

COMMUNITY COLLEGE 2018 Audit Programs

June 30, 2018

AUDIT STRATEGY
SINGLE AUDIT RISK ASSESSMENTIdentify applicable requirements and complete risk assessment for each major program.

Program/CFDA#: _____

Compliance Requirement:

- A. Activities allowed or unallowed
- B. Allowable costs/Cost principles
- C. Cash Management
- D. Reserved
- E. Eligibility
- F. Equipment and Real Property Management
- G. Matching, Level of Effort, Earmarking
- H. Period of Performannce
- I. Procurement and Suspension and Debarment
- J. Program Income
- K. Reserved
- L. Reporting
- M. Subrecipient Monitoring
- N. Special Tests and Provisions

Mark if applicable	Identified Risks of Material Noncompliance Due to Fraud or Error	Inherent Risk		Control Risk Assess- ment	Combined Risk of Material Non- compliance	Response to Identified Risks
		Risk Factors	Assessment			