



Revised: October 31, 2014

Submittal Format for a CPA Audit Report

CPA's Indirect Cost Rate Report

With the following attachments:

1. Completed [AASHTO Internal Control Questionnaire](#) (ICQ)(fillable PDF)
2. [Certification of Final Indirect Costs](#)
3. Compensation analysis of executives (By surveys, TxDOT requires 3 surveys, or by the New [NCM](#)). If by surveys, copies of surveys must be attached. Compensation analysis must be signed and dated by an Officer of the Company.
4. Copy of the detail Trial Balance.
5. Organization Chart.
6. Audited Financial Statements (if any).
7. Chart of Accounts.
8. Method of depreciation used by firm and copy of the depreciation list of all assets.
9. List of bonus paid by name or id number and amount.
10. Copy of bonus plan.

Submittal recommendation: The audit report with listed attachments is typically submitted via email. This is the preferred method. Refer to the email address provided under the section labeled Submittal and Review Process for Administrative Qualification.