



COPAS Audit Per Diem Rates

| Effective Date | Per Diem Rate |
|-----------------------|----------------------|
| April 1, 2006 | \$ 640 |
| April 1, 2007 | 675 |
| April 1, 2008 | 710 |
| April 1, 2009 | 740 |
| April 1, 2010 | 770 |
| April 1, 2011 | 800 |
| April 1, 2012 | 815 |
| April 1, 2013 | 825 |
| April 1, 2014 | 840 |
| April 1, 2015 | 870 |
| April 1, 2016 | 890 |
| April 1, 2017 | 910 |
| April 1, 2018 | 930 |

The audit per diem rate is intended for use by non-operators to establish benchmarks when sharing audit costs for audits conducted in the U.S. It is not intended for use in establishing rates paid to contract auditors or auditing firms. COPAS no longer publishes a per diem rate for audits conducted outside the U.S.