

AGENCY 2023 Audit Programs

June 30, 2023

AUDIT STRATEGY
SINGLE AUDIT

Single Audit-Audit Strategy

- 1) Determine Type A vs. Type B programs using the Program Identification form.

Identify both direct and indirect programs. Also, identify new programs not included on the prior year Schedule of Expenditures of Federal Awards and any known significant changes from prior year expenditures.

Classification of program is based upon Statewide Awards Expended.

- 2) Determine the risk classification of Type A programs using the Type A Risk Assessment form.
- 3) Determine the risk classification of Type B programs identified to be assessed by the Statewide Single Audit Incharge using the Type B Risk Assessment form.
- 4) If the portion at the Agency is small in relation to the total program, it may not be necessary to treat the smaller amount as a Type A or primary Type B program and a risk assessment may not be required. Discuss specific situations with the Single Audit Incharge and document the discussion and the conclusion.

For indirect programs from another state agency, a risk assessment would be required unless the portion at the Agency is less than the primary Type B threshold.

- 5) Identify major programs as instructed on the Determination of Major Programs form.
- 6) Identify the applicable Compliance Requirements for each major program.