

FIRST-TIME SINGLE AUDIT

with COVID-19 federal funding

THRESHOLD

The Single Audit threshold is **\$750,000** of expenditures in total Federal financial assistance (how much you **spend**, regardless of how much you received).

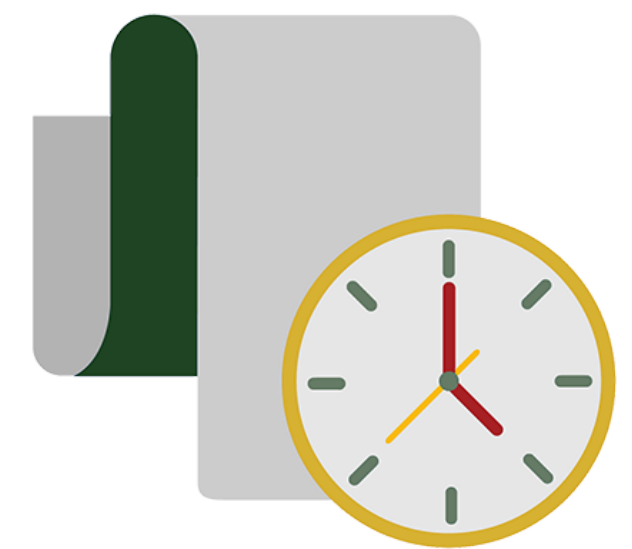


COMMUNICATION

Finance Officers should be **actively** communicating with their department heads to identify all COVID-19 federal funding. Local governments could receive, based on new application(s) or participation in a pre-existing federal program, funding from more than 90 COVID-related programs.

DEADLINES

Governments with fiscal years ending Dec. 31, 2020, must have their Single Audits submitted to the Federal Audit Clearinghouse **no later than Sept. 30, 2021**. This may mean you'll need to have an annual audit for fiscal year end Dec. 31, 2020, if you qualify for a Single Audit.



NOTIFICATION

Local governments that may qualify for a Single Audit for the first time (ever, or in recent years) should notify their auditors **as soon as possible**. Regional AOS office contact info is [available here](#).