

# **MOST COMMON PRE-AUDIT FINDINGS/ADJUSTMENTS**

1. Adjusting to most current Overhead Rates both Prime and Subs
2. Adjusting DL Rates, both prime and subs
  - a. labor rates to actual, plus escalation
  - b. Adjustment of labor to field (infrequent)
3. Adjustment of Travel Costs, both Prime and Subs
  - a. often include meals on travel days
4. Adjustment of ODC items, both prime and subs
  - a. Other Direct Costs not having backup
5. Limited prime or sub with no FAR OH Audit experience to the MBTA's 100% default OH Rate
6. Adjusting Fee, both prime and subs
7. Adjusting labor hours, both prime and subs

*Note: All adjustments effect the fix fee*