

# Policy Advisory Volume 38 No. 1

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# Policy Advisory

## Policy DIE and DIE-R — Audits/Financial Monitoring and Audits/Financial Monitoring (Regulation)

**\*\*Removes the “June 2016” reference to the Office of Management and Budget (OMB) Compliance Supplement--ensure the policy points to the current version used for audit and compliance purposes**

**\*\*Regulation DIE-R was updated to align the District’s audit and financial monitoring terms with current federal and state requirements**



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**\*\*The most significant change reflects the Office of Management and Budget's revisions to Uniform Guidance, which increased the Single Audit threshold from \$750,000 to \$1,000,000 in federal grants expended during a fiscal year (2 C.F.R. 200.501)**

**\*\*This updated threshold applies beginning with FY 2026 audits, as noted in the regulation**



***THANK YOU***

**Mingus Union High  
School District #4**

