

**Can ARPA funds be used to
pay for the extra costs of a
Single Audit, if one is
needed?**



Certain federal regulations are applicable to your ARPA award, such as [Uniform Guidance \(2 CFR Part 200\)](#). Section 200.425 discusses audit services and states: “A **reasonably proportionate share of the costs** of audits required by, and performed in accordance with, the Single Audit Act Amendments of 1996 ([31 U.S.C. 7501-7507](#)), as implemented by requirements of this part, **are allowable**.” If you expended funds from multiple federal grant programs in a fiscal year, each program would pay a **proportionate** share of the cost of the Single Audit.

