

Final Audit process:

1. SALT requests a final audit when one of the following conditions are met:
 - a. Contract cost maximum has been reached and no amendment request has been received from LPA.
 - b. Final billing is indicated on [cover sheet](#) of payment request.
 - c. Contract has expired.
2. Audit needs copies of all agreements and subconsultant agreements.
3. LPA supplies information as requested by Audit.
4. Mn/DOT Audit reviews all payment requests and contract language.
5. Mn/DOT Audit prepares Audit Certificate
6. SALT reviews Audit Certificate when received.
7. SALT forwards a copy of Audit Certificate to LPA for their review.
8. SALT waits 30 days or to date specified in audit adjustments letter. If no response is rec'd or if LPA agrees, SALT signs Audit Certificate.
9. SALT sends signed Audit Certificate to Mn/DOT Audit.
10. Mn/DOT Audit returns Audit Certificate to SALT.
11. SALT prepares final payment request and forwards to:
 - a. SALT Finance.
 - b. DSAE.
 - c. LPA.
12. Project is closed out final financial closeouts completed.
13. If response is rec'd and the LPA does not agree with Audit Certificate, SALT works with LPA and audit to resolve differences or [audit adjustments](#) can be written for certain types of citations.

Audit adjustments:

1. Audit adjustments can be made by SALT if the auditor cites something that has been agreed to, but not covered in the contracts.
2. These types of items can be adjusted:
 - a. Materials used on the project, but denied because they were purchased before the agreement was executed.
 - b. Work done after authorization, but before contract was executed.
 - c. Work done after agreement expires when no one realizes it expired.
 - d. Additional work for the performance of the project that was added later on and not fully documented.
 - e. Etc. as allowed by State and federal regulations
3. These things cannot be adjusted:
 - a. Audited overhead rates.
 - b. Work done prior to FHWA authorization.
 - c. Work not federally eligible.
 - d. Etc.