ENTITY 2020 Audit Programs

June 30, 2020

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	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	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	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	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	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	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	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	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.

ENTITY 2020 Audit Programs

June 30, 2020

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)	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
Persons administering program are experienced and appear competent. (2 CFR 200.519(b)(1)	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
The program is not administered under multiple internal control structures. (2 CFR 200.519(b)(1)(i))	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
Monitoring of subrecipients is adequate. (2 CFR 200.519(c)(1))	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
Information systems used for processing are established and adequate. (2 CFR 200.518(c)(1))	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA	Y / N / NA
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
Oversight (Federal and/or Pass-through entities):							
Recent monitoring reviews were performed and noted no significant problems. (2 CFR 200.518(c)(1))	Y / N / NA	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. (2 CFR 200.519 (c)(2))	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))	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N
There are no eligibility criteria or third party contracts. (2 CFR 200.519(d)(1))	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N
There haven't been significant changes in federal regulations or contract provisions. (2 CFR 200.519(d)(2))	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N
Program has been on-going (not the first or last year of the program). (2 CFR 200.519(d)(3))	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N
Program's preliminary Inherent Risk (High, Mod, Low)							
Internal Control Consideration:							
Assessed level of risk based on evaluation of internal controls for prior year. (Max / Slt / Mod / Low)							
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.