

## 29 C.F.R. § 99.200

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### Audit requirements.

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- (a) *Audit required.* Non-Federal entities that expend \$300,000 or more in a year in Federal awards (or \$500,000 for fiscal years ending after December 31, 2003) shall have a single or program-specific audit conducted for that year in accordance with the provisions of this part. Guidance on determining Federal awards expended is provided in § 99.205.
- (b) *Single audit.* Non-Federal entities that expend \$300,000 or more in a year in Federal awards (or \$500,000 for fiscal years ending after December 31, 2003) shall have a single audit conducted in accordance with § 99.500 except when they elect to have a program-specific audit conducted in accordance with paragraph (c) of this section.

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