

ENTITY 2023 Audit Programs

June 30, 2023

AUDIT STRATEGY
SINGLE AUDIT**PROGRAM IDENTIFICATION****For programs with COVID-19 funding and no separate AL #, list the COVID-19 portion on a separate line and add the prefix "COVID-19" to the program name.**

					Type B	
Federal Program	Assistance Listing Number	Federal Awards Expended	% of Total Federal Awards Expended	Type A Program (X)	Primary Program (X)	Relatively Small Program (X)
TOTAL						

Determine the appropriate amounts to be used as program thresholds:

Type A**Type 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%		<u></u>	Type B threshold		<u></u>
	\$	<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.

Alternative Examination Approach – Recipient Eligibility:

1. Recipient's total CSLFRF award is at or below \$10 million.
2. Other federal award funds the recipient expended (not including their CSLFRF award funds) are less than \$750,000 during the recipient's fiscal year.
3. The Entity qualifies and alternative examination procedures will be performed instead of a single audit.

Yes

No

Yes

No

Yes

No