# PROGRAM 7 – ALASKA STATE COUNCIL ON THE ARTS
# DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT

## I. PROGRAM OBJECTIVES

Authorized under AS 44.27.040 – 44.27.060, the Council awards grants to Alaskan artists, non-profit art groups, schools, and other organizations to stimulate and encourage throughout the state the study and presentation of the performing, visual, and fine arts, and public interest and participation in the arts.

## II. PROGRAM PROCEDURES

Following funding decisions made by the Council, consisting of eleven volunteer members appointed by the governor, grants are awarded and a grant agreement stating the terms of the grant is mailed to grantees.

## III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

### A. TYPES OF SERVICES ALLOWED OR UNALLOWED -

1. **Compliance Requirement**: Grant funds can be expended only for the purposes specified in the grant agreement.
   **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 agreements.

### B. ELIGIBILITY -

1. **Compliance Requirement**: Eligibility requirements are outlined in 20 AAC 30.010 – 30.985.
   **Suggested Audit Procedures**: There are no special suggested audit procedures.

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

1. **Compliance Requirement**: Any matching, level of effort, and/or earmarking requirements will be identified and established in the grant agreement.
   **Suggested Audit Procedures**: Review the grant agreement for any matching, level of effort, and/or earmarking requirements; and verify that requirements were met.

### D. REPORTING REQUIREMENTS -

1. **Compliance Requirement**: The State Arts Council regulations, as identified in 20 AAC 30.010 – 30.985, and the grant agreement detail the reporting requirements.

**Suggested Audit Procedures**: Examine regulations and the grant agreement to determine reporting requirements; and evaluate for completeness and timeliness of submission.

## E. SPECIAL TESTS AND PROVISIONS -

1. **Compliance Requirement**: The grant agreement contains specific provisions to which the grantee must adhere.
   **Suggested Audit Procedures**: Review the grant agreement for any special provisions or requirements; and verify that the requirements were met.