

PROGRAM 5 – COMMUNITY HEALTH AIDE TRAINING AND SUPERVISION DEPARTMENT OF HEALTH AND SOCIAL SERVICES

I. PROGRAM OBJECTIVES

The objective of this program is to train and supervise primary and alternate community health aides who provide medical care services in rural communities throughout the state.

II. PROGRAM PROCEDURES

The Department of Health & Social Services administers grants to qualified communities or nonprofit corporations for the purpose of training and supervising primary and alternate community health aides.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED -

1. **Compliance Requirements:** Grant funds are to be used as a supplement for the operation of Community Health Aide Training and Supervision programs in accordance with AS 18.28.010 through AS 18.28.050. Community Health Aides (CHA) are located predominantly in the rural areas where more advanced medical personnel are unavailable. All regional and local health organizations that receive grant funds from the federal government for a community health aide program are eligible for funding through this program.

The program provides funding for CHA's to complete approximately 2,500 training courses, including CHA training, ETT/EMT training, and continuing medical education. Additionally, CHA supervisors are expected to make over 15,000 contacts with CHA's as part of training and supervision. Finally, CHA's are expected to have approximately 300,000 patient encounters during each fiscal year. These projections are based on required self-reporting.

Suggested Audit Procedures: Test financial and related records to determine whether funds expended were for purposes specified in the grant.

- a) Review grant Award (GA) including all conditions;
- b) Review grant revisions and related transmittal letters;
- c) Review licenses, certifications, approvals, status of private nonprofit corporation if applicable;
- d) Review budget documents including final revised budget and budget narrative;
- e) Review AS 18.28.010 through AS 18.28.050;

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2. **Compliance Requirement:** Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 and AS 18.28.010, as well as budget documents and special conditions.

Suggested Audit Procedures

- a) Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- b) Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- c) Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(f) (1).

B. ELIGIBILITY -

1. **Compliance Requirement:** The agency must be a nonprofit or a political subdivision meeting the requirements of 7 AAC 78.030 and AS 18.28.010.

Suggested Audit Procedures: Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

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

There is no matching or level of effort requirement.

D. REPORTING REQUIREMENTS -

1. **Compliance Requirement:** The agency must submit quarterly activity and expenditure reports no later than thirty (30) days after the close of each quarter.

Suggested Audit Procedures: Confirm if:

- a) Reports are being filed timely;
- b) Reported revenues and expenditures agree with the agency's general ledger; and
- c) Expenditures are within the budget limits or grant provisions.

2. **Compliance Requirement:** The agency's audit report must present a statement of revenue and expenses, budget and actual, for each state grant. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure:

- a) Review grants regulation 7 AAC 78.230.
- b) Review audit report for compliance with the above.

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3. **Compliance Requirement:** The agency must clearly show on their audit report any outstanding liability to the state as payable to the state. This includes unspent grant funds and disallowed costs.

Suggested Audit Procedures:

- a) Determine whether the agency has any outstanding liability to the state.
- b) Review grants regulation 7 AAC 78.230.
- c) Review audit report to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS -

1. **Compliance Requirement:** The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures:

- a) Obtain copy of program site review; and
- b) Determine if recommendations in the site review are being implemented.