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From: Auditor of State's Center for Audit Excellence  
To: All IPA Firms  
Subject: Single Audits - Low Risk Auditee Status - Waiver Requests  
Date: November 23, 2015

The audit requirements piece of the Uniform Guidance (2 CFR 200) takes effect beginning with 12/31/15 audits. Prior to that, A-133.530 permitted cognizant or oversight agencies to issue waivers in certain circumstances to allow an entity to qualify as a low-risk auditee, that otherwise would not have. However, once effective, 2 CFR 200.520 no longer permits such waivers to be granted.

Beginning with 12/31/15 audits, waiver requests should no longer be submitted to cognizant or oversight agencies for low-risk auditee status.

Please contact the Center for Audit Excellence if you have any questions.