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Introduction

These instructions contain information for navigating to the CFR module; creating a CFR submission including detailed instructions for sections, fields, and attachments; and for submitting and obtaining acceptance of the CFR submission. If there are any questions after reading these instructions, please contact DOTExternalAudit@dot.wi.gov or, after submission, the auditor assigned to the CFR.

Due Date

The CFR is due to the Department within five (5) months of the end of the consultant's fiscal year.

Startup Firms

New firms (does not include firms created as the result of a merger/acquisition/spin-off of existing firms) should submit the financial report based on pro forma rather than historical data. Firms whose historical data does not represent a complete year of full operation may request permission to use pro forma data for an additional year after startup.

Firms with Changes in Entity

Firms whose entity changes due to merger, acquisition or spin-off of significant business segments or subsidiaries must submit a Consultant Financial Report within 90 days after the new entity is formed. The report must be based on historical financial information of the entities affected by the transaction resulting in the change. New entities created through a merger or spin-off should use historical financial information of predecessor entities as the basis of pro forma information in the Consultant Financial Report.

When an entity contracting with WisDOT is acquired by another entity, the acquiring entity must submit a Consultant Financial Report for the acquiring entity to be eligible for selection.

When gross revenues of an acquired or spin-off entity exceed 25% of gross revenues of the acquiring/surviving entity, the Consultant must submit a revised Consultant Financial Report reflecting indirect cost and accounting disclosures of the surviving entity within 90 days of the closing of the applicable acquisition/spin-off transaction.

Masterworks

Please refer to the WisDOT Masterworks webpage for instructions for logging on, registering, interface and other topics.

<https://wisconsindot.gov/Pages/doing-bus/eng-consultants/cnslt-rsrcs/contracts/masterworks.aspx>

Security Role

The consultant security role for accessing the CFR module is *Consultant – CFR*. Please contact your consultant administrator to obtain the role assignment. Please contact


WisDOTmasterworks@dot.wi.gov for any questions regarding security roles.

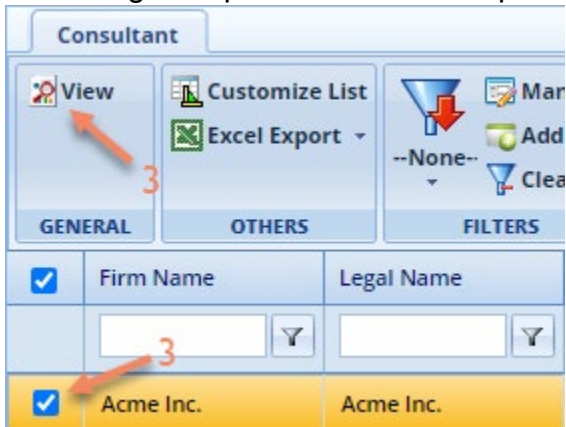
Module Navigation

The Consultant Financial Report module can be accessed from the left menu pane in Masterworks.

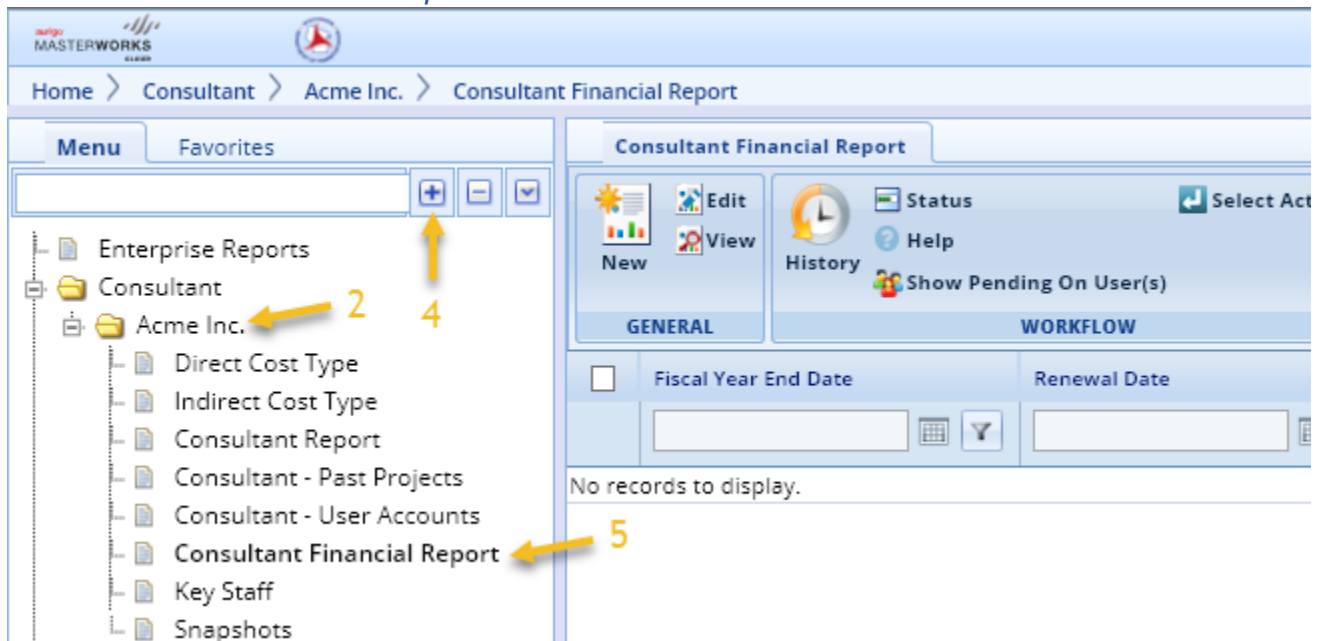
1. Make sure Home menu is active (click if not active).



2. Click on the *Consultant* option in the menu.
 - a. The consultant associated with your username should display in the main pane.
3. Select the check box next to your consultant and click the view button .
 - a. The navigation pane and the main pane will update with the consultant information.



4. Expand all the *Consultant* folders in the navigation pane.
5. Click *Consultant Financial Report* from the list.



Consultant Financial Report Submission Process

Workflow Steps

This section contains the workflow steps to create, edit, submit, resubmit, and obtain a CFR submission acceptance. For detailed information and instructions within these high-level steps, please see the sections further on in this instruction document.

1. Consultant – Draft

- Create new or edit a CFR draft. Complete required fields, upload required forms, review, and submit.
- If the draft did not have all required fields and attachments complete, an error message will

appear listing what needs to be completed. This error message is also available by pressing the [History](#) button and finding the failed action from the list.

- Action: Submit (Consultant)
- Email Notification: Once submitted, an email notification will be sent to the Audit unit.

2. Submitted

- No action can be taken by the consultant. Audit will assess the submitted CFR and assign an auditor for review.
- Action: Review (WisDOT)
- Email Notification: Once assigned, all users with the Consultant – CFR role will receive an email notification. The auditor assigned the CFR will be listed in the Action Notes.

3. Sent for Review

- No action can be taken by the consultant. The auditor will perform their evaluation of the submitted information.
- Communication may take place outside of Masterworks to clarify information.
- If changes are required or more information is needed, the auditor will Return for more info to the consultant. Instructions will be provided in Action Notes, attachment, or communication outside of Masterworks.
- If everything appears to be in order, the CFR will be Sent for Approval.
- Action: Return for more info or Sent for Approval (WisDOT)
- Email Notification: Either action taken will result in an email notification sent to the user who submitted the CFR and all users assigned with the Consultant – CFR role.

4. Return for more info

- Correct required changes or provide required information.
- A newly signed Management Representation & Certification will be required.
- A 2nd reminder notice will be sent if the CFR remains in this status for too long.
- Action: Resubmit (Consultant)
- Email Notification: An email notification will be sent to the auditor assigned that the CFR has been resubmitted.
- See page 29 for more detailed instructions [CFR Returned for more Info Instructions](#).

5. Resubmitted

- No action can be taken by the consultant. The auditor will perform their evaluation of the submitted information.
- Action: Return for more info or Sent for Approval (WisDOT)
- Email Notification: Either action taken will result in an email notification sent to the user who submitted the CFR and all users assigned with the Consultant – CFR role.

6. Sent for Approval

- No action can be taken by the consultant. The CFR and auditor review will go through a quality control review and either approved or returned to address deficiencies.
- Action: Approve or Re-Review (WisDOT)
- Email Notification: After approval, email notification will be manually sent to the consultant contacts with the approval letter and other information.

7. Approved

- No action can be taken by the consultant. The CFR has been accepted. Indirect cost rate(s) and direct cost type(s) have been updated in WisDOT applications.
- If changes are required, please contact DOTExternalAudit@dot.wi.gov or the assigned auditor to correct or reopen the CFR.

