

DEED PROGRAM 9 – PROVIDENCE HEIGHTS SCHOOL

I. PROGRAM OBJECTIVES

The objective of this funding is to help finance the educational program at the Alaska Psychiatric Institute, Providence Heights School, as directed by 4 AAC 33.060.

II. PROGRAM PROCEDURES

This program funds expenditures of Providence Heights School that exceed the amount provided by other funding sources in a fiscal year and are based upon an annual plan of service approved by the Department. Providence Heights School is currently operated by the Anchorage School District.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED -

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

Suggested Audit Procedure:

- 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 -

Compliance Requirement: Eligibility will be determined in accordance with the requirements as laid out in the agreement between the school district and the Department.

Suggested Audit Procedure:

- a) Review the grant agreement for terms of eligibility;
- b) Review the current policies used by the school district for Providence Heights School;
- c) Evaluate procedures to ensure compliance with the grant; and
- d) Test a selection of applicants to ensure they are being evaluated correctly.

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 trail 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 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 Providence Heights School must be reported in a special revenue fund.

Suggested Audit Procedures: Review financial reporting to determine correct reporting of Providence Heights School funds.

E. SPECIAL TESTS AND PROVISIONS -

Compliance Requirement: Special Education Part B and Section 619 Preschool Disabled compliance monitoring is completed for the Providence Heights School on a rotational basis. 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.