

**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).

*History Note:      Authority G.S. 55B-12; 57D-2-02; 93-12(9);  
Eff. September 1, 2023.*