



## **Single Audit & Overview of New GASB Standard Requirements**

Finance Commission  
June 25, 2025

# Single Audit – FY23/24

## Department of Housing and Urban Development

- 14.239 – Home Investment Partnership Program. \$1,736,628.50

## Department of Transportation

- 20.205 – Highway Planning and Construction Cluster.  
\$868,031.11

## Department of Homeland Security

- 97.036 – Disaster Grants – Public Assistance. \$3,340,898.23
- 97.039 – Hazard Mitigation Grant Program. \$1,258,210.88

# Overview of New GASB Standard Requirements

No.101 –  
Compensated  
Absences

No. 102 – Certain  
Risk Disclosure

No. 103 – Financial  
Reporting Model  
Improvements

No. 104 –  
Disclosure of  
Certain Capital  
Assets

# Questions?

