

**DEPARTMENT OF TRANSPORTATION****AUDITS AND INVESTIGATIONS**

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*Serious drought!  
 Help save water!*

April 3, 2014

Ms. Ruth Young  
 Chief Fiscal Officer  
 Community Development Agency, Transportation Division  
 County of El Dorado  
 2850 Fairlane Ct.  
 Placerville, CA 95667

Dear Ms. Young:

At the request of the California Department of Transportation (Caltrans), the State Controller's Office (SCO) conducted an audit of the County of El Dorado, Community Development Agency, Transportation Division's (County) Indirect Cost Rate Proposals (ICRPs) for fiscal years (FY) 2009/2010, FY 2010/2011, and FY 2011/2012 to determine whether the ICRPs are presented in accordance with Title 2, Code of Federal Regulations (CFR), Part 225.

Based on audit work performed by the SCO, we determined the County's ICRPs for FY 2009/2010, FY 2010/2011, and FY 2011/2012 are presented in accordance with Title 2 CFR, Part 225. The approved indirect cost rates are:

<u>Description</u>	<u>FY10*</u>	<u>FY11*</u>	<u>FY12*</u>
Maint. – Cem/SD		41.06%	
Maint. – WS Maint.	44.82%	44.91%	46.89%
Maint. – TB Maint.		52.44%	56.37%
Maint. – Traffic	57.56%	58.46%	58.58%
Maint. – WS Shop			126.51%
Maint. – TB Shop			139.66%
Tahoe Engineering	128.93%	94.04%	98.94%
WS Design Unit 1	64.51%	82.57%	81.33%
WS Project Del Unit 2	81.37%	89.35%	79.37%
WS Right of Way	113.28%	91.90%	86.75%
Engin – SP Projects			84.95%
TP & LD - Planning	94.11%	79.51%	103.91%
TP & LD – Traffic Eng		81.66%	79.93%
TP Development Svs	121.98%	99.46%	93.25%

*"Provide a safe, sustainable, integrated and efficient transportation system  
 to enhance California's economy and livability"*

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Officer Engineer	211.71%	205.42%	173.97%
WS Engineer - Const	65.62%	67.76%	76.46%
WS Engineer – Lab	84.13%	87.58%	72.30%
WS Engineer – Sub Insp/PRM		85.52%	67.87%
Const: Survey Unit	90.57%	86.70%	76.45%
Facilities Eng.	115.85%		

\*Base: Total Direct Salaries and wages plus Fringe Benefits

These ICRPs are approved for billing and reimbursement purposes based on the understanding that the rates are fixed and a carry-forward provision applies and no adjustments will be made to previously approved rates.

This report is intended solely for the information of the County, Caltrans Management, the California Transportation Commission, and the Federal Highway Administration (FHWA). However, this report is a matter of public record and its distribution is not limited. In addition, this report will be placed on the Caltrans website.

Please retain a copy of this letter with your ICRPs. Copies of this letter were sent to Caltrans District 3, the Caltrans Division of Accounting, and FHWA.

If you have any questions, please call Alice Lee, Audit Manager, at (916) 323-7953.

Sincerely,



ZILAN CHEN, Chief  
External Audits-Local Governments  
Audits and Investigations

Enclosure:

ICRP Audit Report of the County of El Dorado, Department of Transportation for FY2009/2010, FY2010/2011, and FY2011/2012, prepared by the State Controller's Office

