,183	1.65
7430 Office Expense: Other Office Expense				-		35,889	1.84
7600 Personal Property Tax		-		-		42,911	2.20
7700 Prof Fees: Accounting and Legal						30,428	1.56
7800 Rent			(2,40)) (I)		177,649	9.11
7900 Telephone				-		60,466	3.10
8000 Utilities				-		29,472	1.51
Credit for Internal Allocations			(107,2)	78) (m)		(107,278	-5.50
TOTAL GENERAL OVERHEAD	\$ 1,983,306	\$(348,555)				\$ 1,442,505	73.962
TOTAL INDIRECT COSTS & OVERHEAD RA						\$ 2,489,431	127.63

ABC Engineering, LLC

Indirect Cost Rate (Less FCCM) FCCM Rate 127.63% 0.50%

ABC Engineering, LLC Indirect Cost Rate Schedule For the Year Ended December 31, 2022

Account Number & Description		General dger Acct Balance		Direct Costs	D	isallowed Costs	Bef	TXDOT's Disallowed Costs		oposed Rate	≥ of Direct Labor
DIRECT LABOR		1,950,501	\$.950,501	\$	-				950,501	100.00
NDIRECT COSTS: FRINGE BENEFITS								· · · ·			
6300 Benefits: Bonuses	\$	234.060	\$		\$	(28,560)	(a)		\$	205.500	10.54
6310 Benefits: 401(k)	*	97.525	*		*	(20,000)	(9)		*	97,525	5.00
6320 Benefits: PTO (vac., sick, and holiday)		253,565								253,565	13.00
6820 Insurance: Disability		58,515								58,515	3.00
6830 Insurance: Life		21,846				(800)	њ			21,046	1.08
6840 Insurance: Medical		136,535		-		(,	(-)			136,535	7.00
6850 Insurance: Workers' Comp		15,799								15,799	0.8
7500 Payroll Taxes: FICA and Med		180,421								180,421	9,25
7510 Payroll Taxes: FUTA and SUTA		78,020								78.020	4.00
TOTAL FRINGE BENEFITS	*	1,076,286	\$	-	\$	(29,360)			\$ 1	046,926	53.67
	-	1,010,200	-		-	[20,000]				010,020	00.01
GENERAL OVERHEAD 6700 Indirect Labor		741400				(2.200)	6.5		\$	707.000	37.83
	*	741,190	\$		\$	(3,300)	(c) (d)		¥	737,890	
5010 Direct: Lodging, Meals, and Travel		122,101		(122,101)		-	(d)				0.00
5020 Direct: Employee Mileage Reimbursements		159,941		(159,941)		-	(d)				0.00
5030 Direct: Rentals and Supplies		21,651		(21,651)		-	(d)			-	0.00
5040 Direct: Subconsultants		44,862		(44,862)		-	(d)			-	0.00
6000 Advertising and Marketing		23,991		-		(6,750)	(e)			17,241	0.88
6100 Automobile Expense		68,268		-		(13,580)	(f)			54,688	2.80
6200 Bank Service Charges		9,753		-		-				9,753	0.50
6400 Contributions and Gifts		14,629		-		(14,629)	(g)				0.00
6500 Depreciation Expense		117,030		-		-				117,030	6.00
6600 Dues and Subscriptions		16,189		-		(350)	(h)			15,839	0.81
6800 Insurance: Automotive		15,409		-		-				15,409	0.79
6810 Insurance: Business Liability		23,406		-		-				23,406	1.20
6900 Interest Expense		36,084		-		(36,084)	(i)				0.00
7000 Licenses and Permits		21,456		-		-				21,456	1.10
7100 Maintenance and Repairs		97,135		-		-				97,135	4.98
7200 Meals & Entertainment		19,310		-		(1,050)	0			18,260	0.94
7300 Misc. Fees, Fines, Penalties		6,827		-		(6,827)	(k)				0.00
7400 Office Expense: Cleaning		8,192		-		-				8,192	0.42
7410 Office Expense: Postage and Delivery		4,486		-		-				4,486	0.23
7420 Office Expense: Office Supplies		32,183		-		-				32,183	1.65
7430 Office Expense: Other Office Expense		35,889		-		-				35,889	1.84
7600 Personal Property Tax		42,911		-		-				42,911	2.20
7700 Prof Fees: Accounting and Legal		30,428		-		-				30,428	1.56
7800 Rent		180,049		-		(2,400)	(1)			177,649	9.11
7900 Telephone		60,466		-		-				60,466	3.10
8000 Utilities		29,472		-		-				29,472	1.51
Credit for Internal Allocations		-		-		(107,278)	(m)			(107,278)	-5.50
TOTAL GENERAL OVERHEAD	\$	1,983,306	\$	(348,555)	\$	(192,247)			\$ 1.	442,505	73.967
TOTAL INDIRECT COSTS & OVERHEAD	\$	3,059,593	\$	(348,555)	\$	(221,607)			\$ 2	489,431	127.63
Indirect Cost Rate (Less FCCM)										127.63%	
FCCM Bate										0.50%	

