PROGRAM 10 – NAMED RECIPIENT APPROPRIATIONS
DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT

I. PROGRAM OBJECTIVES

The purpose of these grants is to provide funds for projects that support training and employment assistance activities within Alaska. The grants are expended during a single fiscal year and may include a variety of activities.

The authority for these grants is the Department's authorized budget appropriation. There are no specific statutes or regulations governing these grants.

II. PROGRAM PROCEDURES

Funds for the grants are appropriated from the State's general fund. The grants may be provided to entities designated by the Legislature for the receipt of the funds. The grant agreements and grant budgets provide the specifics of the requirements for the use of these grant funds.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED -

1. **Compliance Requirements**: The grant agreement will specify the types of activities that are allowed or not allowed under the grant. The grant budget will specify what items are to be paid with grant funds.

   Suggested Audit Procedures:

   a) Review the Grant Agreement and grant budget to determine the services allowed or not allowed under the grant.

   b) Test financial and related records and determine the purposes for which funds were expended.

B. ELIGIBILITY -

1. **Compliance Requirement**: The grant agreement will specify any eligibility requirements for persons being served under the grant.

   Suggested Audit Procedures: Review the grant agreement to identify any eligibility requirements and test a sample of participant records to verify eligibility was properly determined.

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

1. **Compliance Requirement**: There is no level of effort or earmarking requirements. The grant agreement will specify any matching requirement.

   Suggested Audit Procedures: Review the grant agreement for any matching requirements and verify through the grantee's accounting records that the matching requirement was met.

D. REPORTING REQUIREMENTS -

1. **Compliance Requirement**: Periodic performance and financial reports are required of the grantee and will be specified in the grant agreements.
   Suggested Audit Procedures: Examine copies of reports and determine completeness of submission, and trace data in selected reports to underlying documentation.

E. SPECIAL TESTS AND PROVISIONS -

1. **Compliance Requirement**: The grantee's accounting systems should include controls adequate to check the accuracy and reliability of accounting data, promote operating efficiency, and assure compliance with program requirements and generally accepted accounting principles. The grant agreement may contain specific provisions to which the grantee must adhere.
   Suggested Audit Procedure:
   a) Review financial and related records and accounting procedures to verify the accuracy and reliability of the accounting data; verify the system assures compliance with grant requirements; and, verify the records and procedures comply with generally accepted accounting principles.
   b) Review the grant agreement, identify any special provisions or requirements, and verify that they were met.