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- c: Janice Richard, Director, Financial Services, Federal Highway Administration  
Rodney Whitfield, Financial Manager, Federal Highway Administration  
Jermaine Hannon, Director, Planning and Air Quality, Federal Highway Administration  
Kara Magdaleno, Administrative Program Assistant, Planning and Finance, Federal Highway Administration  
Andrew Finlayson, Chief, State Agency Audit Bureau, California State Controller's Office  
Chris Prasad, Audit Manager, State Agency Audit Bureau, State Controller's Office  
Sean Tsao, Audit Manager, State Agency Audit Bureau, State Controller's Office  
Stella Liao, Chief, Office of Local Assistance, Division of Planning and Local Assistance, District 3, California Department of Transportation  
James Ogbonna, Chief, Rural Transit and Intercity Bus Branch, Division of Mass Transportation, California Department of Transportation  
Terry Farris, Senior Transportation Planner, State Transit Program, Office of State Policy, Research and Capital, Division of Mass Transportation  
C. Edward Philpot, Jr., Chief, Office of Community Planning, Division of Transportation Planning, California Department of Transportation  
Erin Thompson, Senior Transportation Planner, Division of Transportation Planning, California Department of Transportation  
Karen Hunter, Rail Transportation Associate, Division of Rail, California Department of Transportation  
Lisa Gore, Associate Accounting Analyst, Local Program Accounting Branch, Local Assistance, California Department of Transportation  
David Saia, LAPM/LAPG Coordinator, Division of Local Assistance, California Department of Transportation  
Lai Huynh, Audits & Federal Performance Measures Analyst, Division of Local Assistance, California Department of Transportation  
Laura Friestad, Supervising Accountant/Auditor, Department of Transportation, County of El Dorado

P1590-0295, P1590-0296, P1590-0297



JOHN CHIANG  
California State Controller

March 21, 2014

Zilan Chen, Chief  
External Audits-Local Governments  
Audits and Investigations, MS 2  
California Department of Transportation  
1304 O Street, Suite 200, MS 2  
Sacramento, CA 95814

Dear Ms. Chen:

The State Controller's Office audited the indirect cost rate proposals (ICRPs) of the County of El Dorado, Department of Transportation. The audit period included ICRPs for fiscal year (FY) 2009-10, FY 2010-11, and FY 2011-12. The county proposed the following indirect cost rates:

Description	Proposed Rates*		
	FY 2009-10	FY 2010-11	FY 2011-12
Maint. - Cem/SD	—	41.06%	—
Maint. - WS Maint.	44.82%	44.91%	46.89%
Maint. - TB Maint.	—	52.44%	56.37%
Maint. - Traffic	57.56%	58.46%	58.58%
Maint. - WS Shop	—	—	126.51%
Maint. - TB Shop	—	—	139.66%
Tahoe Engineering	128.93%	94.04%	98.94%
WS Design Unit 1	64.51%	82.57%	81.33%
WS Project Del Unit 2	81.37%	89.35%	79.37%
WS Right of Way	113.28%	91.90%	86.75%
Engin - Sp Projects	—	—	84.95%
TP & LD - Planning	94.11%	79.51%	103.91%
TP & LD - Traffic Eng	—	81.66%	79.93%
TP Development Services	121.98%	99.46%	93.25%
Office Engineer	211.71%	205.42%	173.97%
WS Engineer - Const	65.62%	67.76%	76.46%
WS Engineer - Lab	84.13%	87.58%	72.30%
WS Engineer - Sub Insp/PRM	—	85.52%	67.87%
Const: Survey Unit	90.57%	86.70%	76.45%
Facilities Eng.	115.85%	—	—

\* Please see schedules 1, 2, and 3 for detailed calculation of indirect cost rates, including department-wide indirect costs and direct costs for FY's 2009-10, 2010-11, and 2011-12, respectively.

The purpose of the audit was to determine whether the ICRPs were presented in accordance with Title 2, *Code of Federal Regulations*, Part 225 (2 CFR 225), Appendix A-F, and the California Department of Transportation's (Caltrans) Local Program Procedures (LPP) 04-10. The county's management is responsible for the fair presentation of the ICRPs.

We determined that the county's accounting system appears adequate to properly capture costs and that the project costs were allowable, reasonable, and in compliance with applicable federal and state laws and regulations, and the fiscal provisions stipulated in the contract. In addition, payments to the contractor were made in a timely manner, were in accordance with contract provisions, and were properly approved by Caltrans contract officers. Our audit did not disclose any reportable conditions.

If you have any questions, please contact Andrew Finlayson, Chief, State Agency Audits Bureau, by telephone at (916) 324-6310.

