



# COMMONWEALTH of VIRGINIA

## DEPARTMENT OF TRANSPORTATION

Stephen C. Brich, P.E.  
Commissioner

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June 17, 2024

### MEMORANDUM

**To:** Ben Mannell, Assistant Division Administrator  
VDOT Transportation & Mobility Planning  
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**CC:** Martha Shickle, Executive Director  
Richmond Regional Planning District Commission  
[martha@planrva.org](mailto:martha@planrva.org)

**From:** Bradley W. Gales, Director  
VDOT Office of Assurance & Compliance

**Subject:** **Richmond Regional Planning District Commission (RRPDC) – Indirect Cost Allocation Plan Review for the Fiscal Year Ended June 30, 2023 (ACO 2024-174) as required by 2 CFR Part 200**

Pursuant to the delegation of responsibility for an Indirect Cost Allocation review by the Federal Highway Administration (FHWA), the cognizant agency to VDOT under the federal-state relationship of the Federal-Aid Highway Program, we have performed a review of the indirect cost and fringe benefit rates submitted as part of the indirect cost proposal and audited financial statements of the Richmond Regional Planning District Commission for the fiscal year ended June 30, 2023. The financial statements were audited by Dunham, Aukamp & Rhodes, PLC, Certified Public Accountants. The CPA represented that the financial statements were audited in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards, and Commissions* issued by the Auditor of Public Accounts of the Commonwealth of Virginia.

Our review was substantially less in scope than an audit. We have addressed ourselves solely to the indirect cost and fringe benefit rates, based on the indirect cost proposal and audited financial statements, for the period July 1, 2022, through June 30, 2023.

Based on the review, we are not aware of any material modifications required of the indirect cost rate and fringe benefit rates for the fiscal year ended June 30, 2023. The proposed indirect cost rate of 59.70% and fringe benefit rate of 52.65% are approved subject to audit. The approved rates

are for use during the period July 1, 2024, through June 30, 2025, and are subject to adjustment upon receipt of additional information affecting the cost allocation methodology.

If we can be of further assistance, please call Dorcene Fox at (804) 486-2283 or me at (804) 786-2825.