- Action: Reopen (WisDOT)
- Email Notification: An email notification will be sent to the user who submitted the CFR and all users assigned with the Consultant – CFR role if the CFR is reopened.

Consultant Financial Report List Page

The CFR list page shows all the draft, in-progress and approved CFR submissions. Each row represents a CFR based on the unique Fiscal Year End Date.

Consultant Financial Report			
GENERAL		WORKFLOW	
<input type="checkbox"/>	Fiscal Year End Date	Renewal Date	Comments on Renewal Date Extension
<input type="checkbox"/>	12/31/2020	05/31/2022	
<input type="checkbox"/>	12/31/2019	05/31/2021	
<input type="checkbox"/>	12/31/2018	05/31/2020	

Fiscal Year End Date

Shows the fiscal year end date of the CFR.

Renewal Date

Shows the calculated or extended renewal date for when the next CFR submission is due.

Comments on Renewal Date Extension

Shows WisDOT comments on a renewal date extension, if applicable.

Has your Firm had a FAR Compliant indirect cost audit?

Shows the selected answer from the CFR details.

WisDOT's Consultant Financial Report Questionnaire

Shows if the WisDOT CFR questionnaire tab is Completed or Not Completed.

Direct Cost Summary

Shows if the Direct Cost Summary tab is Completed or Not Completed.

Workflow Status

Shows the current workflow status of the CFR.

Pending on Role(s)

Shows what security role the CFR is pending action from.

Creating a Consultant Financial Report

Consultant Financial Report General and Workflow Menu



New 

Create a new CFR by clicking the *New* button.

Edit 

Find an existing CFR by selecting the check box next to the desired *Fiscal Year End Date* and click *Edit* to edit the CFR. CFRs that have reached the final workflow stage cannot be edited. Please contact DOTExternalAudit@dot.wi.gov if a CFR in a final workflow stage needs to be reopened for editing.

View 

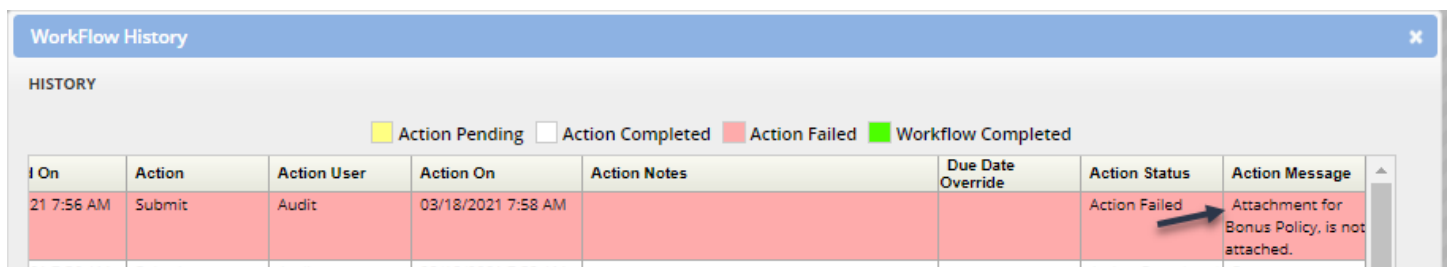
Find an existing CFR by selecting the check box next to the desired *Fiscal Year End Date* and click *View* to view the CFR. CFRs that can be edited will display an Edit button once viewed.



History 

Find an existing CFR by selecting the check box next to the desired *Fiscal Year End Date* and click *History* to view a popup showing the Workflow History of the selected CFR. The Workflow History shows a history of Status, Pending on Role(s), Received On, Action, Action User, Action On, Action Notes, Due Date Override, Action Status, and Action Message.

- Select a specific status history row to view any attachments.
- As indicated, rows highlighted in red had the action fail and contain detail in the Action Message



On	Action	Action User	Action On	Action Notes	Due Date Override	Action Status	Action Message
21 7:56 AM	Submit	Audit	03/18/2021 7:58 AM			Action Failed	Attachment for Bonus Policy, is not attached.
04 7:56 AM	Submit	Audit	03/18/2021 7:58 AM			Action Completed	

Double checking the status of the CFR submission can be viewed by looking at the “History”. Once you select the “History” button a pop-up window will appear with a status.

If the last action is highlighted in “red”, that highlight indicates that the action has failed. Scroll all the way to the right and you will find notes from Masterworks on why the action failed. Typical errors are not including all required attachment types. If there are any questions about the specific error message, reach out to the WisDOT External Audit Section via email DOTExternalAudit@dot.wi.gov.

If the last action is not highlighted in any color, the non-highlighted background indicates that the last action was completed. If the CFR was submitted or resubmitted a notification email will be sent by Masterworks. The assigned CFR reviewer will review the documents uploaded

and follow-up as necessary.

If the last action is highlighted in “yellow”, that highlight indicates the next step or action pending. Depending on what the previous action was will determine who is responsible to complete the next step.

When the CFR is submitted or resubmitted correctly, and the action is successful Masterworks will send an email notification to the email address that is associated with the *Consultant – CFR* noting that the WisDOT CFR reviewer has a new step assigned to them. To ensure that the Masterworks notification emails are sent to the correct employees the engineering firm can have multiple employee emails associated with the *Consultant – CFR* role. It is suggested that multiple employees have the *Consultant – CFR* to ensure that the CFR evaluation is completed in a timely manner.

Status

Find an existing CFR by selecting the check box next to the desired *Fiscal Year End Date* and click *Status* to view a popup showing the current status of the selected CFR within the workflow.

Help

Do not use. Contact DOTExternalAudit@dot.wi.gov for any questions regarding completion CFR.

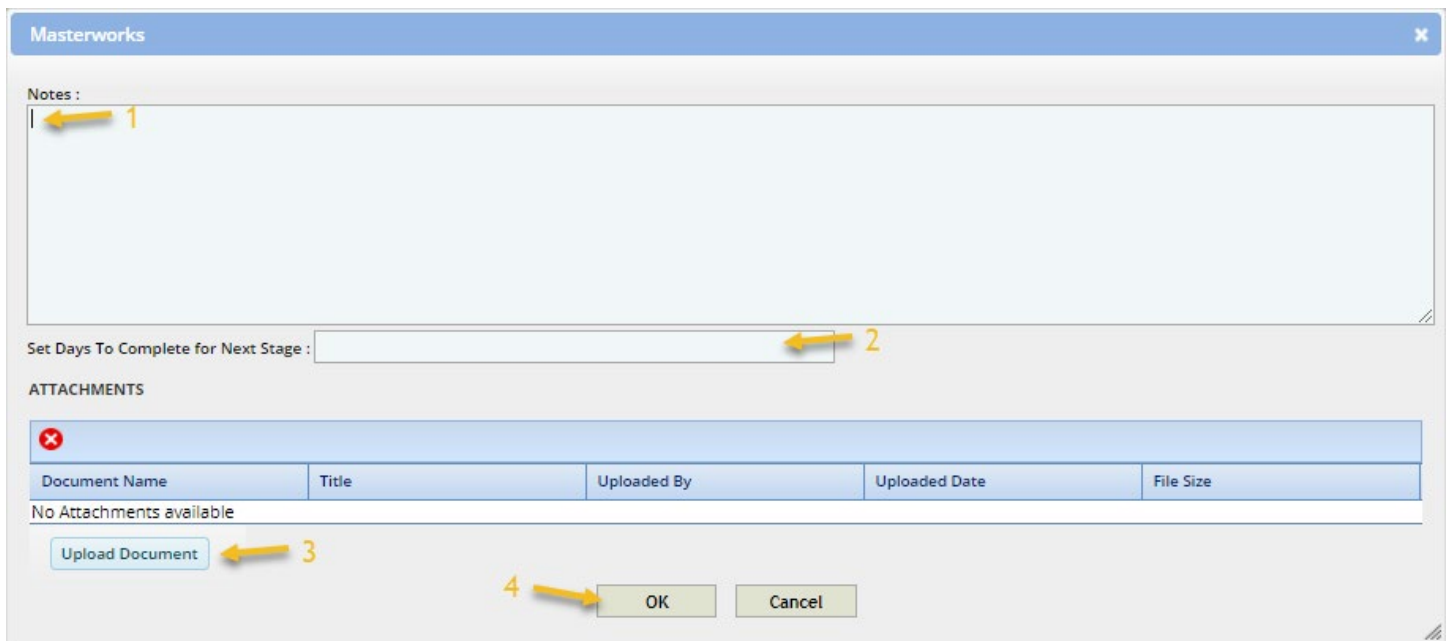
Show Pending on User(s)

Do not use.