Sincerely,



JEFFREY V. BROWNFIELD, CPA  
Chief, Division of Audits

JVB/sk

cc: Alice Lee, Audit Manager  
Audits and Investigations  
California Department of Transportation

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the indirect cost rate proposals (ICRPs) of the County of El Dorado, Department of Transportation. The audit period included ICRPs for fiscal year (FY) 2009-10, FY 2010-11, and FY 2011-12. The county proposed the following indirect cost rates:

Description	Proposed Rates*		
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Facilities Eng.	115.85%	—	—

\* Please see schedules 1, 2 and 3 for detailed calculation of indirect cost rates, including department-wide indirect costs and direct costs for FY's 2009-10, 2010-11, and 2011-12, respectively.

The purpose of the audit was to determine whether the ICRPs were presented in accordance with Title 2, *Code of Federal Regulations*, Part 225 (2 CFR 225), Appendix A-F, and the California Department of Transportation's (Caltrans) Local Program Procedures (LPP) 04-10. The county's management is responsible for the fair presentation of the ICRPs.

We determined that the county's accounting system appears adequate to properly capture costs and that the project costs were allowable, reasonable, and in compliance with applicable federal and state laws and regulations, and the fiscal provisions stipulated in the contract. In addition, payments to the contractor were made in a timely manner, were in accordance with contract provisions, and were properly approved by Caltrans contract officers. Our audit did not disclose any reportable conditions.

## Background

The County of El Dorado has operated under a charter since 1994. The county covers two incorporated cities, South Lake Tahoe and Placerville, and several census-designated places. The county provides various services on a countywide basis including road construction, road maintenance, and transportation.

The county's powers are exercised through a Board of Supervisors (board). The board is comprised of five members, one elected from each county district. The board appoints the Chief Administrative Officer, members of boards and commissions, and non-elected department heads. The county has two major governmental funds:

- **General Fund**—A fund used to account for all revenues and expenses necessary to carry out basic governmental activities of the county that are not accounted for through other funds. The General Fund includes activities such as general government, public protection, health and sanitation, public assistance, education and recreation and cultural services.
- **Road Fund**—A special revenue fund used to account for funds allocated for the planning, design, construction, maintenance, and administration of county's transportation activities. The Road Fund's revenues primarily come from intergovernmental sources. The State provides allocation to the Road Fund from sources such as gas taxes, transportation planning funds, and Proposition 1B. The federal government also provides funding through various federal construction funds. In addition, the Road Fund receives operating transfers of local revenues generated from road improvement fees and traffic impact mitigation fees charged on new developments.

The Department of Transportation (DOT) is one of several county departments, currently headed by Bard Lower, Director. The mission of the county DOT is to provide a safe, congestion-free highway system that is responsive to the needs of the county's citizens, and is environmentally sensitive. The county DOT is responsible for transportation planning, programming transportation funds, managing and providing transportation programs and services, delivering transportation projects, and setting transportation priorities. The county DOT allocated 270, 271, and 237 personnel for FY 2009-10, FY 2010-11, and FY 2011-12, respectively.

The audit was performed by the SCO on behalf of Caltrans (Audit Request Nos. P1590-0295, P1590-0296, P1590-0297). The authority to conduct this audit is given by:

- Interagency Agreement No. 77A0034, dated March 31, 2010, between the SCO and Caltrans, which provides that the SCO will perform audits of proposed ICRPs submitted to Caltrans from local government agencies to ensure compliance with 2 CFR 225 (formerly Office of Management and Budget Circular A-87) and LPP 04-10.



- Government Code section 12410, which states, “The Controller shall superintend the fiscal concerns of the state. The Controller shall audit all claims against the state and may audit the disbursement of any money, for correctness, legality, and for sufficient provisions of law for payment.”

## Objectives, Scope, and Methodology

The scope of the audit was limited to the select financial and compliance activities. The audit consisted of recalculating the ICRPs and making inquiries of department personnel. The audit also included tests of individual accounts in the general ledger and supporting documentation to assess allowability, allocability, and reasonableness of costs, and an assessment of the internal control system related to the ICRPs for FY 2009-10, FY 2010-11, and FY 2011-12. Changes to the financial management system subsequent to FY 2011-12 were not tested and, accordingly, our conclusion does not pertain to changes arising after this fiscal year.

