Indirect Cost Rate (ICR) Review Process

**Source for Indirect Cost Rate Review**
- Request from Consultant Services Office

1. **ICR Audit vs. ICR Desk Review**
2. Items needed for an ICR Review

**Initial Phase (10%)**
- Indirect Cost Rate (ICR) Review Initiation
  - Contact Consultant to Notify them of the ICR Review
  - Send Standard Questions to the Consultant
  - Add ICR review to Tracking Sheet and Workload Report

**Begin Review of Consultant’s Indirect Cost Rate Information**

**Review Phase (60% - 70%)**
- Ongoing Communication with the Consultant

**Reporting Phase (20% - 30%)**
- Discuss ICR Adjustments with the Consultant
- Provide DRAFT ICR Schedule with Adjustments for the Consultant’s Review

**Assign the ICR Review to Staff After the Data is Received from Consultants**

**Discussion with Consultant’s Representative(s) throughout review regarding questions & status**

**Quality Control**
- Provide the Final Draft Adjusted ICR Schedule to the Consultant for their Review and Comments
- Issue Reviewed ICR Letter and Schedule

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**Frequently Asked Questions**

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1. We will track this request for 30 calendar days and work with the consultant to obtain their information. If we have not heard from the consultant, received the information or a status to respond to our request after 30 calendar days, we will notify the Consultant Services Office and the Consultants, by letter, that we are removing this ICR review from our workload.

2. WSDOT conducts this work in our office, communicating with the Consultants by phone, email and/or may include a site visit.

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**WSDOT Internal Audit Office**
As of April 2013