**External Audit Branch**

**Audit Selection**

**Calendar Year 2023**

We have selected the following KY based firms to audit their FY 2022 Indirect Cost Rate:

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

The following KY based firms shall seek a CPA to perform their FY 2022 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 must 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.