We conducted this performance audit in accordance with the generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was conducted to determine whether (1) the county’s ICRPs were presented in compliance with the cost principles prescribed in 2 CFR 225; (2) the ICRPs were in compliance with the requirements for ICRP preparation and application identified in the Caltrans LPP 04-10; and (3) the county’s accounting system is accumulating and segregating reasonable, allowable, and allocable costs.

We did not audit the county’s financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that the proposed ICRPs were in accordance with the 2 CFR 225 and LLP 04-10. In addition to developing appropriate auditing procedures, our review of internal control was limited to gaining an understanding of the transaction flow, accounting system, and applicable controls to determine the department’s ability to accumulate and segregate reasonable, allowable, and allocable indirect and direct costs.

## Conclusion

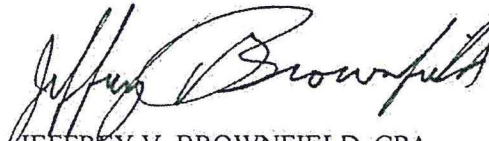
We determined that the county’s accounting system appears adequate to capture costs and that the project costs were allowable, reasonable, and in compliance with applicable federal and state laws and regulations, and the fiscal provisions as stipulated in the contract. In addition, payments to contractor were made in a timely manner, are in accordance with contract provisions, and are properly approved by Caltrans contract officers. Our audit did not disclose any reportable conditions.

**Views of  
Responsible  
Official**

We discussed the audit results with the county's representative on February 14, 2014. Ruth Young, Chief Fiscal Officer, Department of Transportation, agreed with the audit results. Ms. Young declined a draft audit report and agreed that we could issue the audit report as final.

**Restricted Use**

This report is solely for the information and use of the County of El Dorado; the California Department of Transportation; and the SCO. It is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



JEFFREY V. BROWNFIELD, CPA  
Chief, Division of Audits

March 21, 2014

**Schedule 1—  
Summary of Direct Costs,  
Indirect Costs, and Indirect Cost Rates  
Fiscal Year 2009-10**

Cost Center	Description	Proposed Indirect Labor	Audit Adjustment	A	Proposed Indirect Non-Labor	Audit Adjustment	B	C	Proposed Direct Labor	Audit Adjustment	D	(A+B+C)/D
				Audited Indirect Labor			Audited Indirect Non-Labor	Other Allocated Costs			Audited Direct Labor	Indirect Cost Rate
306222	MAINT - WS MAINT	185,362.15	—	185,362.15	96,489.79	—	96,489.79	1,326,177.32	3,588,084.50	—	3,588,084.50	44.82%
306240	MAINT - TRAFFIC	158,486.16	—	158,486.16	2,736.37	—	2,736.37	375,285.98	932,085.70	—	932,085.70	57.56%
306331	ENGIN - TAHOE	359,689.63	—	359,689.63	202,963.71	—	202,963.71	713,770.06	990,039.21	—	990,039.21	128.93%
306352	ENGIN - DESIGN CAP PR	54,991.06	—	54,991.06	748.16	—	748.16	468,467.15	812,545.04	—	812,545.04	64.51%
306360	WS PROJECT DEL UNIT_2	146,848.59	—	146,848.59	9,016.49	—	9,016.49	468,019.77	766,715.23	—	766,715.23	81.37%
306370	WS RIGHT OF WAY	146,507.16	—	146,507.16	757.90	—	757.90	247,026.43	348,071.84	—	348,071.84	113.28%
306420	TP & LD - PLANNING	47,213.78	—	47,213.78	4,074.00	—	4,074.00	130,158.93	192,792.91	—	192,792.91	94.11%
306440	TP DEVELOPMENT SRVS	256,524.42	—	256,524.42	1,189.09	—	1,189.09	405,202.00	543,464.19	—	543,464.19	121.98%
306720	OFFICE ENGINEER	305,560.24	—	305,560.24	224.55	—	224.55	222,526.28	249,545.74	—	249,545.74	211.71%
306740	WS ENGIN - CONST	70,202.91	—	70,202.91	2,579.11	—	2,579.11	606,598.75	1,035,310.95	—	1,035,310.95	65.62%
306751	CONS LAB/MAT TESTING	27,242.05	—	27,242.05	12,765.56	—	12,765.56	213,749.13	301,636.61	—	301,636.61	84.13%
306753	SURVEY	68,850.90	—	68,850.90	5,064.53	—	5,064.53	334,231.84	450,656.17	—	450,656.17	90.57%
306920	FACILITIES ENG	172,056.65	—	172,056.65	2,034.71	—	2,034.71	296,794.36	406,452.58	—	406,452.58	115.85%

