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Sep. 02, 2015



**THOMSON REUTERS**

Updates to [Thomson Reuters Checkpoint](#) provide customers with a single audit tool for the first time that complies fully with the Office of Management and Budget's (OMB) recently released *2015 Compliance Supplement*. Specifically, this edition of [PPC's SMART Practice Aids—Single Audit](#) simplifies the new administrative requirements and cost principles for both OMB Circular A-133 audits and Uniform Guidance audits.

In December 2013, the OMB issued its *Uniform Administrative Requirements, Cost*

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incorporates the administrative requirements and cost principles for both the previous guidelines and the new Uniform Guidance.”

This edition of [PPC's SMART Practice Aids—Single Audit](#) provides updated content based on the *2015 Compliance Supplement*, which is effective for audits of fiscal years beginning after June 30, 2014 (years ending June 30, 2015 or later). It also incorporates the audit requirements in OMB Circular A-133, for audits of fiscal years ending before December 26, 2015.

A future release of [PPC's SMART Practice Aids—Single Audit](#) will include updated content, logic, and forms for audits subject to the audit requirements in the Uniform Guidance, which is effective for audits beginning on or after December 26, 2014 (years ending December 31, 2015 or later).

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