ENTITY   2019 Audit Programs

<div align="right">

AUDIT STRATEGY
SINGLE AUDIT

</div>

June 30, 2019

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PROGRAM IDENTIFICATION

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For programs with ARRA funding and no separate CFDA #, list the ARRA portion on a separate line and add the prefix "ARRA – " to the program name.

Federal Program	CFDA #	Federal Awards Expended	% of Total Federal Awards Expended	Type A Program (X)	Type B	
					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 0.03	Percentage multiplier (25%)	x 0.25
Type A threshold: greater of $750,000 or 3%		Type B threshold	
	$		$

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.