Select Actions

Find an existing CFR by selecting the check box next to the desired *Fiscal Year End Date* and click *Select Actions* to bring up a menu of available actions (e.g. Submit). Available actions are also displayed in the Workflow menu when editing a CFR.

1. Key any desired notes in the *Notes* field.
2. Do not use the *Set Days to Complete for Next Stage* – this field is not applicable to this module.
3. Attachments related to the CFR should be attached in the general attachments area. If desired notes do not fit into the Notes field, an attachment may be uploaded here.
4. Click *OK* to submit.
 - a. An error message will appear if all required fields or sections were not completed.



General Tab

General, Workflow, and Others Menu



Save 

A CFR may be saved at any point after the Fiscal Year End Date has been entered. Other required fields are only checked during Submit. Moving to the CFR Questionnaire or CFR Direct Cost Summary tabs saves changes to the General tab.



Cancel 

Select *Cancel* to go back without saving changes.



History 

Select *History* to open the Workflow History popup window for the viewed/edited CFR.

Submit 

If the CFR is in the draft stage, *Submit* will appear. Select to submit the CFR to WisDOT.

Instructions 

Select *Instructions* to download the most current version of the CFR instructions.

Data Fields

*Required fields are denoted with a red asterisk.

Renewal Date

This field indicates when the next CFR submission is due after the currently selected CFR. It is not editable by the consultant. This field is automatically calculated and will update in Draft status if the Fiscal Year End Date is updated. For renewal date extensions, please send request to DOTExternalAudit@dot.wi.gov with a specific date and reason for extension.

Comments on Renewal Date Extension

This field shows WisDOT comments regarding any renewal date extension, if applicable. It is not editable by the consultant.

Fiscal Year End Date

This field is a date field to indicate the specific fiscal year end date for the period of the CFR submission. This field is required.

Has your Firm had a FAR Compliant indirect cost audit?

This field contains a drop-down menu to answer *Yes* or *No* to the question posed in the name. The answer should be selected before starting the *Attachment* section as it will be used to determine the required attachments.

Tab Status

This area of the page indicates if the CFR Questionnaire and CFR Direct Cost Summary tabs are *Completed* or *Not Completed*.

WisDOT's Consultant Financial Report Questionnaire : Not Completed

Note : Go to 'CFR Questionnaire' tab to fill the information

Direct Cost Summary : Not Completed


Note : Go to 'CFR Direct Cost Summary' tab to fill the information

Attachments

The *Has your Firm had a FAR Compliant indirect cost audit?* field answer should be selected prior to adding attachments as it will be used to determine the required attachments. The mandatory attachments are indicated in the attachment type popup window table but are also listed in the *Table of Attachment Type* section for easy reference.

Attachments are limited to 50MBs each and Masterworks allows a variety of file types. Please contact WisDOTmasterworks@dot.wi.gov for any questions or technical issues regarding attachment sizes or file types.

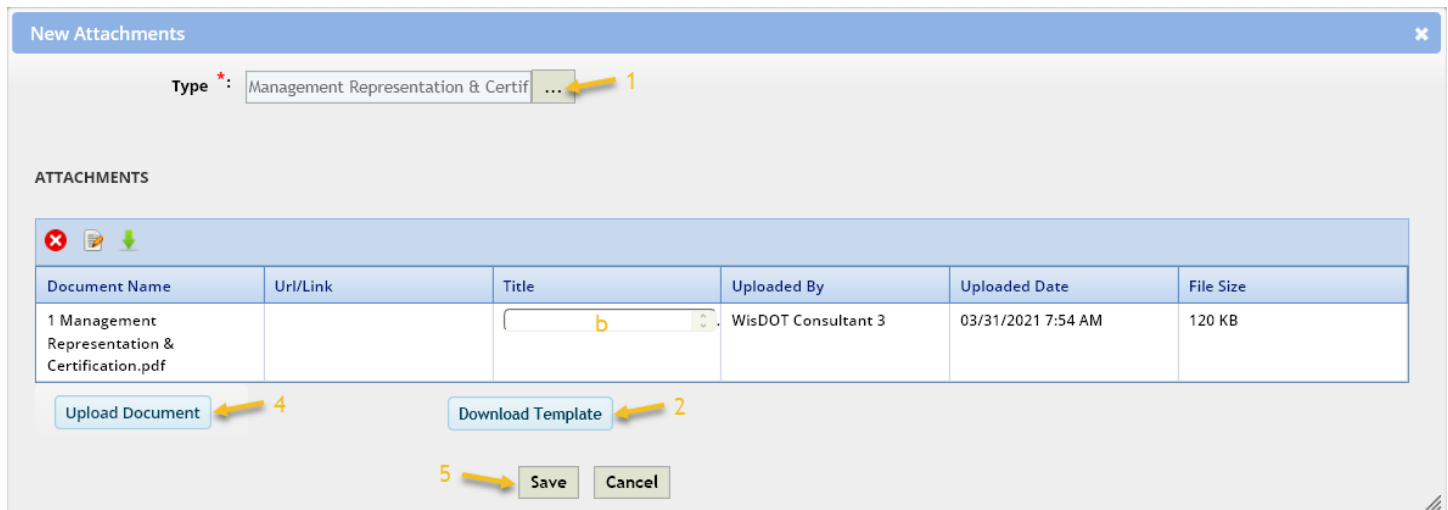
ATTACHMENTS

Type	
Management Representation & Certification	
	

Add

Click to open a popup window to select an attachment type and upload attachments.

1. Click the ellipsis ... to open an attachment type popup window. Select the desired attachment type from the list and click Select.
2. Click *Download Template* to download a current template, if available.
3. Click *Copy from last approved report* (not depicted) if the attachment type did not change from the previously approved CFR to grab the attachments from the previously approved CFR, if available.
4. Click *Upload Document* to select the desired file from the local computer or network.
 - a. Document details are displayed in the table if the file has been uploaded successfully.
 - b. A custom title may be keyed for each uploaded document.
5. Click *Save* once all information is correct and all uploads are attached.



Edit

Select an existing attachment type from the table and click to open a popup window to edit the attachment type, edit uploaded attachments, or remove uploaded attachments.

View

Select an existing attachment type from the table and click to open a popup window to view the attachment type and uploaded attachments.

Delete

Select an existing attachment type from the table and click delete the attachment type and all uploaded attachments under the selected type.

Tables of Attachment Types

Has your Firm had a FAR Compliant indirect cost audit? "Yes"			
Attachment Type	Required?	Template Available?	Copy from last year report?
Management Representation & Certification	Yes	Yes	No
Audit Report (Inclusive of All Opinions, Schedules, and Notes)	Yes	No	No
Cognizant Acceptance Letter	No	No	No
AASHTO Internal Control Questionnaire (ICQ)	Yes	Yes	No
Current Chart of Accounts	Yes	No	Yes
Sample Timesheet	Yes	No	Yes
Policies for Vacation and Sick Leave	Yes	No	Yes

Bonus Policy	Yes	No	Yes
Other Written Policies, As Requested in ICQ	Yes	No	Yes
General Purpose Financial Statements	Yes	No	No
Compensation Analysis for Executives	Yes	No	No
Federal Cognizant Agency Disclosure Statement & Approvals	No	No	Yes
Other Documents	No	No	No

Has your Firm had a FAR Compliant indirect cost audit? “No”			
Attachment Type	Required?	Template Available?	Copy from last year report?
Management Representation & Certification	Yes	Yes	No
Proposed Indirect Cost Rate Schedule	Yes	Yes	No
AASHTO Internal Control Questionnaire (ICQ)	Yes	Yes	No
Current Chart of Accounts	Yes	No	Yes
Sample Timesheet	Yes	No	Yes
Policies for Vacation and Sick Leave	Yes	No	Yes
Bonus Policy	Yes	No	Yes
Other Written Policies, As Requested in ICQ	Yes	No	Yes
General Purpose Financial Statements	Yes	No	No
Reconciliation of Indirect Cost Schedule to Financial Statements	No	No	No
Labor Base Summary and Total Labor Reconciliation	Yes	Yes	No
Compensation Analysis for Executives	Yes	No	No
Facilities Capital Cost of Money (FCCM) Calculation	No	Yes	No
Related Party Rent Calculation	No	Yes	No
Financial Accounting Depreciation Schedule	Yes	No	No
Federal Cognizant Agency Disclosure Statement & Approvals	No	No	Yes
Other Documents	No	No	No

Attachment Specific Instructions

Management Representation & Certification

Template Available in Application

This certification statement is to be signed by the consultant’s management official. Consultant official shall be an individual executive or financial officer of the consultant’s organization at a level no lower than a Vice President or Chief Financial Officer, or equivalent, who has the authority to represent the financial information utilized to establish the indirect cost rate proposal submitted for acceptance. The data on the Microsoft Word document may be completed electronically but the signature must be handwritten. The original signed document must be submitted; electronic signatures will not be accepted.

