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

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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(opens in a new tab)), 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.

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