



Cost Disclosure Questionnaire (CDQ) Audit Guidelines

General information

COMPANY NAME		EMPLOYER ID NUMBER (EIN)	
LIST COMPANY DISCIPLINE(S) (INDICATE SPECIFIC DISCIPLINES, SUCH AS ARCHITECTURE, ENGINEERING, ETC.)			
PHYSICAL ADDRESS (FINANCIAL RECORDS LOCATION)		COGNIZANT STATE	
CITY		STATE	ZIP
CONTACT PERSON NAME		CONTACT PERSON E-MAIL	
PHONE	FAX	WEB SITE (URL)	

Attachments

To be submitted with the CDQ (check if attached):

- A. Listing of all personnel contemplated for use in ODOT contracts. Detail name, position, and actual salary including any additional compensation/bonuses. Attach a certified copy of your payroll records. (Please do not send any confidential information such as Social Security numbers.)
- B. Listing of the firm's principals. Detail name, position, actual salary including any additional compensation/bonuses, whether the individual is an owner of the firm, and if so, percentage of ownership. Attach a certified copy of your payroll records. (Please do not send any confidential information such as Social Security numbers.)
- C. Overhead schedule and audit/review for the most recent period.
- D. Company financial statements and audit for the most recent period.
- E. Listing of all other direct costs (ODCs). List the type of expense or equipment, identify equipment owned and/or fully depreciated, detail usage rates/charges, and explain how the rates were established (i.e., market or cost).
- F. Overtime and shift premium policy and procedures.
- G. Bonus policy
- H. Labor summary and reconciliation. Separately total indirect and direct labor per overhead schedule and reconcile this amount to total per your project cost system, your general ledger or financial statements, and to your total labor per your payroll records. Explain any differences.

Company information

1. What form of business entity is the firm?

<input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Partnership <small>TYPE OF PARTNERSHIP</small> <input type="checkbox"/> Sub-Chapter S corporation <small>INCORPORATED IN WHAT STATE?</small> <input type="checkbox"/> Other <small>INDICATE THE FORM OF THE ENTITY</small>	<input type="checkbox"/> Corporation <small>INCORPORATED IN WHAT STATE?</small> If incorporated in Oregon: <input type="checkbox"/> Professional corporation under ORS Ch. 58 <input type="checkbox"/> Private/business corporation under ORS Ch. 60 <input type="checkbox"/> Nonprofit corporation under ORS Ch. 65 <input type="checkbox"/> Cooperative corporation under ORS Ch. 62
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Company information (continued)

2. Describe any business combinations in the past 12 months (i.e., acquisitions, mergers)

TYPE	EXPLAIN

3. Who are the stockholders of the firm and what percentage of the stock or ownership interest does each own?

STOCKHOLDER OR OWNER	PERCENTAGE	STOCKHOLDER OR OWNER	PERCENTAGE

4. How many employees does the firm have, including owners?.....

NUMBER OF EMPLOYEES

5. What percentages of your business is ODOT, other governmental, or private?.....

% ODOT
% OTHER GOV
% PRIVATE

6. Do you use the same methodology of preparing cost proposals and invoicing for both governmental and non-governmental clients?..... Yes No

IF NO, EXPLAIN

7. What are your ODOT gross revenues for the most recent period?.....

PRIME CONSULTANT	SUB CONSULTANT
PRIME CONSULTANT	SUB CONSULTANT

8. What are your other customer revenues for the most recent period?.....

PRIME CONSULTANT	SUB CONSULTANT
TOTAL REVENUES	

9. What are your total revenues for the most recent period?.....

10. Does the firm have branch offices (not field offices) in Oregon? If so, what are the overhead rates by location?

LOCATION A	RATE
LOCATION B	RATE

11. What percentage of your contracts are...?

LUMP SUM %
COST PLUS %
TIME AND MATERIALS %
OTHER %

OTHER (EXPLAIN)

12. Are any shareholders or owners of the company shareholders or owners of firms with which this company does business? (If yes, list firms and explain relationship)..... Yes No

FIRM	RELATIONSHIP
FIRM	RELATIONSHIP
FIRM	RELATIONSHIP

General accounting

13. Do you have an independent CPA or accountant?
(If yes, list firm name, contact person, and phone)..... Yes No

FIRM	CONTACT PERSON	PHONE
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14. When does your fiscal or calendar year end?..... DATE (MM/DD/YYYY)

DATE (MM/DD/YYYY)

15. Check the types of audits, reviews, or services that have been performed by an accountant, independent CPA and/or government agency (i.e., state or DCAA). Be sure to attach audit report/review.