Audit Report (Inclusive of All Opinions, Schedules, and Notes)

Independent Auditor’s FAR Part 31 Overhead Audit Report for most recent fiscal year, including audited Statement of Direct Labor, Fringe Benefits, and General Overhead (Indirect Cost Rate Schedule) inclusive of all opinions, schedules, and notes for Home Office, and Field or Project Offices, if applicable.

Proposed Indirect Cost Rate Schedule

Template Available in Application – Please contact DOTExternalAudit@dot.wi.gov if your firm's cost accounting requires a template different from a basic schedule.

The Schedule of Proposed Indirect Costs should be prepared by the firm and be based on actual expenses reported in the financial statements and/or Trial Balance. The schedule should clearly show amounts excluded for Direct Cost items and for Unallowable Costs as per the Federal Acquisition Regulations Part 31 and the WisDOT Facilities Development Manual. The schedule must also show the amount of Direct Labor (included in the Direct Labor Base) and the amount of Facilities Capital Cost of Money if your firm chooses to propose FCCM.

In certain cases, multiple rates will be proposed to reflect more than one cost objective (e.g. engineering and drilling rates). The expense breakdowns and resultant overhead rates should be clearly shown on the schedule. If Field rates are used for any of the firm's projects they must be disclosed on the Schedule of Indirect Costs. For more coverage on field rates, refer to Chapter 5.6 in the "AASHTO Uniform Audit and Accounting Guide." To obtain a Schedule of Indirect Costs template with field rate allocation or to discuss specific field rate questions, contact DOTExternalAudit@dot.wi.gov or the auditor assigned.

In certain cases, indirect costs may be allocated using multiple cost pools and/or allocation bases different than direct labor costs (e.g. general & administrative costs may be allocated over "total cost input" or "total value input"). In those cases, the allocation methods and bases should be clearly explained.

A helpful tool that may be used when preparing the Indirect Cost Schedule is the current "AASHTO Uniform Audit & Accounting Guide – For Audits of Architectural and Engineering (A/E) Consulting Firms' Indirect Cost Rates." (<https://audit.transportation.org/>) Chapter 5 of the Guide includes sample indirect cost schedules for both home office rate and field office rate calculations. Table 8-1 Listing of Common Unallowable Costs is good tool to help you determine what costs are typically unallowable per FAR Part 31.

Cognizant Acceptance Letter

Cognizant letter of concurrence from the cognizant Government Agency.

AASHTO Internal Control Questionnaire (ICQ)

Template Available in Application

The AASHTO Internal Control Questionnaire (ICQ) for Consulting Engineers must be completed and submitted.

Current Chart of Accounts

Requested as a required attachment to the ICQ.

Current chart of accounts that ties to financial statements and indirect cost rate schedule.

Sample Timesheet

Requested as a required attachment to the ICQ.

Policies for Vacation and Sick Leave

Requested as a required attachment to the ICQ.

Bonus Policy

Requested as a required attachment to the ICQ.

Other Written Policies, As Requested in ICQ

Requested as a required attachment to the ICQ.

General Purpose Financial Statements

This attachment requires the consultant to include financial statements (Profit and Loss Statement, Balance Sheet, and Statement of Cash Flows) with the reporting package. If a CPA financial audit has been performed, the audited statements should be submitted. Compiled financial statements should be submitted when a full audit has not been performed.

In some cases, the financial statements will simply be internally prepared documents.

In situations where the consultants are operating as subsidiaries or divisions of larger companies, and the proposed indirect cost schedule represents a subsidiary or division, additional schedules and/or reconciliations must be provided to show the tie-in to the parent company audited financial statements

Reconciliation of Indirect Cost Schedule to Financial Statements

A reconciliation of expenses from the Schedule of Indirect Cost to the Financial Statement expense amounts must be prepared in order to show a clear audit trail for expense amounts. The reconciliation generally includes detailed expense amounts shown in the Trial Balance in order to show how sub-accounts are combined on the proposed schedule of indirect costs.

Labor Base Summary and Total Labor Reconciliation

Template Available in Application

This document is required to demonstrate that total labor amounts substantially agree between the following source documents:

- A. General Ledger
- B. Payroll Record
- C. Project Cost System
- D. Indirect Cost Rate Schedule (aka: Statement of Direct Labor, Fringe Benefits, and General Overhead)

Direct labor is required to be shown separately on the Indirect Cost Rate Schedule, regardless of what is shown on other source documents. If the direct labor amount shown does not agree with the company's financial records, you will be asked to provide a detailed worksheet showing how direct labor is calculated.

The company's labor titles and amounts shown in each section of the reconciliation should agree

directly to what is shown on that sections source document. If the company's general ledger, payroll record, or the project cost system report do not have the same title and amounts that is shown on the proposed Indirect Cost Rate Schedule, do not change those titles and amounts on the reconciliation to match the Indirect Cost Rate Schedule.

Reconciliation differences must be explained. Be prepared to provide immediate proof of any explanation if it is requested.

Compensation Analysis for Executives

A compensation analysis for determining reasonableness for senior executive compensation FAR Part 31.205-6(p), and for other owners and executives in closely held organizations FAR Part 31.20-6 (b) must be prepared by the consultant in accordance with the AASHTO Audit Guide Chapter 7.5.

The analysis should include an explanation of the method and surveys used in preparing.

- For Corporations, including Sub Chapter S Corporations and limited liability entities taxed as Sub Chapter S Corporations, executive compensation is limited to the amount of compensation recognized and recorded by the firm on their books and Financial Statements up to what is allowed and reasonable per the compensation analysis.
- For firms organized as Sole Proprietorships and Partnerships for tax purposes, the firm must disclose the compensation levels of their executives and how it was determined. This should be reported for the current CFR year and for the next fiscal year. Firms organized under both types of tax entities must also prepare a compensation analysis to demonstrate that the claimed executive compensation is reasonable. Sole proprietorships and partnerships must also prepare memorandum records to track and distribute proprietor's labor between direct and indirect cost objectives. The Department will evaluate for reasonableness of compensation similar to Corporations. The Department will no longer be approving advanced agreements.
- The compensation analysis must disclose and remove all unallowable compensation per FAR Part 31.205-6 such as profit distributions made to owners based on corporate bylaws or operating agreements, general marketing labor, and personal use of company vehicles. In addition, if material, all associated labor costs (payroll taxes) to unallowable labor should be removed.
- The compensation analysis should include a schedule listing all allowable components of compensation for each individual and the amount paid for each. Compensation includes wages, salary, taxable fringe benefits, bonuses, incentive compensation, deferred compensation, and employer contributions to defined contribution pension plans.
- If the compensation analysis limited compensation for executives and proprietors, the consultant should disclose how the limits were applied on the schedule of indirect costs.
- If the National Compensation Matrix (NCM) is used to support reasonableness of compensation in the Consultant's analysis, the NCM has a template that may be used. AASHTO Internal / External Audit Subcommittee website
 - <https://audit.transportation.org/>
- If a consultant prepares their own compensation analysis, the surveys and methods used must be disclosed.

Facilities Capital Cost of Money (FCCM) Calculation

Template Available in Application

This attachment should only be completed by consultants wishing to propose FCCM. This section shows the amounts used in the calculation to determine the allowable FCCM, which is an allowable

overhead expense item for WisDOT. The FCCM amount is displayed as a separate line item on the Schedule of Indirect Costs. Interest rates published by the US Treasury, can be obtained at the WisDOT web page at: <http://wisconsindot.gov/Pages/doing-bus/eng-consultants/cnslt-rqistr/money.aspx>.

The Facilities Capital Cost of Money calculation should include the net book value (cost minus accumulated depreciation) of tangible capital assets owned by the firm, excluding investment property. Intangible assets are not allowable in the calculation. Examples of intangible assets are: goodwill, brand recognition, patents, trademarks, etc.

Related Party Rent Calculation

Template Available in Application

This attachment should be completed only by consultants who lease facilities or other assets from a related party.

This calculation shows the amounts used in the calculation to determine the allowable Related Party Rent.

Related party rent expenses are limited to normal costs of ownership which would include for example: property tax, insurance, maintenance, current depreciation, and FCCM, provided that no part of such costs duplicate any other allowable overhead cost.

Interest/mortgage expense are not eligible to be included in the calculation.

Financial Accounting Depreciation Schedule

This attachment type requires the consultant to include a financial accounting depreciation schedule with the reporting package, if applicable.

