

**PROGRAM 1 – INDEPENDENT LIVING REHABILITATION –
STATEWIDE CENTERS
DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT**

I. PROGRAM OBJECTIVES

Independent Living Rehabilitation Services assist persons with severe disabilities to function more independently within the family and community.

II. PROGRAM PROCEDURES

As per AS 23.15.100(b)(2), the Department makes grants to public and other nonprofit organizations for the purpose of establishing and operating rehabilitation facilities and workshops.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED -

1. **Compliance Requirement:** Are those which apply to the federal program for Independent Living Rehabilitation, CFDA 84.132A, Title VII, Part B, PL 105-220, 34 CFR Part 366 (The requirements for this federal program are also in the Workforce Investment Act of 1998, Title IV).

Suggested Audit Procedure: Perform audit procedures to verify compliance with applicable federal guidelines.

B. ELIGIBILITY -

1. **Compliance Requirement:** Are those which apply to the federal program for Independent Living Rehabilitation, CFDA 84.132A, Title VII, Part B, PL 105-220, 34 CFR Part 366 (The requirements for this federal program are also in the Workforce Investment Act of 1998, Title IV.)

Suggested Audit Procedure: Perform audit procedures to verify compliance with applicable federal guidelines.

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

A 10% match is required.

D. REPORTING REQUIREMENTS -

1. **Compliance Requirement:** Quarterly fiscal and statistical reports are required. A narrative report of accomplishments is due semi-annually.

Suggested Audit Procedures:

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

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E. SPECIAL TESTS AND PROVISIONS -

1. **Compliance Requirement:** Files for individuals served must be maintained at the program site and contain pertinent information including referral information, medical reports, and an individual service plan.

Suggested Audit Procedure: Conduct onsite audits every two years. These audits include a review of state and federal administrative and financial management requirements and a review of participant's files to verify eligibility and determine that required documentation and other pertinent information is being maintained.