NEW YORK STATE DEPARTMENT OF TRANSPORTATION

DIRECT COST REPORT

CONTRACT
NO.

CAPITAL PROJECT

PIN

ESTIMATE NOS. 01-28

PERIOD 10/09/15-08/02/18

REPORT TYPE FINAL

NEW YORK STATE DEPARTMENT OF TRANSPORTATION



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Suffolk County Department of Public Works 335 Yaphank Avenue Yaphank, New York 11980

Re: PIN 076033

Our procedures and findings are as follows:

1. Planning

a. Ascertain that the original contract, additional service authorizations, maximum salary rates, overhead rates and other pertinent documents are complete and were in order.

Results: Relevant documents were reviewed and were found to be complete and in order.

b. Review audit history of the Consultant from the Suffolk County Department of Public Works files.

Results: There were no significant audit findings that could change the risk profile.

The Suffolk County Department of Public Works

c. Request the Regional Local Project Liaison to provide a summary of billings and ascertained that the invoices and supporting documents are on file.

Results: The Regional Local Project Liaison (the Suffolk County Department of Public Works' Chief Accountant) submitted the summary of billings. All related invoices and supporting documentation were made available.

d. Obtain a copy of and review the project manager's acceptance letter.

Results: We were provided with a copy of Form NYS 1446LA - Final Acceptance of Locally Administered Federal Aid Project.

2. Summary of Billings

Compare the summary of billings prepared by the Consultant with the related payments.

Results: The Suffolk County Department of Public Works paid for the contract and is in the process of being reimbursed by NYSDOT. The Consultant's billing summary and the payments made by the Suffolk County Department of Public Works respectively showed an amount of \$855,635.94.

3. Sample Selection

Review all invoices for testing of direct technical salaries (DTS) and direct non-salary costs (DNSC).

Results: Result of testing is discussed in detail in the succeeding sections.

4. Direct Technical Salaries

- a. Determine whether the titles or positions of employees billed as direct labor conformed with the titles or positions in the salary schedule per contract.
- b. Determine that the salary rates billed by the Consultant for each title did not exceed the maximum hourly salary rates specified in the contract.
- c. Determine that the number of hours billed as direct labor was supported by approved time sheets.

Results: For invoices tested -

- (1) The titles billed conformed with the titles in the salary schedule per contract.
- (2) Salary rates billed did not exceed maximum salary rates per contract.
- (3) The number of hours billed were traced to approved time sheets.

5. Direct Non-salary Costs (Expendable and non-expendable)

Determine if costs billed by the Consultant were in accordance with the contract provision.



The Suffolk County Department of Public Works

Results: Charges claimed were in accordance with contract provision and duly supported.

6. Overhead

Determine the recommended overhead allowance. Compare the recommended amount to the amount billed and adjusted, as required.

Results: The Consultant's overhead costs were based on the application of appropriate overhead rates.

7. Fixed Fees

Determine that the billed fixed fees did not exceed the amount provided for in the contract and was computed in accordance with the provisions of the contract.

Results: The fixed fees claimed were billed in accordance with contract provision.

8. Specific Hourly Rates (SHR)

- a. Determine whether the titles or positions of employees billed conform to the titles or positions in the salary schedule per contract.
- b. Determine that the salary rates billed by the Consultant for each title did not exceed the maximum hourly salary rates specified in the contract.
- c. Determine that the number of hours billed was supported by approved time sheets.
- d. Determine that the total charges did not exceed maximum allowable.

Results: For invoices tested -

- (1) The titles billed conformed with the titles in the salary schedule per contract.
- (2) Salary rates billed did not exceed maximum salary rates per contract.
- (3) The number of hours billed were traced to time sheets.
- (4) Total charges did not exceed the maximum amount allowable.

9. Claims by Sub-consultants

Determine whether sub-consultant billings complied with the contract provisions including maximum overhead rates and fixed fee.

Results. For sub-consultant invoices tested -

- (1) Hourly rates billed did not exceed the maximum hourly rate approval.
- (2) The number of hours billed were traced to approved time sheets.
- (3) It was determined sub-consultant overhead rate and fixed fees were billed properly.

The Suffolk County Department of Public Works

10. Efficiency Incentive Payment

Determine whether Efficiency Incentive Payments (EIP) billed by the Consultant and subconsultants were in accordance with contract provisions.

Results: No EIP was billed.

11. Maximum Amount Payable

Determine whether the total costs billed were within the maximum amount payable.

Results: The Consultant was paid \$855,635.94. Per the original contract and one additional service authorization, the maximum amount payable was \$858,580.02. The original contract was for \$560,013 and was amended to include an additional \$298,567.02, due to additional services that were approved prior to being performed. Total submitted costs were within the maximum amount payable.

12. Discussion of Findings

Results: No findings were noted.

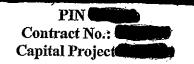
Accordingly, the agreed upon procedures disclosed adjustments as presented in Schedule A — Schedule of Costs and Fees Billed.

