PROGRAM 19 – YOUTH COURTS/COMMUNITY PANELS
DEPARTMENT OF HEALTH AND SOCIAL SERVICES

I. PROGRAM OBJECTIVES

The purpose of the Youth Courts/Community Panels program is to offer funding for training and technical assistance along with program support to community-based sub-grantees. Youth Courts/Community panels provide an alternative sentencing mechanism both restorative and peer-led, which holds first and/or second time non-violent, low level misdemeanor juvenile offenders immediately accountable for their delinquent behavior. Community based grant programs work with local Division of Juvenile Justice (DJJ) field offices, courts, school districts, district attorneys, public defenders and/or tribal entities.

II. PROGRAM PROCEDURES

These grants are awarded to organizations that have the skills, abilities, and knowledge to effectively carry out the purpose of the program. Allocations are made to communities with active youth courts/community panels. Allocations may be made to communities developing youth courts/community panels to provide training and technical assistance to existing and new youth courts/community panels programs.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED -

1. **Compliance Requirements**: Applications are accepted for both direct service and training and technical assistance projects.

   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;
   d) Budget documents including final revised budget and budget narrative.

2. **Compliance Requirement**: Costs allowed or unallowed under this program are specified by grant regulations 7 AAC 53.931 - .999 and 7 AAC 78 as well as grant or budget documents and special conditions.

   Suggested Audit Procedures:
   a) Review Department of Health and Social Services' grant regulations 7 AAC 53, 7 AAC 78, and budget documents;
   b) Test financial and related records to determine the appropriateness of costs per 7 AAC 53.931-.999, and 7 AAC 78; and
   c) Determine whether expenditures are within the budget limits prescribed by 7 AAC 53.931 - .999, and 7 AAC 78.260(f)(1).

B. ELIGIBILITY -

Compliance Requirement: The recipient must be a nonprofit organization or political subdivision meeting 7 AAC 78.030 requirements.

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

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

No match is required.

D. REPORTING REQUIREMENTS -

1. **Compliance Requirement**: The agency must submit statistical, activity and expenditure reports no later than thirty (30) days after the close of every quarter, and final statistical, activity and expenditure reports within thirty (30) days of the last day of the grant year.

   Suggested Audit Procedures:
   a) Confirm if such reports are being filed timely;
   b) Reported revenues and expenditures agree with the agency's general ledger; and
   c) Confirm 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) Review 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 if the agency has any outstanding liability to the State.
   b) Review 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.