

This version must and only be used for entities that have a fiscal year beginning after 12/26/2014.

SCOPE: (Year end for single audit work) 12/31/2017

CONCLUSION: Major programs selected for audit as detailed below.

Percentage of Coverage Rule - passed

Minimum Program Selection Rules - passed

Total Federal Expenditures =	\$ 1,254,310
Percentage of Coverage Required =	40%
Expenditure Coverage (\$) Required =	\$ 501,724
Total Expenditures of Major Programs =	\$ 923,819
Excess Expenditure (\$) Coverage =	\$ 422,095

Threshold for Type A Programs	\$ 750,000
Threshold for Type B Risk Assessments	\$ 187,500
Number of High-Risk Type A Programs =	0
Number of Low-Risk Type A Programs =	1
Number of High-Risk Type B Programs =	0

All Type A and Type B programs were low risk - we used auditor judgment to obtain 40% (or 20%) coverage.

Major Program Selection Option

[illegible]