

COUNTY 2018 Audit Programs

**AUDIT STRATEGY**  
**SINGLE AUDIT**  
**DETERMINATION OF MAJOR PROGRAMS**

June 30, 2018

**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.**

					<b>Type B</b>	
<b>Federal Program</b>	<b>CFDA #</b>	<b>Federal Awards Expended</b>	<b>% of Total Federal Awards Expended</b>	<b>Type A Program (X)</b>	<b>Primary Program (X)</b>	<b>Relatively Small Program (X)</b>
<b>TOTAL</b>						

Determine the appropriate amounts to be used as program thresholds:

<b>Type A</b>		<b>Type B</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	_____
	\$ <u>                    </u>		\$ <u>                    </u>

Relatively small Type B 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.