

DISTRICT 2018 Audit Programs

June 30, 2018

**AUDIT RISK
TYPE A PROGRAM RISK ASSESSMENT**

Program Name:						
CFDA #						
Last FY Audited as a Major Program **						
Current and Prior Experience:						
Program was audited as a major program in one of the last two years. (2 CFR 200.518(c)(1)) (1)	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N
No material weaknesses were noted in the most recent audit period. (2 CFR 200.518(c)(1)(i)) (1)	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
No material instances of non-compliance, resulting in an opinion modification were noted in the most recent audit period. (2 CFR 200.518(c)(1)(ii)) (1)	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
No known or likely questioned costs which exceeded 5% of the total federal awards expended for the program were noted in the most recent audit period. (2 CFR 200.518(c)(1)(iii)) (1)	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
Results of audit follow-up did not indicate a significant increase in risk. (2 CFR 200.518(c)(1))	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
Oversight (Federal and/or Pass-through entities):						
Recent monitoring reviews were performed and noted no significant problems. (2 CFR 200.518(c)(1) and 200.519(c)(2)) (2)	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
OMB has not identified the program as a high risk or non-low-risk program in the Compliance Supplement. Verify with the client. (2 CFR 200.518(c)(2))	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N
Inherent Risk:						
No significant changes in personnel or systems affecting the program have been identified. (2 CFR 200.518(c)(1)) (3)	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N
Overall Risk Analysis:						
Low Risk Type A Program						
Non-Low Risk Type A Program						

(1) - This criteria must be met in order to consider a Type A program low-risk.

(2) - Obtain copy of monitoring review or other documentation to support significant problems identified.

(3) - If this criteria is not met, the auditors should document the changes in personnel or systems which significantly affected the risk assessment.

** - Uniform Guidance states in part, for a Type A program to be considered low-risk, it shall have been audited as a major program in at least one of the two most recent audit periods. This ensures all Type A programs are tested as major at least once every three years.

DISTRICT 2018 Audit Programs

June 30, 2018

**AUDIT RISK
TYPE B PROGRAM RISK ASSESSMENT**

Program Name:						
CFDA #						
Last FY Audited as a Major Program						

Current and Prior Experience:
 No significant deficiencies/material weaknesses or material instances of non-compliance were noted in the last year the program was audited. (2 CFR 200.519(b)(1))
 Persons administering program are experienced and appear competent. (2 CFR 200.519(b)(1))
 The program is not administered under multiple internal control structures. (2 CFR 200.519(b)(1)(i))
 Monitoring of subrecipients is adequate. (2 CFR 200.519(c)(1))
 Information systems used for processing are established and adequate. (2 CFR 200.518(c)(1))
 Prior audit findings have been corrected.
 (2 CFR 200.519 (b)(2)) (*)

Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA

Oversight (Federal and/or Pass-through entities):
 Recent monitoring reviews were performed and noted no significant problems. (2 CFR 200.518(c)(1))
 OMB has not identified the program as a high risk or non-low risk program in the Compliance Supplement.
 (2 CFR 200.519 (c)(2))

Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N

Inherent Risk:
 Nature of program is not complex. (2 CFR 200.519(d)(1))
 There are no eligibility criteria or third party contracts. (2 CFR 200.519(d)(1))
 There haven't been significant changes in federal regulations or contract provisions. (2 CFR 200.519(d)(2))
 Program has been on-going (not the first or last year of the program). (2 CFR 200.519(d)(3))
 Program's preliminary Inherent Risk (High, Mod, Low)

Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N
Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N
Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N
Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N

Internal Control Consideration:
 Assessed level of risk based on evaluation of internal controls for prior year. (Max / Slt / Mod / Low)

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Overall Risk Analysis:

Low Risk Type B Program						
High Risk Type B Program						

(*) - Auditors should use their judgment. Audit findings from prior year do not preclude the program from being low risk.

Note: Except for known material weaknesses in internal control or compliance problems, a single criteria would seldom cause a Type B program to be considered high-risk