

Steps To Help Ensure Your Firm and Single Audit Clients Are Up-to-speed On the Uniform Guidance

1. Confirm that your partners and staff are aware of the following major changes resulting from the [Uniform Guidance](#):
 - a. The threshold for a single audit was increased to \$500,000 to \$750,000.
 - b. The auditee's requirements for preparing the Schedule of Expenditures of Federal Awards (SEFA) have changed.
 - c. The low risk auditee criteria have been updated.
 - d. The minimum Type A program threshold is now \$750,000.
 - e. The risk criteria and/or risk assessment strategy for both Type A and Type B programs has been revised.
 - f. The effective date provisions are such that auditors may need to test older federal awards using "pre-Uniform Guidance" compliance criteria and newer federal awards using the Uniform Guidance compliance criteria.
 - g. Each auditee's entire reporting package will now be made public, including your auditor's reports and Schedule of Findings and Questioned Costs.
2. Listen to a free, archived version of the AICPA Governmental Audit Quality Center (GAQC) web event, "[Avoiding Common Deficiencies in Yellow Book and Single Audits.](#)" You need not be a GAQC member to listen to this no-CPE archive.
3. Review the AICPA's free [AICPA Competency Framework: Governmental Auditing](#), which includes single audit competencies, and take the free knowledge checks on the AICPA's [Competency and Learning site](#) to assess whether there are gaps in your or your staff's understanding of the Uniform Guidance.
4. Consider becoming a member of the [GAQC](#). To learn more, [click here](#).
5. Consider the AICPA's exam-based [single audit certificate program](#) as a way to demonstrate your competencies surrounding single audit engagements and to show your commitment to performing high-quality audit engagements.

Helping Your Clients

To help ensure your clients are fully aware of their responsibilities under the Uniform Guidance, encourage them to consider the free resources available from the GAQC, including:

1. A free, archived version of the GAQC web event entitled "[How an Auditee Can Prepare for a Single Audit under the Uniform Guidance.](#)" Your client need not be a GAQC member to listen to this no-CPE archive.
2. The [GAQC Auditee Resource Center](#), which contains numerous resources, is available for free to non-members on the GAQC website.