

DISTRICT 2018 Audit Programs

June 30, 2018

**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.

Federal Program	CFDA #	Federal Awards Expended	% of Total Federal Awards Expended	Type A Program (X)	Type B	
					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 <u>0.03</u>	Percentage multiplier (25%)	X <u>0.25</u>
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.

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