

**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.

