

PROGRAM 6 – ALASKA YOUTH FIRST (AYF) PROGRAM

DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT

I. PROGRAM OBJECTIVES

The purpose of this program is to promote Alaska's high demand occupations to Alaska's youth, introduce them to the career pathways, develop youth training programs for pre-employment skills identified by business and industry as necessary for entry to Alaska's high demand occupations, and promote academic, vocational, and industry-based credentials or certificates that youth can acquire to support employment and training in high wage, high demand occupations. Youth employability skill training includes training in problem-solving, decision-making, and customer service skills as well as communication and work maturity skills.

Career guidance includes informal information and referral services, para-professional vocational guidance, and community-based advocacy and training for mentors, parents, school partners, employers, and other caring adults who assist youth in making vocational decisions. Industry-based work experience may include paid and unpaid work experience, internships, job-shadowing, on-the-job training, and other simulated work settings that help youth and young adults to develop employability and work maturity skills, technical knowledge, positive work ethic and attitude, and to demonstrate the skills competency that is demanded by Alaska's rigorous employment environment.

II. PROGRAM PROCEDURES

Funds for the program are appropriated from the state General Fund. There are no statutory or regulatory requirements for this program. The Department uses a variety of methods for making grant awards. Typically the Department depends on a competitive solicitation to maximize the quality and relevance of proposals with the program objectives. The Department reserves the use of designated awards to stimulate innovation and creative program development that is likely to increase the competitiveness of Alaska's youth. The Department also relies on letters of interest to streamline grant renewals when program and financial evidence is presented that demonstrates the effectiveness of the grantee and the value of a longer grant relationship.

Critical components required in successful proposals include leveraging other youth workforce development resources, partnering with schools and agencies that have youth workforce development missions, and developing sustainability strategies to avoid long-term dependence on limited state resources. The grant agreements and grant budget specify the activities allowed under a particular grant and specify requirements to which the grantee must adhere.

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III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED -

1. **Compliance Requirement:** The grant agreement and grant budget will specify the types of activities that are allowed or not allowed and will identify for what grants funds are to be expended.

Suggested Audit Procedures:

- a) Review the grant agreement and grant budget to identify for what activities and types of expenses the grant was awarded.
- b) Test financial and related records and determine the funds were expended for appropriate activities as specified in the grant agreement and grant budget.
- c) Compare program outputs and outcomes to standards identified in the grant agreement or competitive solicitation.

B. ELIGIBILITY -

1. **Compliance Requirement:** The grant agreement will specify whether there are any requirements regarding eligibility for the individuals receiving services or participating in activities under the grant.

Suggested Audit Procedures: Review the grant agreement to determine if there are any eligibility requirements for participants under the grant and if so, review a sample of participant files to verify the eligibility determination was properly made.

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:** Monthly performance and financial reports are required of the grantee as specified in the grant agreements.

Suggested Audit Procedures: Examine copies of reports and determine completeness and timeliness of submission, and trace data in selected reports to underlying or supporting documentation.

E. SPECIAL TESTS AND PROVISIONS -

1. **Compliance Requirement:** The grantee's accounting systems 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

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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 agreement 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.