RIZ 2017 Audit Programs

June 30, 2017

AUDIT STRATEGY
SINGLE AUDIT

PROGRAM IDENTIFICATION

For programs with ARRA funding and no separate CFDA #, list the ARRA portion on a separate line and add the prefix "ARRA - " to the program name.

					Type B	
Federal Program	**CFDA #**	**Federal Awards Expended**	**% of Total Federal Awards Expended**	**Type A Program (X)**	**Primary Program (X)**	**Relatively Small Program (X)**
TOTAL						

Determine the appropriate amounts to be used as program thresholds:

Type A			**Type B**		
Total Federal Assistance	$		Type A threshold	$	
Percentage multiplier (3%)*	X	0.03	Percentage multiplier (25%)	X	0.25
Type A threshold: greater of $750,000 or 3%	$		Type B threshold	$	

Relatively small programs are programs less than the Type B threshold. Risk assessments are not required to be performed on relatively small programs.
* - For total federal awards less than or equal to $100 million.

NOTE: A Single Audit is not required if total federal expenditures are less than $750,000.