

**COURSE NUMBER**

FHWA-NHI-231030

COURSE TITLE

Using the AASHTO Audit Guide for the Auditing and Oversight of A/E Consultant Indirect Cost Rates

SPECIAL NOTE ON REQUIRED PREREQUISITE: NHI-231029 AASHTO Uniform Audit and Accounting Guide Part 1 is a prerequisite for this course. Participants that have not successfully completed NHI-231029 will be turned away.

NOTE: This course was updated in 2019 and reflects the updated references of 23 CFR 172, 2 CFR 200, 2016 AASHTO Audit Guide, and the 2018 National Compensation Matrix.

This two-day advanced course is of interest to A/E design firms; State DOT and local government auditors; CPAs; and FHWA, State DOT, and A/E design firm financial and/or consultant services management who perform the audit or audit compliance review function in accordance with the AASHTO Uniform Audit & Accounting Guide (AASHTO Audit Guide). The course focuses primarily on audit requirements and procedures designed to develop reasonable assurance that indirect cost rates are developed in accordance with applicable Federal regulations and guidance. The course incorporates small- and large-group discussions, document reviews, case study activities, un-scored self-assessments, and a scored final assessment to reinforce learning.

OUTCOMES

Upon completion of the course, participants will be able to:

- Perform audit functions related to the planning, performance, or oversight of A/E consultant indirect cost rate audits.
- Determine and attest to A/E consultant compliance with applicable guidance and/or requirements.
- Discuss how State DOTs will use the CPA Workpaper Review Program (AASHTO Audit Guide Appendix A) to evaluate audits performed by CPAs.
- Identify and apply appropriate audit tools and techniques as specified in the AASHTO Audit Guide.
- Describe the components of a complete audit report and how to evaluate the report presentation.
- Describe various components of the State DOT's oversight and risk management framework.
- Describe at a high level the FHWA's roles and responsibilities in its stewardship and oversight of Federal-Aid funds related to procurement of A/E design services and administration of related agreements.

TARGET AUDIENCE

This course is primarily for those who perform one or more of the following functions:
 o Perform indirect cost rate audits for A/E design firms
 o Ensure consistency with the AASHTO Audit Guide
 o Ensure compliance of contracts or subcontractors
 o Provide oversight of local agency contracts or subcontractors
 o Review cost proposals
 o Audit indirect cost and contract proposals
 o Close out and perform final reconciliation of contracts
 o Design and enforce internal control systems
 o Review RFPs and contracts for government projects
 o Evaluate the effectiveness of the State DOT oversight and risk management framework

TRAINING LEVEL: Accomplished

FEE: 2021: \$250 Per Person; 2022: N/A

LENGTH: 2 DAYS (CEU: 1.4 UNITS)

CLASS SIZE: MINIMUM: 20; MAXIMUM: 30

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