Calculating Your ICR FB+OH/DL=ICR

How Long Can an IRC be Used?

How Long Can an Indirect Cost Rate be Used?

- *Applicable for ONE YEAR PERIOD
- Engineering and Design consultants are required to update their indirect cost rates annually.
- Due to be updated annually within 180 days from the firm's fiscal year-end.

Example: Firm's FY ends: 12/31/XX

<u>+ 6 mos</u>

Firm's AQ Expiration Date: 06/30/XX Firm's AQ Date: 7/1/XX to 6/30/XX

* In accordance with 23 USC 112(D) & 23 CFR 172.7(b)

90-day Extension

90-Day Extension

- Must have a CURRENT RATE on file with TxDOT
- Complete Packet

 CPA Audit
 COG
 Self-Certification
- Prior to the Firm's AQ Expiration rate
- One-time extension

■ TAC 9.34(B)

Processing Time for Reviews First in First out

Busy Season (Spring thru Summer)

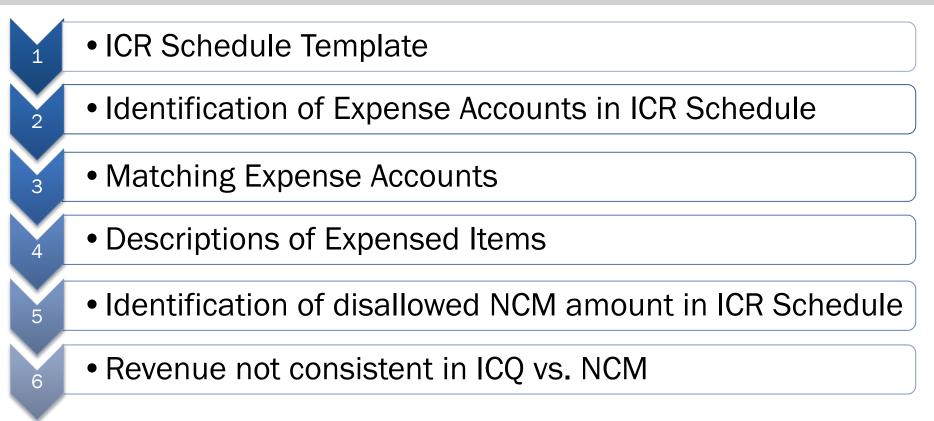
 60 Days Good Faith effort to complete the review

 OComplete and accurate packet
 TAC 9.34

IRS Filings

Common Issues Gabe Villanueva

Common Issues



<u>Common Issues</u>: ICR Schedule Template



Use this QR code to access the template from our website

Documents and formats

The following documents must be submitted as separate docum

Document \bigtriangledown	Description ☆
1	Self Certified Cost Report
2	Certification of Final Indirect Costs for Self-Certification
3	Indirect Cost Rate schedule With Field Rate Without Field Rate
4	D Notes to Report

