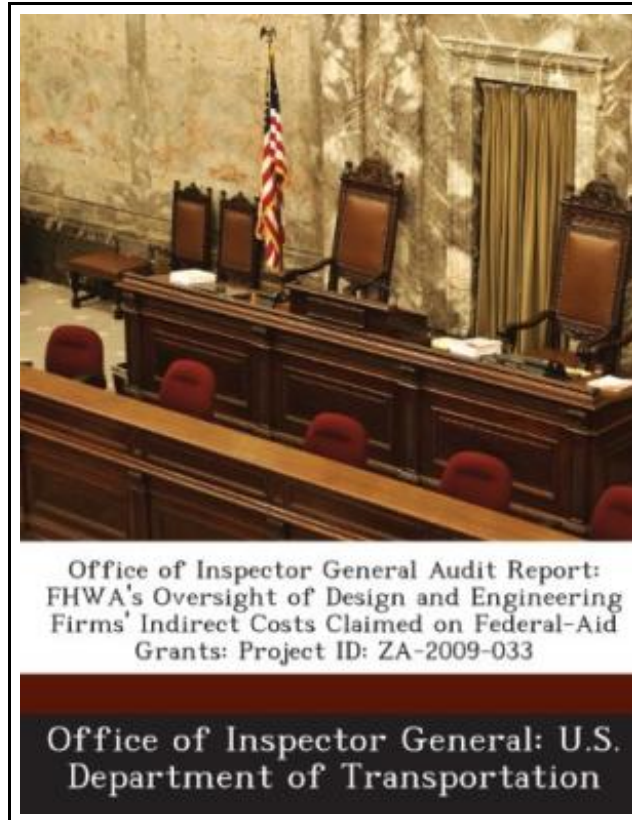


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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.On February 5, 2009, we issued our audit report on the Federal Highway Administration s (FHWA) implementation 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...



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