

Example 1:

| | Expended during FY | Amount to be included in Threshold Calculation | Include in Audit Scope? |
|--------------------------------|---------------------------|---|--------------------------------|
| HHS Grant | \$300,000 | \$300,000 | Yes |
| HHS Cost Reimbursable Contract | 250,000 | 250,000 | Yes |
| HHS Fixed Price Contract | 200,000 | 0 | No |
| Subcontract under HHS Grant | 200,000 | 200,000 | Yes |
| | 950,000 | 750,000 | REQUIRED |

Example 2:

| | Expended during FY | Amount to be included in Threshold Calculation | Include in Audit Scope? |
|--------------------------------|---------------------------|---|--------------------------------|
| HHS Cost Reimbursable Contract | \$450,000 | \$450,000 | Yes |
| HHS Fixed Price Contract | 200,000 | 0 | No |
| Subcontract under HHS Grant | 300,000 | 300,000 | Yes |
| | 950,000 | 750,000 | REQUIRED |

Example 3:

| | Expended during FY | Amount to be included in Threshold Calculation | Include in Audit Scope? |
|--------------------------------|---------------------------|---|--------------------------------|
| HHS Grant | \$225,000 | \$225,000 | Yes |
| HHS Fixed Price Contract | 300,000 | 0 | No |
| HHS Cost Reimbursable Contract | 350,000 | 350,000 | Yes |
| | 875,000 | 575,000 | NOT REQUIRED |

Example 4:

| | Expended during FY | Amount to be included in Threshold Calculation | Include in Audit Scope? |
|--------------------------------|---------------------------|---|--------------------------------|
| HHS Grant | \$175,000 | \$175,000 | Yes |
| HHS Cost Reimbursable Contract | 650,000 | 650,000 | Yes |
| | 825,000 | 825,000 | REQUIRED |

Example 5:

| | Expended during FY | Amount to be included in Threshold Calculation | Include in Audit Scope? |
|--------------------------------|---------------------------|---|--------------------------------|
| HHS Cost Reimbursable Contract | \$600,000 | \$600,000 | Yes |
| Sub grant under HHS Grant | 200,000 | 200,000 | Yes |
| | 800,000 | 800,000 | REQUIRED |

Example 6:

| | Expended during FY | Amount to be included in Threshold Calculation | Include in Audit Scope? |
|--------------------------------|---------------------------|---|--------------------------------|
| HHS Grant | \$425,000 | \$425,000 | Yes |
| HHS Cost Reimbursable Contract | 200,000 | 200,000 | Yes |
| DOD Cost Reimbursable Contract | 200,000 | 0 | No |
| | 825,000 | 625,000 | NOT REQUIRED |

Example 7:

| | Expended during FY | Amount to be included in Threshold Calculation | Include in Audit Scope? |
|--------------------------------|---------------------------|---|--------------------------------|
| Sub grant under HHS Grant | \$200,000 | \$200,000 | Yes |
| HHS Cost Reimbursable Contract | 550,000 | 550,000 | Yes |
| DOD Cost Reimbursable Contract | 200,000 | 0 | No |
| | 950,000 | 750,000 | REQUIRED |

Example 8:

| | Expended during FY | Amount to be included in Threshold Calculation | Include in Audit Scope? |
|--------------------------------|---------------------------|---|--------------------------------|
| Department of Education Grant | \$200,000 | \$0 | No |
| HHS Cost Reimbursable Contract | 750,000 | 750,000 | Yes |
| | 950,000 | 750,000 | *- NOT REQUIRED |

***- An audit is not required. No HHS grant or subgrant dollars.**