Federal Cognizant Agency Disclosure Statement & Approvals

If your firm is required to follow Cost Accounting Standards per 48 CFR Part 9903.201-1, attach a copy of the most recent Disclosure Statement submitted to your firm's federal cognizant agency and any approvals received back.

Other Documents

Use this attachment type to attach any other documents that you want to include with the submission.

CFR Questionnaire Tab

General and Others Menu



A CFR may be saved at any point. Required fields are only checked during Submit. Moving to the General or CFR Direct Cost Summary tabs saves changes.



Cancel **Cancel**

Select *Cancel* to go back without saving changes.

Instructions **Instructions**

Select *Instructions* to download the most current version of the CFR instructions.

Data Fields

*Required fields are denoted with a red asterisk.

Firm Name

Automatically populated.

Explain any Business Combinations

Field to explain any business combinations that occurred.

WisDOT Gross Revenue

Numeric field for WisDOT gross revenue of the firm.

Other Customer Revenue

Numeric field for all other customer gross revenue of the firm.

Total Firm Gross Revenue

Automatically calculated field.

Number of States in which the consultant operates

Numeric field to indicate the number of U.S. states. This field will automatically populate with data from the previous approved CFR, if applicable. Update if changed.

List States in which the consultant operates

Click *Add* to open a popup window with a list of U.S. states and territories. Select each state and click *Select* to add to table. This list will automatically populate with data from the previous approved CFR, if applicable. Update if changed.

Firm's Cognizant State

Click the ellipsis ... to open a popup window with a list of U.S. states and territories. Select the firm's cognizant state and click *select*.

Has firm received cognizant review/audit acceptance?

Select a *Yes* or *No* answer to the question posed in the field name.

If yes, list the state or agency that performed the review/audit and the name and contact information of representative for State or Agency

If yes was selected for the previous field, this field will appear. Key the information required.

Has a cognizant review/audit commitment been made by a State or Agency?

Select a *Yes* or *No* answer to the question posed in the field name.

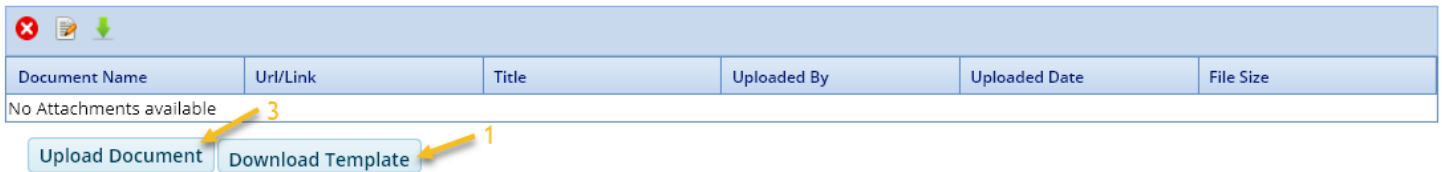
If yes, list the state or agency that Committed and the name and contact information of representative for State or Agency

If yes was selected for the previous field, this field will appear. Key the information required.

Attachments

1. Click [Download Template](#) to download the current template.
2. Complete the questionnaire template answering all questions and attaching/uploading any required document.
3. Click [Upload Document](#) to select the desired file from the local computer or network.
 - a. Document details are displayed in the table if the file has been uploaded successfully.
 - b. A custom title may be keyed for each uploaded document.

ATTACHMENTS



Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Section

See the Paycheck Protection Program Credits section of the CFR webpage for guidance on Cost Recovery for PPP Loan Forgiveness and PPP Loan FAQ. Additional questions can be sent to the DOTExternalAudit@dot.wi.gov email.

- <https://wisconsindot.gov/Pages/doing-bus/eng-consultants/cnslt-rgistr/fncl-rpt.aspx>

The loan forgiveness form and confirmation of forgiveness must be uploaded if applicable. Screen shots will suffice if your bank uses an online form for forgiveness.

The credit to the indirect cost rate in the questionnaire must reconcile to a separate line item credit on the submitted Audit Report or Proposed Indirect Cost Rate Schedule.

CFR Direct Cost Summary Tab

This section provides a listing of expense items that are directly allocated to projects and therefore should be excluded from the Indirect Cost Rate Schedule. Direct costs must be excluded from the overhead calculation by either removing the direct accounts or by including a credit to the indirect cost pool for the amounts charged to projects. The direct cost summary must be marked to include all internal allocation and outside costs that are directly allocated to projects, indicate they are recovered through overhead, or not applicable.

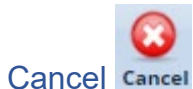
It should be noted that consultants must maintain adequate documentation (e.g. logs, accounting records, etc.) for direct cost items. Direct cost rates should be based on the actual cost of each direct cost item. Documentation to support how direct cost rates were determined should be maintained and available upon request. Direct cost items must be allocated consistently for all projects amongst all clients.

The direct cost summary must be completed by all consultants. If a consultant has a direct cost item not specifically listed on the summary, they should try to fit them into one of the categories as listed and note it in the notes section of the template. See the [Direct Cost Subcategory Example Table](#) section further below in the instructions for some help. When contract proposals are prepared, consultants may use their firm's specific cost categories in the [Description](#) field along with WisDOT's standard category (e.g. stakes, lathe, paint, flag, monuments, etc. – Survey Supplies).

General and Others Menu



A CFR may be saved at any point. Required fields are only checked during Submit. Moving to the General or CFR Questionnaire tabs saves changes.



Select [Cancel](#) to go back without saving changes.



Select [Instructions](#) to download the most current version of the CFR instructions.



Select to copy the direct cost summary checkboxes and notes from the previously approved CFR if applicable. Update any changes. New cost types will require completion.

Data Fields

Firm Name

Automatically populated.

Fiscal Year End Date

Automatically populated.

Direct Cost

1. Click on a check box of the appropriate column for each direct cost type.
 - a. Some check boxes are non-selectable based on the specific direct cost type.
 - b. Selecting a check box in the N/A column will make all other check boxes non-selectable. Unselecting the checked check box in the N/A will allow all other check boxes to be selectable.
2. Click in the [Notes \(Enter notes here\)](#) area to enter any applicable note.

General CFR Questionnaire **CFR Direct Cost Summary**

Save Cancel Instructions Copy from Previous CFR

GENERAL OTHERS

Firm Name : Acme Inc.
Fiscal Year End Date : 12/31/2019

DIRECT COST

Internal Allocation (Direct Cost)	Outside Cost (Direct Cost)	Indirect Cost	N/A	Title	Notes (Enter notes here)
<input type="checkbox"/>	<input checked="" type="checkbox"/> ← 1	<input type="checkbox"/>	<input type="checkbox"/>	Advertising	← 2
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ATV	

All direct cost type items must have a selection prior to submittal. The system allows a partially completed list to be saved. When all items have had at least one checkbox selected, the Direct Cost Summary section in the General tab will indicate **Completed** and submission will be allowed.

All internal and outside costs that are directly allocated to projects must be marked on the list accordingly. Costs that are not allocated to projects should be marked as an indirect cost. Costs that are not incurred by the firm should be marked as N/A.

To be eligible as a direct reimbursable cost on WisDOT projects, an allocated cost must meet the appropriate criteria. Despite a CFR approval, failure to meet the criteria will result in WisDOT's recovery of invoiced costs.

Internal Allocations are company owned assets that are allocated to projects and billed on a per use rate. For example; a company owned/leased vehicle may be allocated and billed to projects using the IRS mileage rate.

The following criteria must be met.

- **Logs:** Detailed records of all direct and indirect activity must be used. "All" pertains to all client types. Original logs for each asset must include at a minimum, project identification, date, employee name or initials, and quantity. Those original logs serve as source documents used for job cost allocation entries, billings, the indirect cost rate credit, and audit testing.
- **Consistent Allocation:** Consistent cost treatment is required for all client use, regardless of contract terms and regardless of billing. A job cost function within the accounting software is found as the most reliable method of allocating. Firms without job cost capabilities will have the burden of proof to supply documentation that assets have been consistently allocated amongst clients.
- **Credit:** Since the ownership/lease costs of a company asset may be distributed throughout multiple

expense accounts and included in the indirect cost rate, a credit must be made to reduce the indirect cost rate. The credit is based on all direct billed and direct non-billed use throughout the year for all client types. The credit is required to ensure WisDOT does not share the direct use of other client costs and to remove the “double-billing” effect when WisDOT pays directly and through the application of the indirect cost rate on contracts and invoices.