## Schedule 2— Summary of Direct Costs, Indirect Costs, and Indirect Cost Rates Fiscal Year 2010-11

Cost Center	Description	Proposed Indirect Labor	Audit Adjustment	A		Proposed Indirect Non-Labor	Audit Adjustment	B		C		D		(A+B+C)/D
				Audited Indirect Labor	Proposed Indirect Non-Labor			Audited Indirect Non-Labor	Other Allocated Costs	Proposed Direct Labor	Audit Adjustment	Audited Direct Labor	Indirect Cost Rate	
306200	MAINT - Cem/SD	6,264.00	—	6,264.00	—	—	—	37,453.71	106,478.00	—	106,478.00	41.06%		
306222	MAINT - WS MAINT	221,441.00	—	221,441.00	99,350.00	—	99,350.00	1,242,377.08	3,480,293.00	—	3,480,293.00	44.91%		
306232	MAINT - TB MAINT	211,755.00	—	211,755.00	61,271.00	—	61,271.00	639,117.10	1,739,245.00	—	1,739,245.00	52.44%		
306240	MAINT - TRAFFIC	147,181.00	—	147,181.00	9,520.00	—	9,520.00	314,394.80	805,878.00	—	805,878.00	58.46%		
306331	TAHOE ENGINEERING	253,307.00	—	253,307.00	194,414.00	—	194,414.00	658,023.75	1,175,880.00	—	1,175,880.00	94.04%		
306352	WS DESIGN UNIT 1	149,465.00	—	149,465.00	3,249.00	—	3,249.00	489,600.31	777,934.00	—	777,934.00	82.57%		
306360	WS PROJECT DEL UNIT2	190,200.00	—	190,200.00	3,056.00	—	3,056.00	506,382.24	783,033.00	—	783,033.00	89.35%		
306370	WS RIGHT OF WAY	78,616.00	—	78,616.00	5,723.00	—	5,723.00	172,542.05	279,524.00	—	279,524.00	91.90%		
306420	TP & LD - PLANNING	39,070.00	—	39,070.00	1,854.00	—	1,854.00	134,237.95	220,295.00	—	220,295.00	79.51%		
306430	TP & LD - TRAFFIC ENG	131,908.00	—	131,908.00	4,976.00	—	4,976.00	429,586.34	693,657.00	—	693,657.00	81.66%		
306440	TP DEVELOPMENT SRVS	203,919.00	—	203,919.00	1,700.00	—	1,700.00	401,331.70	610,246.00	—	610,246.00	99.46%		
306720	OFFICE ENGINEER	383,579.00	—	383,579.00	4,301.00	—	4,301.00	266,172.67	318,396.00	—	318,396.00	205.42%		
306740	WS ENGIN - CONST	127,849.00	—	127,849.00	12,040.00	—	12,040.00	632,312.43	1,139,628.00	—	1,139,628.00	67.76%		
306751	WS ENGIN - LAB	28,809.00	—	28,809.00	14,760.00	—	14,760.00	209,933.47	289,443.00	—	289,443.00	87.58%		
306752	WS ENGIN - SUB INSP/PRM	8,465.00	—	8,465.00	5,353.00	—	5,353.00	80,156.32	109,890.00	—	109,890.00	85.52%		
306753	CONST: SURVEY UNIT	54,176.00	—	54,176.00	11,808.00	—	11,808.00	366,206.88	498,500.00	—	498,500.00	86.70%		

