PROGRAM 16 – CHILDREN'S ADVOCACY CENTERS
DEPARTMENT OF HEALTH AND SOCIAL SERVICES

I. PROGRAM OBJECTIVES

Under Alaska Statute, the Department of Health and Social Services is mandated to investigate every legitimate report of harm made on a child. Child Advocacy Centers (CAC) are funded to address cases of suspected child sexual and physical abuse.

The purpose of a CAC is to provide a comprehensive, culturally competent, multidisciplinary team response to allegations of child sexual and other severe abuse. Law enforcement, child protective services, prosecution, (including both the Assistant District Attorney's Office and the Assistant Attorney General's Office), mental health, medical, victim advocacy and child advocacy center staff, team collaboratively in a safe, private, child friendly facility, to provide alleged child victims and their non-offending care providers with forensic interviews, medical evaluations and therapeutic interventions. The overarching goal of the child advocacy model and the utilization of the multi-disciplinary team approach is to increase prosecution of perpetrators of child sexual and other severe abuse by assuring expert evidence collection with the least re-traumatizing to child victims and non-offending care providers. CAC programs also regularly engage in public education and outreach to families and child abuse professionals, to strengthen community awareness about how to identify, prevent and intervene to stop future child abuse.

II. PROGRAM PROCEDURES

CAC funds are appropriated annually to the Department of Health and Social Services, Office of Children's Services by the state Legislature and awarded to community nonprofit organizations.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED -

1. **Compliance Requirement**: Funds under this program are used to assist in the investigation of child sexual and other severe abuse by using a nationally recognized model of multi-disciplinary teams and the child advocacy center model of a child friendly environment. It is hoped that families will feel less traumatized by a community-based agency offering a child friendly environment that provides the opportunity for forensic interviewing and specialized child abuse medical examinations. Funds may also be used to provide education and outreach to communities about how to recognize, prevent, and intervene to stop future incidents of child abuse.

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

a) Grant Award (GA) including all conditions;
b) Grant revisions and related transmittal letters;
c) Licenses, certifications, approvals, status of private nonprofit corporation if applicable; and
d) Budget documents including final revised budget and budget narrative.

2. **Compliance Requirement**: Costs allowed under this program are determined by Public Law 104-235, the Child Abuse Prevention and Treatment Act amendment, grant regulations, grant regulations 7 AAC 78, as well as the terms and provisions of the grant, including budget documents and special conditions.

Suggested Audit Procedures:

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

B. ELIGIBILITY -

Compliance Requirement: Eligible applicants include nonprofit organizations, municipalities, regional educational attendance areas, other political subdivisions of the State, other State agencies, Alaska native tribes, or a combination of these entities.

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

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

Compliance Requirement: New applicants must provide matching funds to equal no less than 15% of the proposed project for the fiscal year.

Suggested Audit Procedures: Confirm compliance with matching 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, or as specified in the grant documents.

Suggested Audit Procedures:

a) Confirm if such reports are being filed timely;
b) That reported revenues and expenditures agree with the agency's general ledger; and
c) Those 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 Procedures:

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

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 or not the agency has any outstanding liability to the state.
b) Reviews grant regulation 7 AAC 78.230.
c) Review audit report to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS -

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

Suggested Audit Procedures: Obtain copy of program site review; and determine if recommendations in the site review are being implemented.