- **Rate Support:** Each firm must be able to provide documentation how the asset allocation rate was determined. The actual cost of ownership/lease must be used in the rate determination, typically with projected use that is based on a comparison to prior years’ activity. Generally, market rates and profits are not allowed in determining the rates. Currently, IRS rates or lower are accepted without further rate support for company vehicle mileage.
- **Like Costs:** Like costs per FAR 31.202(a) provides that “no final cost objective shall have allocated to it as a direct cost any cost, if other costs incurred for the same purpose in like circumstances have been included in any indirect cost pool to be allocated to that or any other final cost objective.” Like cost categories should be allocated consistently in the accounting system. As an example, employee vehicle mileage (an outside cost) must be allocated to similar cost objectives in the same manner as company vehicle mileage (an internal allocation). One category of like costs may not be allocated directly to contracts while the related like cost category is recovered as part of the indirect cost rate.

Outside Costs, also referred to as direct pay, vendor costs, pass through costs, or third party costs, are expenses incurred on the behalf of a project and directly billed to the client. They are services and expenses obtained from unrelated outside sources. For example: employee vehicle costs are considered an outside cost, as well as a like cost to company vehicles (see like cost point above).

Notes section of the direct cost summary should be used to list your specific cost names that best fit into the categories shown in the summary.

Direct Cost Consultant Subcategory Examples Table

WisDOT Direct Cost Type	Consultant Subcategory
ATV	ATV (All Terrain Vehicle)
	ATV (All Terrain Vehicle) with Sprayer
	UTV (Utility Task Vehicle)
Camera Equipment	Aerial Photography Equipment
	Camera
Fees/Permits/Licenses	Fees/Permits/Licenses Titles
	Recording Fees
	Document Recording Fees
	Fees to obtain copies of plats and other recorded documents
Geotechnical/Asphalt/Concrete Equipment	Asphalt Equipment
	ATV Geotech Drill Rig
	Core Machine
	HMA (Hot Mix Asphalt) Extraction Equipment
	Air Meter
	Concrete Air Meter
	Drill Rig
	DCP (Dynamic Cone Penetrometer)
	Geoprobe Rig
	GPR (Ground Penetrating Radar)
	Hamburg Wheel
	IR (Infrared) Equipment
	Vibrating Hammer
	Vibratory Probe
Vibroflot	
Geotechnical/Asphalt/Concrete Supplies	Aluminum Plate
	Bentonite
	Bit
	Burlap
	Chloride Ion Concrete Test Kit
	Concrete Cylinder Break
	Concrete Cylinder Mold
	CPT (Cone Penetration Test)
	Jars & Lids
	Rebar
	Sieve
	SPT (Standard Penetration Test)
Inspection/Testing Equipment	Datalogger
	Depth-Sounder Meter
	Gas Monitor/Detector
	Air Meter/Monitor

	Water Level Logger
Inspection/Testing Supplies	Dye
	Cylinder Mold
	Jam Nut
Mapping Equipment	Maps
	Plats/Recording Fees
	Plots
	Digital Image Sensor
	LiDAR Sensor
Printing/Reproduction	Binding
	Bluelines/Blueprints
	Film/Development/Photos
	Mylar
	Printing/Reproduction/Copies (in-house)
	Printing/Reproduction/Copies (outside)
	Vellum
	Aerial Photos (commerically available; not a purchased service)
	DVD
	Plotting
	Durable Copy Plotting
	Safety Equipment
Safety Supplies	Blood Test
	Ear Plugs
	First Aid Kit
	Lead Paint Testing Kit
	Respirator
	Safety Glasses
	Safety Gloves
	Safety Jacket
Dust Mask	
Survey Equipment	GPS Equipment
	Laser Level
	Robotic Survey Equipment
	Total Station
	LIDAR
	Geodimeter
	Digital Survey Level
Survey Supplies	Monument
	Cap
	Survey Plug
	Survey Screw
	Hub Disc

	Lath
	Guard Posts
	Marking Paint
	Marker Posts & Plaques
	Survey Ribbon
	Monument Materials & Caps
Telecommunications	Conference Calls/Video/Web
	Fax
	Telephone
Traffic Counting Equipment	MioVision
	Traffic Counting Equipment
	Air meter
	Tube
Traffic Control Equipment	Delineator Posts/Cones
	Arrow Board
	Spikes
	Paint
	Road Signs
Travel: Tolls/Cabs/Parking/Bus	Tolls
	Cab
	Uber/Lyft
	Bus
	Parking Pass
	Parking Meter
	Taxi
	Parking Permit
	Bus
	Shuttle Bus

Examples

Completed General Tab

General CFR Questionnaire CFR Direct Cost Summary

Cancel History Instructions

GENERAL WORKFLOW OTHERS

Renewal Date : 05/31/2019

Comments on Renewal Date :
Extension

Fiscal Year End Date * : 12/31/2017

Has your Firm had a FAR * : No
Compliant indirect cost audit?

ATTACHMENTS

Type	
Management Representation & Certification	
Proposed Indirect Cost Rate Schedule	
AASHTO Internal Control Questionnaire (ICQ)	
Current Chart of Accounts	
Sample Timesheet	
Policies for Vacation and Sick Leave	
Bonus Policy	
Other Written Policies, As Requested in ICQ	
General Purpose Financial Statements	
Labor Base Summary and Total Labor Reconciliation	

View

WisDOT's Consultant Financial : Completed
Report Questionnaire

Note : Go to 'CFR Questionnaire' tab to fill the information

Direct Cost Summary : Completed

Note : Go to 'CFR Direct Cost Summary' tab to fill the information

Completed CFR Questionnaire Tab

General | **CFR Questionnaire** | CFR Direct Cost Summary

Cancel | Instructions

GENERAL | OTHERS

Firm Name : AUDIT, INC

Explain any Business combinations : None

REVENUE INFORMATION

Business Activity During Period	Total as Prime and Sub Consultant
WISDOT Gross Revenue *	800,000.00
Other Customer Revenue *	0.00
Total Firm Gross Revenue	800,000.00

Number of States in which the consultant operates * : 1

LIST STATES IN WHICH THE CONSULTANT OPERATES * :

State
Wisconsin

Firm's Cognizant State * : Wisconsin

Has Firm received a cognizant review/audit acceptance? : No

Has a cognizant review/audit commitment been made by a State or Agency? : No

ACCOUNTING INFORMATION *

ATTACHMENTS

Document Name	Url/Link	Title	Uploaded By	Uploaded Date	File Size
WisDOTAccountingQuestionnaire.pdf	NA		Justin	03/18/2021 7:58 AM	165.80KB

Completed CFR Direct Cost Summary Tab

General CFR Questionnaire **CFR Direct Cost Summary**

Cancel

Instructions

GENERAL OTHERS

Firm Name : AUDIT, INC

Fiscal Year End Date : 12/31/2017

DIRECT COST

Internal Allocation (Direct Cost)	Outside Cost (Direct Cost)	Indirect Cost	N/A	Title	Notes (Enter notes here)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Airfare/Railway Fare	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Asphalt Lab Test	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	ATV	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	ATV Geotech Drill Rig	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Binding	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Bluelines/Blueprints	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Boat	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CADD	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Camera	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Company Vehicle Mileage	

CFR Submitted Email

You have a task in Masterworks: Consultant Financial Report --> [Link to Consultant Financial Report in Masterworks](#)

Consultant: AUDIT, INC

FYE Date: 12/31/2017

Current Status: Submitted

Action Performed Date: 03/18/2021 7:59 AM

Action Performed By: Justin

Last Action Performed: Submit

Next Step (If applicable): Review

Workflow Action Notes History

03/18/2021 Justin: Submit / Action Notes: / Attachments: No.

CFR Sent for Review Email

You have a task in Masterworks: Consultant Financial Report --> [Link to Consultant Financial Report in Masterworks](#)

Consultant: AUDIT, INC

FYE Date: 12/31/2017

Current Status: Sent for Review

Action Performed Date: 03/18/2021 8:01 AM

Action Performed By: Justin Kiekhaefer

Last Action Performed: Review

Next Step (if applicable): Reject OR Return for more info OR For Approval

Workflow Action Notes History

03/18/2021 Justin Kiekhaefer: Review / Action Notes: Assigned to Justin Kiekhaefer justin.kiekhaefer@dot.wi.gov / Attachments: No.

03/18/2021 Justin: Submit / Action Notes: / Attachments: No.



CFR Return for more Info Email

You have a task in Masterworks: Consultant Financial Report --> [Link to Consultant Financial Report in Masterworks](#)

Consultant: AUDIT, INC

FYE Date: 12/31/2017

Current Status: Returned for more info

Action Performed Date: 03/18/2021 8:07 AM

Action Performed By: Justin Kiekhaefer

Last Action Performed: Return for more info

Next Step (if applicable): Resubmit

Workflow Action Notes History

03/18/2021 Justin Kiekhaefer: Return for more info / Action Notes: See Email / Attachments: No.

