PROGRAM 1 – BOARDING HOME PROGRAM
DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT

I. PROGRAM OBJECTIVES

The objective of this program is to provide a basic boarding home program for secondary school age students who reside in an area where they do not have daily access to an appropriate secondary education program within a reasonable distance.

II. PROGRAM PROCEDURES

The Department may grant money to school districts to defray the costs of a boarding home program. These costs include transportation, room and board, and an amount for out-of-school supervision.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED -

1. **Compliance Requirement**: Grant funds may be expended for the administration and operation of the school district's boarding home program within the limitation of district guidelines and those in 4 AAC 09.050.

   Suggested Audit Procedures: Test transactions to determine whether expenditures are necessary and reasonable for the performance and administration of the program, and are authorized or not prohibited under applicable guidelines and regulations.

B. ELIGIBILITY -

1. **Compliance Requirement**: All secondary students residing in the State of Alaska who do not have daily access to an appropriate secondary education program by being transported a reasonable distance are eligible for this service.

   Suggested Audit Procedures: Review and evaluate policies and procedures for ensuring eligibility compliance.

C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING REQUIREMENTS -

There is no matching, level of effort, or earmarking requirements.

D. REPORTING REQUIREMENTS -

1. **Compliance Requirement**: The school district must submit the Boarding Home Budget & Program Report Forms (Form# 05-96-021 and 05-96-023) to the Department by October 15 for initial approval. Quarterly reports using these forms are required thereafter, as outlined in the Application Instructions & Payment Rates (Form# 05-96-022). The Memorandum of Agreement, under Form 05-96-022, is required for those secondary students placed outside of their district of residence.

Suggested Audit Procedures:

a) Review procedures for preparing reports and evaluate adequacy;
b) Review a sampling of reports for completeness and timeliness of submission;
c) Trace data to the supporting documentation; and
d) Evaluate adjustments for propriety.

2. **Compliance Requirement**: District must report the boarding home program in a special revenue fund.
   Suggested Audit Procedures: Review financial reporting to determine correct reporting of boarding home funds.

E. SPECIAL TESTS AND PROVISIONS -

1. **Compliance Requirement**: There are no special compliance requirements.
   Suggested Audit Procedures: There are no special suggested audit procedures.