

Consultants should provide the following by the last day of the fifth month following the close of FY 2023 in accordance with ARDOT's Indirect Cost Rate Audit Requirements:

- FAR compliant audit report completed by an independent Certified Public Accountant (CPA)
- Certification of Final Indirect Costs
- AASHTO Internal Control Questionnaire
  - a. Approval of the rate by the firm's home state
  - b. Cognizant letter from home state, if applicable
  - c. Approvals by other State Transportation Agencies (STA)

The above information should be sent to [consultantinvoices@ardot.gov](mailto:consultantinvoices@ardot.gov) copying [camille.moyer@ardot.gov](mailto:camille.moyer@ardot.gov).

\*Note regarding Paycheck Protection Program (PPP) loans:

Loan forgiveness should be treated as a reduction in the Indirect Cost Rate to the extent the loan forgiveness was used to pay allowable expenses. Reductions in indirect overhead costs due to PPP loan forgiveness shall be reflected in the subsequent adjusted indirect cost rate. Details of the PPP loan and any loan forgiveness shall be disclosed in the notes to the Indirect Cost Rate Audit Report. This disclosure shall include details and totals of all indirect costs paid with PPP loan funds.