21 NCAC 08N .0411 AUDITS SUBJECT TO THE SINGLE AUDIT ACT

A CPA rendering audit services to a state or local government entity, non-profit organization, or other entity that is subject to the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act Amendments of 1996, P.L. 104-156, must comply with the Single Audit Act amendments as implemented through Subpart F - Audit Requirements of Title 2 of C.F.R., Chapter II, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR part 200). 2 CFR part 200 is hereby incorporated by reference, including subsequent amendments and editions. This document may be accessed at www.ecfr.gov/current/title-2 at no cost.

History Note: *Authority G.S. 55B-12; 57D-2-02; 93-12(9);*
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