

RIZ 2018 Audit Programs

June 30, 2018

AUDIT STRATEGY
SINGLE AUDIT
DETERMINATION OF MAJOR PROGRAMS

In order to determine major programs, complete the following steps:

- Enter Type A programs and their risk analysis from the Risk Evaluation form. For non low-risk Type A programs only, enter their percentage of total federal expenditures (from the Program Identification form) in the far right column. If there are low-risk Type A programs, proceed to the next step. If there are no low-risk Type A programs, then determine if total percentage of the non low-risk Type A programs exceeds the percentage of coverage rule. If it exceeds the minimum percentage required, the determination of major programs is complete. If the minimum percentage is not met, include additional programs as necessary to meet the percentage of coverage rule.
- Enter the high-risk Type B programs from the Risk Evaluation form limited to 25% of the number of low-risk Type A programs. For each high-risk Type B program selected, enter its percentage of total federal expenditures (from the Program Identification form) in the far right column. **NOTE: ALL PROGRAMS ASSESSED AS HIGH RISK MUST BE AUDITED.**
- Determine if the total percentages from these two steps exceed the percentage of coverage rule. If it exceeds the minimum percentage required, then the determination of major programs is complete. If the minimum percentage is not met, include additional programs as necessary to meet the percentage of coverage rule.

A B	Federal Program	CFDA #	Non Low- Risk	Low- Risk	High- Risk	% of Total Expenditures of Federal Awards
	TOTAL					

40% Rule applicable

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20% Rule applicable

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