

# DEED PROGRAM 13 – YOUTH IN DETENTION PROGRAM

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## I. **PROGRAM OBJECTIVES**

The objective of this program is to provide state operating funds for the education (including extended year services, summer school) for all school aged youth at the Alaska detention facilities: McLaughlin Youth Center, Golden Heart Academy, Johnson Youth Center, Marathon Detention Center, Bethel Youth Facility, and Mat-Su Youth Facility.

## II. **PROGRAM PROCEDURES**

In AS 14.07.020(a)(5), the Department provides funds to public school districts with detention facilities (Anchorage, Fairbanks, Juneau, Kenai, Lower Kuskokwim, and Mat-Su) for the education of children. These funds are distributed to school districts in the form of a grant based on an amount of the total appropriation prorated on the bed count of each facility. Furthermore, these funds should be used before other general fund funding for youth in detention services.

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

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

**Compliance Requirement:** Funds may be expended for the administration and operation of the district's educational program for secondary and elementary students.

**Suggested Audit Procedure:** Test transactions to determine whether expenditures are necessary and reasonable for the performance and administration of the program, and are authorized or not prohibited under applicable statutes or agreements.

### B. **ELIGIBILITY -**

**Compliance Requirement:** All school age students who have been confined in a detention center are eligible for this program.

**Suggested Audit Procedure:** Evaluate policies used for determining eligibility, and review procedures to ensure adherence with this policy.

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

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

### D. **REPORTING REQUIREMENTS -**

**Compliance Requirement:** Districts must report the revenues and expenditures in a special revenue account or by another accounting method to show that the funds were receipted and spent on the operation of educational programs for youth in detention.

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**Suggested Audit Procedures:** Review financial reporting to determine correct reporting of youth in detention funds.

**E. SPECIAL TESTS AND PROVISIONS -**

**Compliance Requirement:** There are no special compliance requirements.

**Suggested Audit Procedures:** There are no special suggested audit procedures.