

# **DEED PROGRAM 8 – ALASKA SCHOOL FOR THE DEAF**

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## **I. PROGRAM OBJECTIVES**

The objective of this program is to provide residential services as part of the educational program for deaf students in the State based upon the provisions of 4 AAC 33.070.

## **II. PROGRAM PROCEDURES**

This program consists of two components. The instructional support component is provided by the Anchorage School District through a grant agreement with the Department. The Anchorage School District operates the Alaska State School for the Deaf and Hard of Hearing Students, also known as the Alaska School for the Deaf (AKSD).

The Student Residential Sponsors component is supported through a grant from the Department of Health and Social Services based on a Reimbursable Service Agreement with the Department. The Anchorage School District is the liaison for the residential component.

Each component provides an annual plan of service to the Department for approval.

## **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

### **A. TYPES OF SERVICES ALLOWED OR UNALLOWED -**

**Compliance Requirement:** The Anchorage School District operates their program under an agreement with the Department that requires an annual plan of service to be approved by the Department.

#### **Suggested Audit Procedures:**

- a) Review the program to determine whether its operations are in accordance with the annual plan of service;
- b) Test transactions to determine whether expenditures are necessary and reasonable for the performance and administration of the program; and
- c) Determine whether expenditures are authorized or not prohibited under the terms of the grant agreement and other applicable guidelines and regulations.

### **B. ELIGIBILITY -**

The auditor is not expected to verify eligibility.

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

There is no matching, level of effort, or earmarking requirements.

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### D. REPORTING REQUIREMENTS -

1. **Compliance Requirement:** All grantees are required to submit reimbursement requests by year-to-date (YTD) expenditures at least quarterly in the Grants Management System (GMS).
  - a) Each grantee will provide a YTD detailed expenditure trial balance or equivalent that includes the following: Grantee name, grant title, date of expenditures, document/check number, chart of account/budget line item, vendor/employee name or employee identification number, and amount. Subsequent quarters: submit quarterly detail for which the grantee is requesting payment and YTD summary.
  - b) The Record and Report of Local Expenditures (165B) or equivalent and YTD Summary is uploaded under the Related Document section within the Reimbursement section in the GMS. The final expenditure report (FER) must be received by August 15 following the end of the grant award period. Quarterly program /data reports are due 30 days after each quarter and are prepared within GMS on the application section in GMS as a budget revision.
  - c) The grant agreement specifies other reporting requirements.

#### **Suggested Audit Procedures:**

- a) Review the grant agreement for all reporting requirements;
  - b) Review procedures for preparing reports and evaluate for adequacy;
  - c) Review a sampling of reports for completeness and timeliness of submission;
  - d) Trace data in selected reports to the supporting documentation; and
  - e) Evaluate adjustments, if any, for propriety.
2. **Compliance Requirement:** All revenues and expenditures related to the AKSD must be reported in a special revenue fund.

**Suggested Audit Procedures:** Review financial reporting to determine correct reporting of AKSD funds.

### E. SPECIAL TESTS AND PROVISIONS -

**Compliance Requirement:** Special Education Part B and Section 619 Preschool Disabled compliance monitoring is completed for the AKSD on a rotational basis. The AKSD is part of the East High School catchment. This compliance monitoring focuses on all administrative and procedural requirements related to state and federal special education guidelines.

**Suggested Audit Procedure:** Verify when the last compliance monitoring was completed; review monitoring report for any compliance issues; and note the progress or lack thereof of those compliance issues.