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