

29 C.F.R. § 97.26

Non-Federal audit.

- (a) *Basic rule.* Grantees and subgrantees are responsible for obtaining audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations.” The audits shall be made by an independent auditor in accordance with generally accepted government auditing standards covering financial audits.
- (b) *Subgrantees.* State or local governments, as those terms are defined for purposes of the Single Audit Act Amendments of 1996, that provide Federal awards to a subgrantee, expends \$300,000 or more (or \$500,000 or more for fiscal years ending after December 31, 2003 or such other amount as specified by OMB) in Federal awards in a fiscal year, shall:

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