03/18/2021 Justin Kiekhaefer: Review / Action Notes: Assigned to Justin Kiekhaefer justin.kiekhaefer@dot.wi.gov / Attachments: No.

03/18/2021 Justin: Submit / Action Notes: / Attachments: No.

CFR Return for more Info 2nd Notice Email

This is a second notice that you have a task in Masterworks: Consultant Financial Report --> [Link to Consultant Financial Report in Masterworks](#)

Consultant: AUDIT, INC

FYE Date: 12/31/2017

Current Status: Returned for more info

Action Performed Date: 03/18/2021 08:07:18

Action Performed By: Justin Kiekhaefer

Last Action Performed: Return for more info

Next Step (if applicable): Resubmit

Workflow Action Notes History

03/18/2021 Justin Kiekhaefer: Return for more info / Action Notes: See Email / Attachments: No.

03/18/2021 Justin Kiekhaefer: Review / Action Notes: Assigned to Justin Kiekhaefer justin.kiekhaefer@dot.wi.gov / Attachments: No.

03/18/2021 Justin: Submit / Action Notes: / Attachments: No.

CFR Returned for more Info Instructions

If the assigned CFR reviewer has follow-up questions for you the email below will be sent to the employee that is registered as the *Consultant – CFR* role in Masterworks.

1. The “Last Action Performed” is the last action that was completed successfully, this can be completed by the consultant or the WisDOT CFR reviewer depending on what the last completed step was.
2. The “Next Step (if applicable)” is the next step that needs to be completed, can be completed by the consultant for the WisDOT CFR reviewer depending on what the next step is.
3. The WisDOT CFR reviewer may add notes to the email and can be found in email noted here.

You have a task in Masterworks: Consultant Financial Report --> [Link to Consultant Financial Report in Masterworks](#)

Consultant: AUDIT, INC
FYE Date: 12/31/2017
Current Status: Returned for more info
Action Performed Date: 03/18/2021 8:07 AM
Action Performed By: Justin Kiekhaefer
Last Action Performed: Return for more info **1**
Next Step (If applicable): Resubmit **2**

Workflow Action Notes History

03/18/2021 Justin Kiekhaefer: Return for more info / Action Notes: See Email / Attachments: No.
03/18/2021 Justin Kiekhaefer: Review / Action Notes: Assigned to Justin Kiekhaefer justin.kiekhaefer@dot.wi.gov / Attachments: No.
03/18/2021 Justin: Submit / Action Notes: / Attachments: No.

The WisDOT CFR reviewer will upload a document to Masterworks with the follow-up questions. The reviewer will also include a note that will populate in the notification email from Masterworks. The note will typically only include notes on how to access the reviewer’s follow-up questions. The document can be found by either using the link in the email or by selecting the “History” button within the CFR page of Masterworks. If using the “History” button a pop-up window will appear, scroll to the bottom of the pop-up window to see the attachments added by the CFR Reviewer.

1. To download the document, click next to the name of the document to highlight/select the document.
2. Then click on the green down arrow to download the document. This will allow you save the document to your computer and add responses directly to the document.

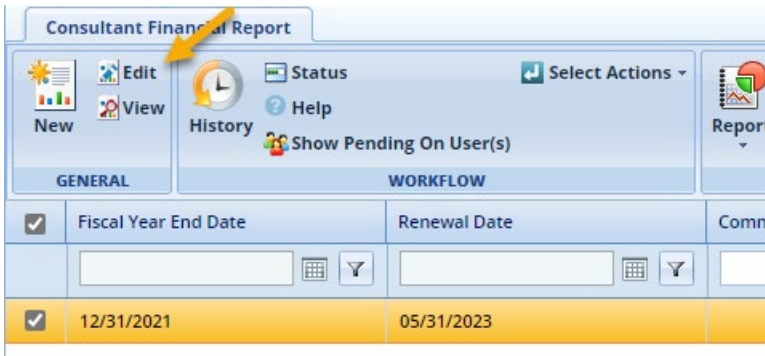
Document Name	Title	Uploaded By	Uploaded Date	File Size
CFR Questions (7-12-21).docx	CFR Questions	Craig Felder	07/12/2021 12:37 PM	13.78KB

3. Locate your downloads folder or follow your internet browser options to save the downloaded document to your computer and edit as necessary.

If the CFR reviewer is asking for an update on a specific document and updates are necessary,

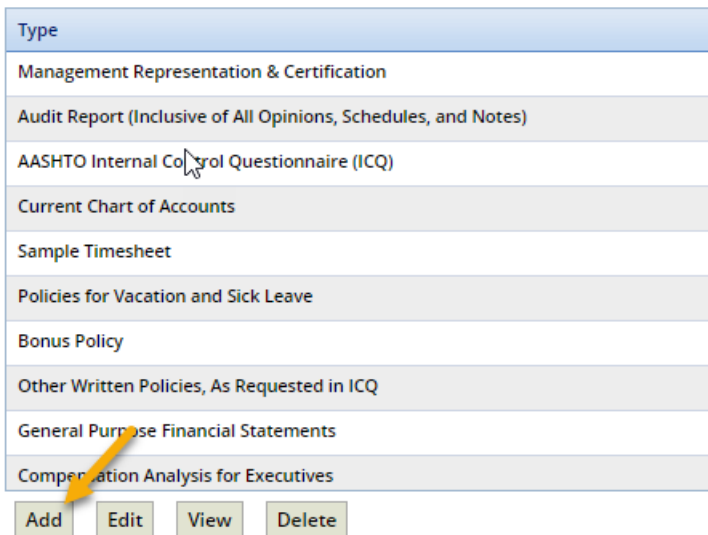
upload the document to that specific folder within the “General” tab of the CFR page. For example, if the CFR reviewer is asking for an update to be made to the proposed indirect cost rate schedule upload the revised schedule to the “Proposed Indirect Cost Rate Schedule/Audit Report” (depending on the type of indirect cost rate schedule that is being submitted) attachment type. If there is not a specific attachment type, the “Other Documents” attachment type can be used for miscellaneous documents that need to be uploaded to Masterworks. Masterworks may show an error message (duplicate file error) if the name of the document is the same as the one previously uploaded. Revise the new document with the date, v2, or etc.

