



OKLAHOMA DEPARTMENT OF TRANSPORTATION

200 N. E. 21st Street
Oklahoma City, OK 73105-3204

Date: February 11, 2008
To: Consulting Engineering Companies
From: Raymond Sanders, Project Management Division
Subject: Audited Overhead Rates

Effective immediately: All Consultants that would like to be considered for a professional service contract will be required to provide a certified audit of the firm's indirect cost rate (overhead rate plus benefits and taxes, also identified as the labor additive rate). The audit must be done by a cognizant agency or an independent CPA per cost principles contained in 48 Code of Federal Regulation, Part 31. The audit work papers will also need to be made available for review at the Department's request. Copies of 48 CFR and the AASHTO Uniform Audit and Accounting Guide have been posted on the Consultant Contract Information page of the ODOT Webpage under the Project Management Division segment. All technical questions regarding these documents should be directed to David Green at 405.521.2986.

The 2006 audit rates will be used as provisional rates on all contracts until such time as the 2007 audited rates are received by the Department. Following the review of the 2007 audited rates, the Department will amend the terms of the contracts to adjust the provisional rates to the audited 2007 rates for all costs incurred in the present year.

Please submit these documents to :

Project Management Division
Attn.: Raymond Sanders
200 N.E. 21st St., Room 3-C9
Oklahoma City, OK 73105

Respectfully,

A handwritten signature in black ink that reads "Raymond Sanders". The signature is written in a cursive style.

Raymond Sanders
Project Management Division