

Notice to Consultants Requesting Indirect Cost Rate Approval:

To ensure compliance with the AASHTO Uniform Audit & Accounting Guide, the Internal Control Questionnaire will be required as part of the Florida Department of Transportation (FDOT) Procurement Office Cost Analysis starting with the 2024 rate reporting. The Internal Control Questionnaire may be accessed from the FDOT Procurement website at the following link:

[AASHTO Internal Control Questionnaire \(ICQ\) for Consulting Engineers](#)

Please be advised that FDOT will require completion of the Internal Control Questionnaire along with the Cost Certification and overhead rate support for firms submitting indirect cost rates for approval. This Questionnaire is required beginning July 1, 2025.

If you have any questions concerning this notice, please contact your CPA auditor or Jill Sittig or Jon Cook in the Procurement Office.