1. Make sure you are in “Edit” mode of the CFR.

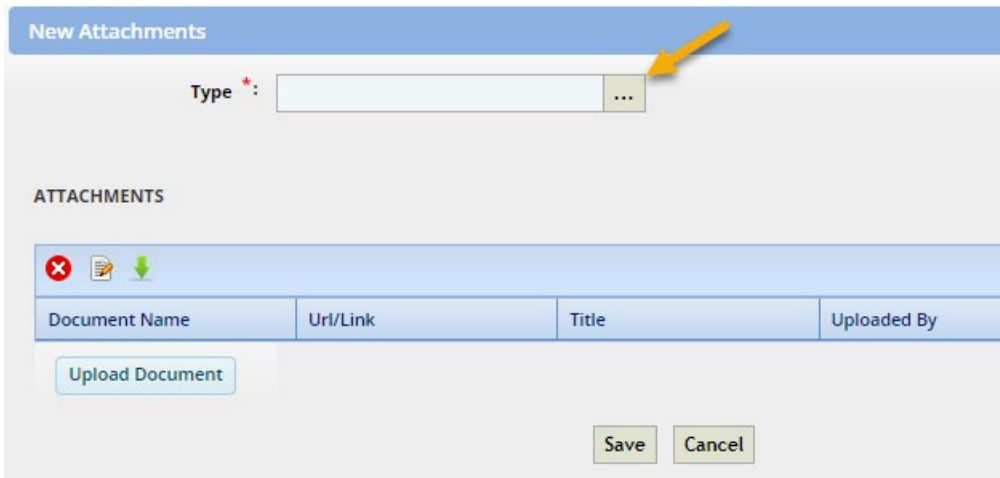


2. Click on the “Add” button.

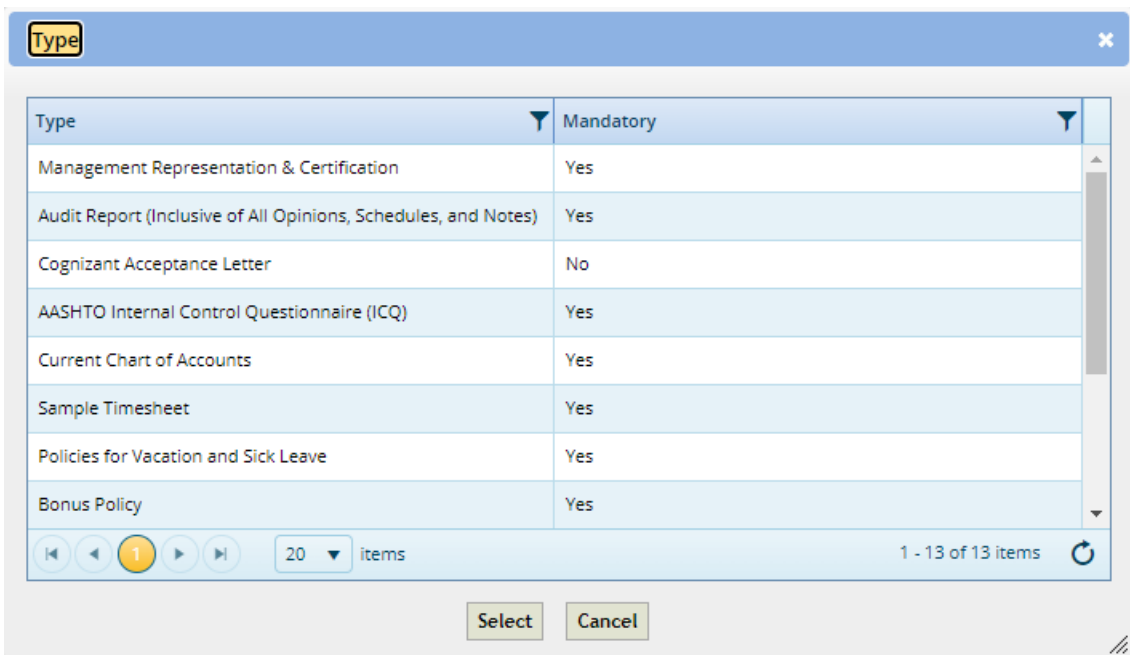
ATTACHMENTS



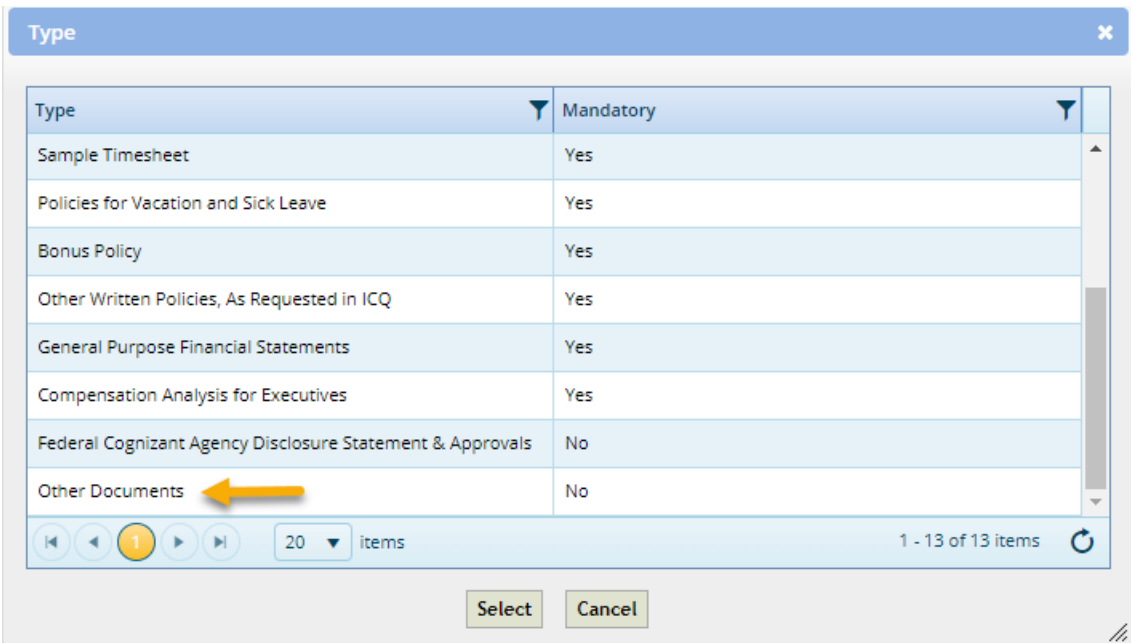
3. Select the Specific Attachment type you were asked to update. Click on the “...” of the pop-up window.



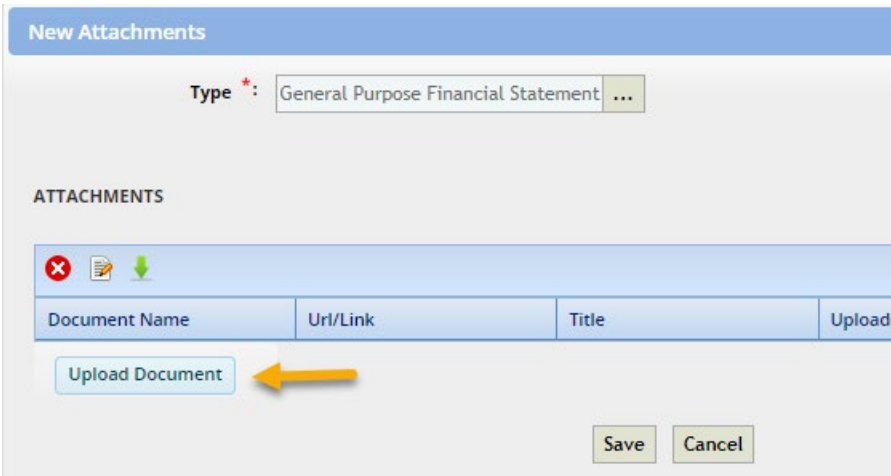
4. This will open the attachment types that you can select from. Select the specific attachment type the WisDOT CFR reviewer asked to be updated.



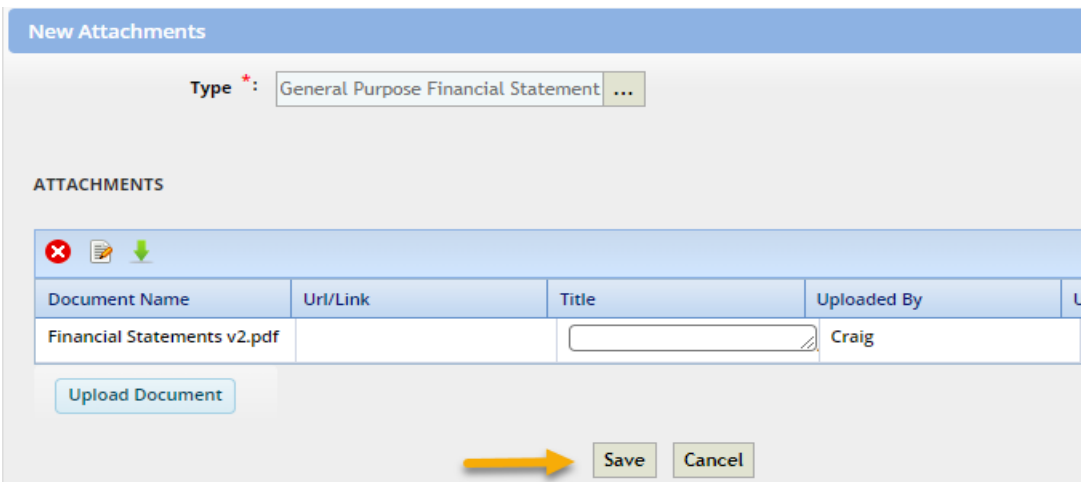
5. If there is not a specific attachment type, scroll to the bottom of the pop-up window and select "Other Documents".



6. After selecting the attachment type, click on “Upload Document”



7. Search your computer for the document that you are uploading and click “Save”.



If you get an error message that states “Some of the file(s) already exist”, rename the document you are trying to upload. Try adding v2, the date, etc.

The screenshot shows a web interface titled "New Attachments". At the top, there is a dropdown menu for "Type" with "General Purpose Financial Statement" selected. Below this is a section labeled "ATTACHMENTS" containing a table with the following data:

Document Name	Url/Link	Title	Uploaded By
Financial Statements v2.pdf		<input type="text"/>	Craig
Financial Statements v3.pdf		<input type="text"/>	Craig

Below the table is an "Upload Document" button. At the bottom of the interface are "Save" and "Cancel" buttons.

8. Click “Save” and the document(s) that you uploaded are saved in the CFR submission.

If you receive an error message and the documents are not uploaded, email DOTMasterworks@dot.wi.gov for support.

Ensure that you re-upload a new Management Representation and Certification document in the General Tab. If this is not completed, you will not be able to resubmit the CFR for review. Every time the CFR is sent back for more information and you are resubmitting the CFR in Masterworks this step will need to be completed.