



INDIANA DEPARTMENT OF TRANSPORTATION

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Mike Braun, Governor
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Labor Testing Work Paper Review

The External Audit Group is reviewing CPA audit workpapers to obtain assurance that the CPA firm is performing audit procedures in accordance with the 2024 Audit Guide. Our expectation is that the CPA's audit workpapers will contain sufficient and appropriate evidence to support the CPA's opinion that the consulting firm is in compliance with Federal Acquisition Regulations (FAR).

Consultants must notify their CPA firm that the labor testing workpaper package is required to be submitted separately to INDOT.

The workpaper review template is available as Appendix A – CPA Workpaper Review Template on the AASHTO Internal/External Audit Subcommittee webpage:

<https://transportation.org/audit/resources/eap-subcommittee-resources/>

INDOT reviews only workpapers for Section V.C. LABOR ACCOUNTING SYSTEM