Without Field Rate

Statement of I	ULTING COMPANY, Inc. Direct Labor, Fringe Benefits, and Ge nded December 31, 20XX	nera	al Overhead							
Account Numb	er & Description		eneral Ledger count Balance		Direct Costs	D)isallowed Costs		Proposed Company Wide	% of Direct Labor
DIRECT LABOR		\$	1,950,501	\$ 1	1,950,501	\$			\$1,950,501	100.00
INDIRECT COS	TS: FRINGE BENEFITS							1	A	
6300 Benef	its: Bonuses	\$	234,060	s	-	s	(28,560)		1	AAS
6310 Benef	fits: 401(k)		97,525							m
6320 Benef	its: PTO (vac., sick, and holiday)		253,565					12		
6820 Insura	ince: Disability		58,515		-			12	SAMPLE CON	
6830 Insura	ince: Life		21,846		1.00		(800)	(b	Statement of For the Year	
Contrast of the second second second	ince: Medical		136,535				14	- 13	For the Year	Ended D
	ince: Workers' Comp		15,799		+			8		
	I Taxes: FICA and Med		180,421							
7510 Payro	I Taxes: FUTA and SUTA		78,020		100		<u></u>	ŝ		

Home Rate & Field Rate

SAMPLE CONSULTING COMPANY, Inc. Statement of Direct Labor, Fringe Benefits, and Ge For the Year Ended December 31, 20XX	neral (Overhead (w	vith	Field Rate)							~	OCATIONS		
Account Number & Description		eral Ledger unt Balance		Direct Costs	D	Costs	į	Proposed Company Wide		Proposed Home Office		Proposed Field Office		Percent to Field Office
DIRECT LABOR	\$ 1	,950,501	\$:	1,950,501	\$	-	\$	1,950,501	\$:	1,826,853	\$	123,648	(n)	6.349
INDIRECT COSTS: FRINGE BENEFITS														
6300 Benefits: Bonuses	s	234,060	s		s	(28,560) (a)	s	205,500	s	193,00	s	12,500	(n)	
6310 Benefits: 401(k)		97,525						97,525		91,25		6,270	(n)	
6320 Benefits: PTO (vac., sick, and holiday)		253,565				2		253,565		241,42		12,144	(n)	1000000
6820 Insurance: Disability		58,515				£		58,515		54,80		3,709		6.349
6830 Insurance: Life		21,846		32		(800) (b)		21,046		19,71		1,334		6.349
6840 Insurance: Medical		136,535						136,535		127,88		8,655		6.349
6850 Insurance: Workers' Comp.		15,799				80		15,799		14,798		1,002		6.349
7500 Payroll Taxes: FICA and Med		180,421				5		180,421		168,984		11,437		6.349
7510 Payroll Taxes: FUTA and SUTA	_	78,020	_		_		-	78,020	-	73,074	-	4,946		6.34%
		.076.286	\$			(29,360)		1.046.926		984,928		61,998		000045546

<u>Common Issues</u>: Identification of Expense Accts.

Statement of Direct Labor, Fringe Benefits, and G	ienera	Overhead							
For the Year Ended December 31, 20XX									
	6.	noral Laddar	Die	ect		isallowed		Proposed	% of Direct
Account Number & Description		neral Ledger ount Balance	Cos		D	Costs		Company Wide	Labor
DIRECT LABOR	\$	1,950,501	\$ 1,95	0,501	\$	-		\$1,950,501	100.009
IN DIRECT COSTS: FRINGE BENEFITS								<u></u>	
6300 E nefits: Bonuses	S	234,060	S		S	(28,560)	(0)	\$ 205,500	10.54
6310 Belefits: 401(k)		97,525	3	-	3	(28,500)	(a)	97,525	5.00
6320 Berefits: PTO (vac., sick, and holiday)		253,565						253,565	13.00
6820 Insulance: Disability		58.515						58,515	3.00
6830 Insurance: Life		21.846		-		(800)	(b)	21,046	1.08
6840 Insurince: Medical		136,535				(000)	(0)	136,535	7.00
6850 Insur nce: Workers' Comp		15,799						15,799	0.81
7500 Payre I Taxes: FICA and Med		180,421		-		1		180,421	9.25
7510 Payrell Taxes: FUTA and SUTA		78,020						78,020	4.00
							8 8		

