



AUDITOR-CONTROLLER

Riverside County Auditor-Controller
Audits and Specialized Accounting Division
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Auditor-Controller Review of Rates and Fees

Pursuant to Board of Supervisors Policy B-4, County departments wishing to establish a fee, or revise an existing fee for service provided to other County departments, other public agencies, organizations, or individuals are required to obtain approval by the County Executive Office and Office of the Auditor-Controller prior to submitting their rate request to the Board of Supervisors.

Federal Office of Management and Budget Circular A-87 provides guidance for determining costs that may be recovered in fees.

The department should provide documentation regarding the methodology and calculations used to determine the proposed fee or fee revisions. Refer to the list below for specific Auditor-Controller documentation requirements:

Auditor-Controller rate review documentation requirements

Description of rates being submitted

Description of methodology used to determine rates

Direct salary / benefits costs by classification

- include hourly rate of pay & benefits rate

Direct costs by line item included in rate - (non-salary / benefit)

Departmental administrative overhead costs included in rate

Departmental indirect costs by line item included in rate

Countywide overhead costs

Schedule of fixed asset amortization

Copy of Indirect Cost Rate Proposal (ICRP) if applicable

Copy of budget if applicable

Time studies if applicable

Productive hourly rate computations if applicable

Code references if rates are statutorily set

Related offsetting revenues

Fee ordinance reference if applicable

ISF retained earnings information if applicable

Summary showing current rates / revised rates

Form 11

The above list is not all inclusive, as additional documentation may be required in support of some rates. This additional documentation will be requested as necessary.