

AGENCY 2023 Audit Programs

June 30, 2023

AUDIT STRATEGY
DETERMINATION OF MAJOR PROGRAMS

Document on the table below the programs that will be tested as a major program. Major programs are defined as:

- Major programs identified in the Statewide Single Audit planning memo.
- Type A programs which were determined to be non-low risk.
- At least half of the Type B programs determined to be high-risk (may be limited to the number of low-risk Type A programs.) When identifying which high-risk Type B programs to test as major, the auditor is encouraged to use an approach which provides an opportunity for different high-risk Type B programs to be audited as major over a period of time.

A B	Major Federal Program	AL #	Per SW Planning Memo	Per Compliance Supplement	Type A Non-Low Risk	Type B High Risk