### Schedule 3— Summary of Direct Costs, Indirect Costs, and Indirect Cost Rates Fiscal Year 2011-12

Cost Center	Description	Proposed Indirect Labor	Audit Adjustment	A		B		C	Proposed Direct Labor	Audit Adjustment	D		(A+B+C)/D
				Audited Indirect Labor	Proposed Indirect Non-Labor	Audited Indirect Non-Labor	Other Allocated Costs	Audited Direct Labor			Indirect Cost Rate		
306222	MAINT - WS MAINT	201,580.00	—	201,580.00	99,200.00	—	99,200.00	1,431,390.44	3,694,392.00	—	3,694,392.00	46.89%	
306232	MAINT - TB MAINT	223,331.00	—	223,331.00	45,251.00	—	45,251.00	679,817.01	1,682,393.00	—	1,682,393.00	56.37%	
306240	MAINT - TRAFFIC	153,431.00	—	153,431.00	15,583.00	—	15,583.00	423,855.60	1,011,986.00	—	1,011,986.00	58.58%	
306251	MAINT - WS SHOP	310,963.00	—	310,963.00	61,977.00	—	61,977.00	413,401.60	621,563.00	—	621,563.00	126.51%	
306252	MAINT - TB SHOP	100,511.00	—	100,511.00	92,228.00	—	92,228.00	161,224.64	253,439.00	—	253,439.00	139.66%	
306331	TAHOE												
	ENGINEERING	140,096.00	—	140,096.00	194,616.00	—	194,616.00	516,024.65	859,825.00	—	859,825.00	98.94%	
306352	WS DESIGN UNIT 1	91,169.00	—	91,169.00	2,768.00	—	2,768.00	398,109.41	605,009.00	—	605,009.00	81.33%	
306360	WS PROJECT DEL												
	UNIT2	63,850.00	—	63,850.00	10,858.00	—	10,858.00	336,461.44	518,042.00	—	518,042.00	79.37%	
306370	WS RIGHT OF WAY	34,010.00	—	34,010.00	6,403.00	—	6,403.00	142,083.14	210,366.00	—	210,366.00	86.75%	
306380	ENGIN - SP PROJECTS	40,472.00	—	40,472.00	1,600.00	—	1,600.00	149,246.79	225,208.00	—	225,208.00	84.95%	
306420	TP & LD - PLANNING	63,402.00	—	63,402.00	1,854.00	—	1,854.00	138,875.84	196,451.00	—	196,451.00	103.91%	
306430	TP & LD - TRAFFIC												
	ENG	49,684.00	—	49,684.00	3,613.00	—	3,613.00	188,065.27	301,962.00	—	301,962.00	79.93%	
306440	TP DEVELOPMENT												
	SRVS	118,199.00	—	118,199.00	2,261.00	—	2,261.00	287,564.73	437,552.00	—	437,552.00	93.25%	
306720	OFFICE ENGINEER	201,687.00	—	201,687.00	2,758.00	—	2,758.00	134,351.60	194,749.00	—	194,749.00	173.97%	
306740	WS ENGIN - CONST	86,782.00	—	86,782.00	6,272.00	—	6,272.00	421,129.54	672,525.00	—	672,525.00	76.46%	
306751	WS ENGIN - LAB	39,823.00	—	39,823.00	12,810.00	—	12,810.00	194,180.88	341,367.00	—	341,367.00	72.30%	
306752	WS ENGIN - SUB												
	INSP/PRM	47,530.00	—	47,530.00	700.00	—	700.00	232,363.64	413,446.00	—	413,446.00	67.87%	
306753	CONST: SURVEY												
	UNIT	72,262.00	—	72,262.00	11,958.00	—	11,958.00	268,519.85	461,390.00	—	461,390.00	76.45%	