**Single Audit Requirements for Subrecipients**

Subrecipients that expend $1,000,000 or more in Federal awards during their fiscal year must conduct either a single audit, following the requirements outlined in 2 CFR 200 Subpart F, or a program-specific audit as stipulated by the terms and conditions of the award. A program-specific audit can only be elected if all Federal awards expended were received from the same Federal agency (or the same pass-through entity), and that agency (or pass-through entity) approves the program-specific audit in advance.

Some federal sponsors could have lower audit thresholds, e.g. CDC. As a policy, the CDC has lowered the threshold for foreign-based recipients and sub-recipients. They are now required to conduct audits if they expend $300,000 or more under all U.S. government grants during their fiscal year. When a single audit is not mandatory, foreign-based recipients may choose to have a program-specific audit conducted in accordance with 45 CFR 75.501.

The Single Audit requirement applies to all subrecipients, including foreign-based subrecipients. It’s essential to discuss the need for a single audit during the proposal submission stage.