

## Single Audits - What Guidance Is Available?

### Overview

Entities that receive federal funds may be subject to certain federal requirements including those cited in Uniform Guidance. The Office of Management and Budget is responsible for publishing and periodically updating requirements in the Uniform Guidance.

### Guidance

There are three readily available sources for information or guidance on Uniform Guidance including Single Audit requirements:

- Review of Uniform Guidance as presented on the internet.
  - See <https://ecfr.io/Title-2/Part-200>.
- Your external independent Certified Public Accountant
- Financial Compliance

### Assistance

Your independent Certified Public Accountant is a key resource for assistance. You may also contact Financial Compliance for assistance at [fmfinance@twdb.texas.gov](mailto:fmfinance@twdb.texas.gov) or (512) 463-6775.