<u>Common Issues</u>: Matching Acct information in GL, TB, & ICR Schedule

AMPLE CONSULTING COMPANY, Inc.					SAMPLE CONSULTIN	G COMPANY, Inc					
statement of Direct Labor, Fringe Benefits, and G for the Year Ended December 31, 20XX	eneral Overhead				2 Trial Balance						
				Proposed	3 For the year Ended D	ecember 31, 20X	X				
	General Ledger	Direct	Disallowed	Company	t of the year Ended E				Adjustr	mante	Adjusted
contraction & Description	Account Balance	Costs	Costs	Wide	-	escription		Ending	Debit	Credit	
RECT LABO	¢ 1 050 501	\$1,950,501	\$.	\$1,950,501		The second second		5	Debit	Credit	Ending
	\$ 1,550,501	\$1,550,501		\$1,550,501	6 6300 Lenefits: Bonuse	es		\$234,060			\$234,0
DIRECT COST FRINGE BENEFITS					7 6310 B nefits: 401(k)			\$97,525			\$97.5
6300 Benefit Bonuses	\$ 234,060		\$ (28,560) (a)	\$ 205,500	3 6320 Be efits: PTO (va	ac sick and holid	day)	\$253,565			\$253.5
6310 Benefits 401(k)	97,525			97,525				\$58,515			\$58.5
6320 Benefits TO (vac., sick, and holiday)			19	253,565	9 6820 Instrance: Disab	anty					
6820 Insurance Disability	58,515			58,515	0 6830 Instrance: Life			\$21,846			\$21,8
6830 Insurance Life	21,846		(800) (b)	21,046 136,535	11 6840 Instrance: Medic	cal		\$136,535			\$136,5
6850 Insurance Workers' Comp.	15 799	220		15 799	12 6850 Instrance: Work	are' Comp		\$101,867		\$86,068	\$15.7
			P2 100	12.122			and the second se			300,000	010,1
	A 8	C		- 10 Ec	r c		<u> </u>				
7500 Payroll Texes: FICA and Med	SAMPLE CO	SULTING COMP	ANY, Inc.	2	E G		K L	703	\$148,718		
7500 Payroll Texes: FICA and Med	GENERAL LE		ANY, Inc.	2	C C	13 1 2	K L	703 532	\$148,718 \$86,552		\$180,4 \$78.0
7500 Payroll 1 xes: FICA and Med	GENERAL LE	DGER		<u> </u>	r G		K [L]				
7500 Payroll Trikes: FICA and Med	GENERAL LE			2	G		K L				
7500 Payroll 7 kes: FICA and Med	GENERAL LE	EDGER r Ended Decemb		E	F G	Debit	Credit	532			
7500 Payroll Tekes: FICA and Med	GENERAL LE For the Yea	EDGER r Ended Decemb	er 31, 20XX	£ Memo	F G	Debit	Credit	Balance			
7500 Payroll Twes: FICA and Med	GENERAL LE For the Yea	DGER r Ended Decemb Date efits: Bonuses	er 31, 20XX	E Memo ed Bonus Paid			Credit	Balance 0.00			
7500 Payroll Twes: FICA and Med	GENERAL LE For the Yea	EDGER r Ended Decemb	er 31, 20XX	ed Bonus Paid			Credit	Balance			
7500 Payroll Tekes: FICA and Med	GENERAL LE For the Yea	DGER r Ended Decemb Date efits: Bonuses	er 31, 20XX	ed Bonus Paid ed Bonus Paid	Accounts Payable Accounts Payable	20,535.00	Credit	532 0.00 20,535.00 19,564.00			
7500 Payroll Tekes: FICA and Med	GENERAL LE For the Yea	DGER r Ended Decemb Date efits: Bonuses 01/14/2022	er 31, 20XX Performance Base	ed Bonus Paid ed Bonus Paid ed Bonus Paid	Accounts Payable Accounts Payable Accounts Payable	20,535.00	Credit	532 0.00 20.535.00 19.564.00 22.558.00			
7500 Payroll Twes: FICA and Med	GENERAL LE For the Yea	DGER r Ended Decemb Date efits: Bonuses 01/14/2022 03/11/2022 04/08/2022	Performance Base Performance Base Performance Base Performance Base	ed Bonus Paid ed Bonus Paid ed Bonus Paid ed Bonus Paid	Accounts Payable Accounts Payable Accounts Payable Accounts Payable	20,535.00 19,564.00 22,558.00 23,568.00	Credit	532 Balance 0.00 20.535.00 19.584.00 22.558.00 23.568.00			
