

# **PROGRAM 13 – YOUTH IN DETENTION PROGRAM**

## **DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT**

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### **I. PROGRAM OBJECTIVES**

The objective of this program is to provide state operating funds for the education (including extended year services, summer school) for all school aged youth at the Alaska detention facilities: McLaughlin Youth Center, New Path High School, Fairbanks Youth Facility, Johnson Youth Center, Marathon Detention Center, Ketchikan Regional Youth Facility, Bethel Youth Facility, Mat-Su Youth Facility, and Nome Youth Facility.

### **II. PROGRAM PROCEDURES**

In AS 14.07.020(a)(5), the Department provides funds to public school districts with detention facilities (Anchorage, Fairbanks, Juneau, Kenai, Ketchikan, Lower Kuskokwim, Mat-Su, and Nome) for the education of children. These funds are distributed to school districts in the form of a grant based on the adjusted ADM calculated from the bed count of each facility. Furthermore, these funds should be used before other general fund funding for youth in detention services.

### **III. COMPLIANCE REQUIREMENT AND SUGGESTED AUDIT PROCEDURES**

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

1. **Compliance Requirement:** Funds may be expended for the administration and operation of the district's educational program for secondary and elementary students.

**Suggested Audit Procedure:** 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 statutes or agreements.

#### **B. ELIGIBILITY -**

1. **Compliance Requirement:** All school age students who have been confined in a detention center are eligible for this program.

**Suggested Audit Procedure:** Evaluate policies used for determining eligibility, and review procedures to ensure adherence with this policy.

#### **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:** Districts must report the revenues and expenditures in a special revenue account or by another accounting method to show that the funds were receipted and spent on the operation of educational programs for youth in detention.

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**Suggested Audit Procedures:** Review financial reporting to determine correct reporting of youth in detention 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.