<input type="checkbox"/> Financial statement.....		FIRM OR AGENCY	PERIOD (FYE)
<input type="checkbox"/> Audit of indirect cost/overhead.....		FIRM OR AGENCY	PERIOD (FYE)
<input type="checkbox"/> Compilation.....		FIRM OR AGENCY	PERIOD (FYE)
<input type="checkbox"/> Specialized audit	DESCRIBE TYPE	FIRM OR AGENCY	PERIOD (FYE)
<input type="checkbox"/> Payroll.....	SOFTWARE	FIRM OR AGENCY	PERIOD (FYE)
<input type="checkbox"/> Other.....		FIRM OR AGENCY	PERIOD (FYE)
<input type="checkbox"/> Review.....	TYPE	FIRM OR AGENCY	PERIOD (FYE)

16. What basis of accounting do you use?..... ACCOUNTING BASIS

ACCOUNTING BASIS

17. Do you have a job cost accounting system?..... Yes No

IF YES, DESCRIBE

18. Are your records manual or computerized?..... Manual Computerized

SOFTWARE PACKAGE IF COMPUTERIZED

19. Does your accounting system contain separate accounts or sub-accounts for unallowable costs according to the FAR and direct costs that are allocable directly to projects?..... Yes No

EXPLAIN

Payroll accounting

20. Are time sheets prepared by all company personnel?..... Yes No

21. Are time sheets signed by the preparer, and reviewed and signed by supervisory personnel?..... Yes No

22. Is there a system in place to segregate direct and indirect labor dollars?..... Yes No

EXPLAIN
EXAMPLE

Payroll accounting (continued)

23. Is the premium portion of overtime charged to projects as a direct cost is it included in the overhead?..... Projects Overhead

IF IN OVERHEAD, WHAT CATEGORY?

24. How do you determine rates for invoicing labor for salaried employees?(For example, 2080 hours/year)..... METHOD

Other expenses

25. How are actual costs related to lump-sum agreements recorded in the company's books? Are the costs included in direct expense accounts or are they included in overhead?..... METHOD

26. Describe what types of business promotional, advertising, or marketing costs you incur and the account(s) in which they are included:

a. Promotional.....	COSTS	ACCOUNT
b. Advertising.....	COSTS	ACCOUNT
c. Marketing.....	COSTS	ACCOUNT

27. Do you pay for life insurance for officers/principals of the company?..... Yes No

IF YES, WHO IS THE BENEFICIARY OF THE LIFE INSURANCE?

28. How many company cars do you have?..... NUMBER OF CO. CARS

29. Are they used for personal reasons?..... Yes No

30. Does the company have an employee stock ownership plan (ESOP)?..... Yes No

a. Is it 100% funded?..... Yes No

b. Who are the trustees of the plan?

TRUSTEES

31. In what account do you record miscellaneous receipts such as refunds or other miscellaneous revenue?..... ACCOUNT

32. Indicate whether you rent your office space, own the building(s), or work out of a home office..... Rent Own Home office

a. If you rent, do you rent or lease property from related parties? (If yes, identify parties.)..... Yes No

PARTIES

b. Are any of the shareholders of your firm also shareholders of the firm from which you rent?..... Yes No

IF YES, EXPLAIN

Additional information

Please provide any additional information related to your accounting. Situations unique to your firm are especially applicable.

ADDITIONAL INFORMATION

Certification

I certify that the information in this Cost Disclosure Questionnaire and attached materials is complete and accurate.

COMPLETED BY		JOB TITLE	
PHONE	FAX	E-MAIL	
DATE COMPLETED			

ODOT USE ONLY

Form complete? <input type="checkbox"/> Yes <input type="checkbox"/> No	NOTES AND COMMENTS
Form certified and dated? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Verified contact information? <input type="checkbox"/> Yes <input type="checkbox"/> No	
DATE RECEIVED	
RECEIVED BY	