7500 Payroll Twes: FICA and Med	GENERAL LE For the Yea	Date plate plate plate 01/14/2022 03/11/2022 04/08/2022 05/20/2022	Performance Bas Performance Bas Performance Bas Performance Bas	ed Bonus Paid ed Bonus Paid ed Bonus Paid ed Bonus Paid ed Bonus Paid	Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable	20,535.00 19,564.00 22,558.00 23,568.00 21,565.00	Credit	532 0.00 20.535.00 19.584.00 22.558.00 23.568.00 21.565.00			
7500 Payroll Tekes: FICA and Med	GENERAL LE For the Yea	Date plate plate plate 01/14/2022 03/11/2022 04/08/2022 05/20/2022 06/03/2022	er 31, 20XX Performance ass Performance Bass Performance Bass Performance Bass Performance Bass	ed Bonus Paid ed Bonus Paid ed Bonus Paid ed Bonus Paid ed Bonus Paid ed Bonus Paid ed Bonus Paid	Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable	20,535.00 19,564.00 22,558.00 23,568.00 21,565.00 25,153.00	Credit	532 0.00 20.535.00 19.584.00 22.558.00 23.588.00 21.585.00 25.153.00			
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7500 Payroll T.Kes: FICA and Med	GENERAL LE For the Yea	Date pate pate pate pate 01/14/2022 03/11/2022 04/08/2022 06/03/2022 06/03/2022 06/03/2022 08/26/2022	Performance Bass Performance Bass Performance Bass Performance Bass Performance Bass Performance Bass Performance Bass	ed Bonus Paid ed Bonus Paid	Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable	20,535.00 19,564.00 22,558.00 21,565.00 25,153.00 18,785.00 11,254.00	Credit	532 0.00 20,535.00 19,564.00 22,558.00 23,568.00 21,565.00 25,153.00 18,785.00 11,254.00			
7500 Payroll Tekes: FICA and Med	GENERAL LE For the Yea	Date r Ended Decemb Date efits: Bonuses 01/11/2022 04/08/2022 05/20/2022 06/03/2022 07/15/2022 08/26/2022 09/09/2022	Performance Bass Performance Bass Performance Bass Performance Bass Performance Bass Performance Bass Performance Bass Performance Bass	ed Bonus Paid ed Bonus Paid	Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable	20,535.00 19,564.00 22,558.00 21,565.00 25,153.00 18,765.00 11,254.00 13,585.00	Credit	532 Balance 0.00 20,535.00 19,584.00 22,588.00 21,585.00 25,153.00 18,785.00 11,254.00 13,585.00			
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7500 Payroll Tekes: FICA and Med	GENERAL LE For the Yea	Date r Ended Decemb Date efits: Bonuses 01/11/2022 04/08/2022 05/20/2022 06/03/2022 07/15/2022 08/26/2022 09/09/2022	Performance Bass Performance Bass Performance Bass Performance Bass Performance Bass Performance Bass Performance Bass Performance Bass	ed Bonus Paid ed Bonus Paid	Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable	20,535.00 19,564.00 22,558.00 21,565.00 25,153.00 18,765.00 11,254.00 13,585.00	Credit	532 Balance 0.00 20,535.00 19,584.00 22,588.00 21,585.00 25,153.00 18,785.00 11,254.00 13,585.00			
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Clearly Identify the NCM Disallowed amount in the ICR Schedule.

• Consistent Information from the NCM to the ICR Schedule

Matching Gross Revenue amount in Internal Control Questionnaire and National Compensation Matrix.

• Gross Revenue identified in section A.9. of ICQ must match the Gross Revenue identified in the NCM

Bottom Line

Consistent information across all reports and schedules.

140

120

28 W39 WAO WAI WAZ

New Updates Roy Gonzales

New Updates

- Federal Safe Harbor (Now Open to Outof-State)
- New AASHTO Uniform Audit & Accounting Guide
- TxDOT Escalation Process (Including post review)

Questions and Discussion



Roy Gonzales

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AQ Process Box



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