We were not engaged to, and did not perform an audit, the objective of which is the expression of an opinion on the Schedule of Costs and Fees Billed of Contract No. Capital Projection Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Suffolk County Department of Public Works, the Suffolk County Department of Audit and Control and the NYSDOT, Contract Audit Bureau and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



New York State Department of Transportation

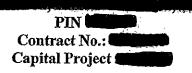


SCHEDULE OF COSTS AND FEES BILLED For the period October 9, 2015 through August 2, 2018

COST SCHEDULE

Cost Elements	As Submitted	Adjustments	As Recommended
Construction Inspection and Support Services			·
Direct Technical Salary	296,658.98	÷	296,658.98
Overhead	332,258.05		332,258.05
Overtime	91.90	-	91.90
Fixed Fee	75,481.07	-	75,481.07
Total Construction Inspection and Support Services	704,490.00	•	704,490.00
Sub-consultants (CSM Engineering, PC)			.,
Direct Technical Salary	75,774.75	-	75,774.75
Overhead	49,253.59	. -	49,253.59
Overtime	284.00		284.00
Fixed Fee	17,503.97	<u> </u>	17,503.97
Total Sub-consultants	142,816.31	—	142,816.31
Direct Non-Salary Costs (Expendable) Direct Non-Salary Costs (Non-Expendable)	8,329.63	-	8,329.63
Total Direct Non-Salary Costs	8,329.63	- :	8,329.63
Billing limit adjustment	-	" .	
SUB-TOTAL	855,635.94	5m.	855,635.94
Maximum Amount Payable (MAP)			858,580.02

New York State Department of Transportation



SCHEDULE OF COSTS AND FEES BILLED For the period October 9, 2015 through August 2, 2018

Engineering and Construction Support Services

Period Covered (FYE)	<u>Estimate No.</u>	Adjusted DTS (*)	Applied Rate (Note 3)	Adjusted Overhead
12/31/2015	01	530.60	112%	594.27
12/31/2016	02-11	128,769.15	112%	144,221.45
12/31/2017	12-23	148,852.48	112%	166,714.77
12/31/2018	24-28	18,506.75	112%	20,727.56
Total	2	296,658.98		332,258.05

(*) DTS: Direct Technical Salaries

Sub-consultant:

<u>Period Covered (FYE)</u>	Estimate No.	Adjusted DTS (*)	Applied Rate (Note 3)	Adjusted Overhead
12/31/2016	07-11	26,607.25	65.00%	17,294.71
12/31/2017	12-21	49,167.50	65.00%	31,958.88
Total		75,774.75		49,253.59

(*) DTS: Direct Technical Salaries

New York State Department of Transportation

PIN Contract No.: Capital Project

NOTES OF SCHEDULE

1. Background

As required by the New York State Department of Transportation (NYSDOT), cos
Reimbursements paid under Contract No. Capital Project have been
subjected to agreed-upon procedures by

Contract No. C009045, Capital Project 5123.311 was a Specific Hourly Rate (SHR) agreement.

The agreement covers the engineering services in conjunction with construction support and construction inspection for

2. Basis of Accounting and Presentation

The determination of costs submitted by Consultant) under Contract No. Capital Project with the Suffolk County Department of Public Works was the accrual basis of accounting.

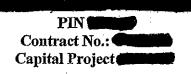
The accompanying Schedule of Billed Costs and Fees was prepared in conformity with policies prescribed by NYSDOT under the above-mentioned contract and between the Suffolk County Department of Public Works and the Consultant. It is not intended to be a full financial statement presentation in conformity with accounting principles generally accepted in the United States of America. These accounting practices and policies provide guidance in determining reimbursable costs under cost reimbursement type of contracts and include definitions of reasonableness, allocability and allowability of costs.

3. Overhead Rates

The maximum rates provided in the contract were based on the original and one additional service authorization and include the type of rate to be used (e.g. inspection or support).

Actual Overhead Rates

New York State Department of Transportation



NOTES OF SCHEDULE

Following are the overhead rates used in computing the applied rate:

Maximum

				Maximum Overhead Rates		
Agreement Original	Funds Utilized Up to	Estimate No.	Maximum Allowed Payment 560,013.00	Engineering and Construction Support Services 112,00%	Sub-consultant: CSM Engineering, P.C. 65.00%	
ASA1	Up to		298,567.02	112.00%	65.00%	

(*) N/A: Not Applicable

Submitted/Audited

			Engineering and		
				Construction Support	Sub-consultant: CSM
Fiscal Y/E	PIN	Estimate No.	Type	Services	Engineering, PC
12/31/2015		01	Submitted	112.00%	N/A
12/31/2016		02-11	Submitted	112.00%	65.00%
12/31/2017		12-23	Submitted	112.00%	65.00%
12/31/2018		24-28	Submitted	112.00%	N/A

(*) N/A: Not Applicable

4. Project Identification Number

The Project Identification Number (PIN) for this contract and the distribution of billed costs and fee per PIN are as follows:

PIN	As Submitted	<u>Adjustments</u>	As Recommended	
	855,635.94	-	855,635.94	
Total	855,635,94	_	855.635.94	•