**External Audit Branch**

**Audit Selection**

**Calendar Year 2024**

We have selected the following KY based firms to audit their FY 2024 Indirect Cost Rate:

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| Arnold Consulting Engineering Services, Inc. |
| Bacon Farmer Workman Engineering & Testing, Inc. |
| Cultural Resource Analysts |
| EA Partners, PLLC |
| Horn & Associates, Inc. |
| HMB Professional Engineers |
| Linebach Funkhouser |
| Tunnel Management, Inc. |

The following KY based firms shall seek a CPA to perform their FY 2024 Indirect Cost Rate Audit:

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| American Engineers, Inc. |
| GRW Aerial Surveys, Inc. |
| GRW Engineers, Inc. |
| Palmer Engineering |
| QK4, Inc. |
| Quantum Spatial, Inc. |

If you are a Kentucky based firm, expect to get a contract on a Kentucky Transportation Cabinet project, and have not been selected for an audit, you may engage a CPA firm to perform your indirect cost rate audit in accordance with the AASHTO audit guide or request we review your indirect cost rate.

If you need a cognizant letter of concurrence with your indirect cost rate approval, please notify us as soon as possible so that we may fit you into our audit plan.

For those firms selected above, If you do not need a cognizant letter of concurrence you may receive an approval or a desk review rather than an audit.