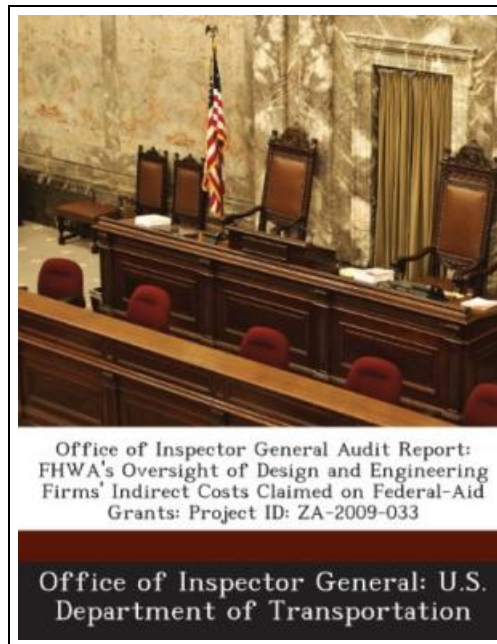


## Office of Inspector General Audit Report: Fhwa s Oversight of Design and Engineering Firms Indirect Costs Claimed on Federal-Aid Grants: Project Id:



Filesize: 7.62 MB

### **Reviews**

*An extremely wonderful pdf with lucid and perfect explanations. I could possibly comprehend every little thing out of this created e pdf. Once you begin to read the book, it is extremely difficult to leave it before concluding.*  
*(Janie Wilkinson)*

**OFFICE OF INSPECTOR GENERAL AUDIT REPORT: FHWA S OVERSIGHT OF DESIGN AND ENGINEERING FIRMS INDIRECT COSTS CLAIMED ON FEDERAL-AID GRANTS: PROJECT ID:**

Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.On February 5, 2009, we issued our audit report on the Federal Highway Administration s (FHWA) implementation of Section 307 of the National Highway Systems Designation Act (NHSDA). Section 307 of NHSDA requires the use of the Federal Acquisition Regulation as criteria to determine cost allowability when performing indirect cost rate audits of design and engineering (DE) firms. Indirect rates are comprised of costs such as executive compensation; employee fringe benefits and wages; facilities charges; and insurance, legal, consultant, and travel costs. State departments of transportation (DOT) use indirect cost rates for reimbursing DE firms for allowable costs incurred, establishing final contract costs, and negotiating new contracts. Our audit objectives were to evaluate the implementation of NHSDA Section 307 audit requirements, and test the allowability of executive compensation and other high risk indirect cost elements billed by DE firms on state DOT contracts. Indirect cost rate claims from 21 of our sample of 41 DE firms included unallowable costs-some expressly unallowable-totaling about \$15.7 million. About \$10.7 million of the \$15.7 million were unallowable executive compensation and about \$5 million were other unallowable costs. Of the total, state DOT contracts were charged about \$5.5 million, of which about \$4.4 million-the Federal share-was reimbursed with Federal-aid funds. Based on the sample test results, we projected that, overall, DE firms overcharged state DOT contracts for unallowable executive compensation of \$41.2 million (the Federal share charged to state DOT contracts is \$32.9 million). Lack of accountability at DE firms and insufficient transaction testing by Certified Public Accountant (CPA) firms were the immediate causes of unallowable costs we found. Further, FHWA and state DOT oversight did not ensure effective monitoring of DE firms...



[Read Office of Inspector General Audit Report: Fhwa s Oversight of Design and Engineering Firms Indirect Costs Claimed on Federal-Aid Grants: Project Id: Online](#)



[Download PDF Office of Inspector General Audit Report: Fhwa s Oversight of Design and Engineering Firms Indirect Costs Claimed on Federal-Aid Grants: Project Id:](#)

## Related eBooks



### Ohio Court Rules 2013, Practice Procedure

Createspace, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. Superseded by 2014 Edition. This title is available, but should be relied...

[Read ePub](#)

»



### Index to the Classified Subject Catalogue of the Buffalo Library; The Whole System Being Adopted from the Classification and Subject Index of Mr. Melvil Dewey, with Some Modifications .

Rarebooksclub.com, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.This historic book may have numerous typos and missing text. Purchasers can usually...

[Read ePub](#)

»



### A Kindergarten Manual for Jewish Religious Schools; Teacher s Text Book for Use in School and Home

Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.This historic book may have numerous typos and missing text. Purchasers can download...

[Read ePub](#)

»



### Variations on an Original Theme Enigma , Op. 36: Study Score

Petrucci Library Press, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Dedicated to my friends pictured within, Elgar s orchestral showpiece started...

[Read ePub](#)

»



### Ohio Court Rules 2014, Government of Bench Bar

Createspace, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Ohio Court Rules 2014, Government of Bench Bar, contains all of the rules...

[Read ePub](#)

»

**The Noon Witch, Op. 108 / B. 196: Study Score**

Petrucci Library Press, United States, 2013. Paperback. Book Condition: New. 240 x 168 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.The third of the four late tone poems inspired by Bouquet,

[Download PDF](#)

»

**The Voyagers Series - Europe: A New Multi-Media Adventure Book 1**

Strenght Through Communications, United States, 2011. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.The Voyagers Series is a new multi-media, multi-disciplinary approach to teaching

[Download PDF](#)

»

**Adult Coloring Books Reptiles: A Realistic Adult Coloring Book of Lizards, Snakes and Other Reptiles**

Createspace Independent Publishing Platform, United States, 2015. Paperback. Book Condition: New. 254 x 203 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Take your coloring to the next level with this Advanced

[Download PDF](#)

»

**The Preschool Inclusion Toolbox: How to Build and Lead a High-Quality Program**

Brookes Publishing Co, United States, 2015. Paperback. Book Condition: New. 274 x 213 mm. Language: English . Brand New Book. Filled with tips, tools, and strategies, this book is the comprehensive, practical toolbox preschool administrators

[Download PDF](#)

»

**A Smarter Way to Learn JavaScript: The New Approach That Uses Technology to Cut Your Effort in Half**

Createspace, United States, 2014. Paperback. Book Condition: New. 251 x 178 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.The ultimate learn-by-doing approachWritten for beginners, useful for experienced developers who want to

[Download PDF](#)

»