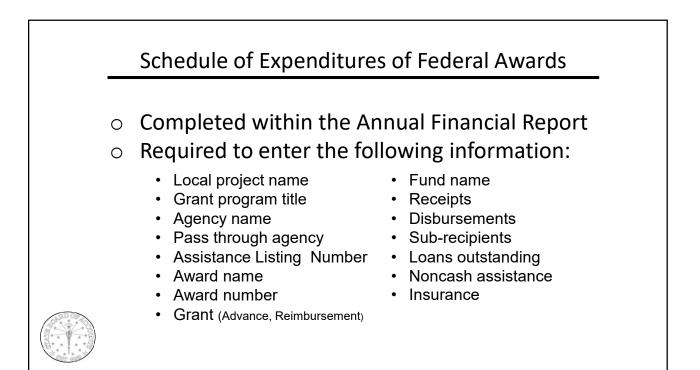


Audit of Federal Awards

2022 Auditors Fall Conference



1



- Single Audit Required when \$750,000 in federal awards is expended in the fiscal year
- Determining whether Auditee is Low-Risk
- Determining Type A and Type B awards
- Identifying Low-Risk Type A programs
- Identifying High-Risk Type B programs
- Evaluating which awards will be major programs

3

