

TEXAS COMMISSION ON ALCOHOL AND DRUG ABUSE TYPE OF AUDIT TO BE DONE

Expenditures During Provider's Fiscal Year	One Federal Program (A) (As Defined by CFDA)	More than One Federal Program (A)	One or More State Awards
Less than \$300,000* in total expenditures from <u>all</u> federal awards (including the Commission and other funding sources) and less than \$300,000* in expenditures from all state awards	No Audit	No Audit	No Audit
\$300,000* or more in total expenditures from <u>all</u> federal awards (Commission and other) and less than \$300,000* spent from <u>all</u> state awards	Program-Specific Audit	Single Audit	Program-Specific or Single Audit, depending upon number of federal programs
\$300,000* or more in total expenditures from <u>all</u> federal awards (Commission and other) and more than \$300,000* spent from <u>all</u> state awards	Program-Specific Audit	Single Audit	Program-Specific or Single Audit, depending upon number of federal programs
\$300,000* or more spent from <u>all</u> State awards and less than \$300,000* in total expenditures from <u>all</u> federal awards.	Single audit	Single audit	Program-Specific or Single Audit, depending upon number of federal programs

(A) Perform a single audit or program-specific audit if the provider spent \$300,000* or more in total federal awards or \$300,000* or more in state funds during its fiscal year. If the provider spent all its awards for only one federal program (as listed in the Catalog of Federal Domestic Assistance), a program-specific audit may be performed. If more than \$300,000* in federal funds was spent for more than one federal program, a single audit is required. For example, if the provider spent \$500,000 of federal funds under the Substance Abuse Prevention and Treatment Block Grant (CFDA 93.959) and did not spend funds for any federal or state award/program other than this grant, then a program-specific audit may be performed.

Both federal and state funds expended must be shown separately when an audit is required. The expenditures may be shown on one schedule if the federal and state funds are totaled separately. When federal and state expenditures are not shown separately, the report will be rejected and the organization will be suspended until the requirement is met.

* \$500,000 for audits of financial statements for fiscal years ending after December 31, 2003