

Audits Invoice Approval Process

SDDOT – Audits

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Invoice Approvals

- SDDOT Audits ensure costs are paid in compliance with Federal and State laws, rules, and regulations.
- The audits office also verifies that entities are properly following the guidelines of their contracts.
- Ultimately – is taxpayer money being spent accordingly?

Guidance

- ◉ AASHTO Uniform Audit & Accounting Guide
- ◉ Government Auditing Standards (GAGAS or Yellowbook)
- ◉ 48 CFR Part 31 (Federal Acquisition Regulation)
- ◉ 48 CFR Part 16 (Cost Plus Fixed Fee Contracts)
- ◉ 23 CFR Part 172 (Engineering & Design Services)
- ◉ 2 CFR Part 200 (Uniform Guidance)

Website & Manual

- <http://www.sddot.com/business/audit/Default.aspx>
- <http://www.sddot.com/business/audit/docs/AuditsProcedures.pdf>

Audit Invoice Procedure

- Cost-Plus-Fixed-Fee Contracts
 - > Cost-reimbursement contract that provides a negotiated fee (Derivation of Profit form) that is fixed at the inception of the contract.

Audit Invoice Procedure

- Subconsultants must submit the same information as the Prime
- Current Overhead (Indirect Cost) Rate
 - > True-up process change
 - > Rate change in the middle of a billing cycle
- Current rates
- Fixed Fee %
- Cost of Money (FCCM) %

Audit Invoice Procedure

○ Mileage

- > A different rate may be used if you have submitted the information for an approved rate
- > If no rate is provided or no current rate is provided, the IRS rate will be used

Audit Invoice Procedure

◎ Personnel labor

> Dates

- Dates must be within the time of the contract

> Current wage

> Hours

◎ Travel

- > Airline tickets, lodging receipts, receipts for meals, fuel receipts (if mileage isn't claimed), car rentals, etc.

- > Travel expense must include names of travelers, purpose of the trip, date and location

Audit Invoice Procedure

- Vendor invoices that are not subconsultants
- Usage logs
 - > Company owned vehicles
 - > Copies
 - > Postage

Audit Invoice Procedure

- ◉ Remaining Funds
 - > Remaining total funds
 - > Remaining Fixed Fees
- ◉ Additional documentation determined case-by-case

Changes to an Invoice

- *Note: If a change is made to the invoice by an auditor because of unallowable, ineligible costs, or amount is over max remaining amount, the originating DOT office will be notified. The office is responsible for notifying the consultant of the change.*

Questions?

