

DWLD PROGRAM 1 – ALASKA ADULT EDUCATION PROGRAM

I. **PROGRAM OBJECTIVES**

To provide instruction to adults seeking to enhance their ability to read, write, and speak (in English) and perform mathematics or other activities necessary for attainment of a high school equivalency diploma by examination; transition to postsecondary education and/or training; and/or to obtain employment.

The Alaska Adult Education (AAE) Program follows the requirements set forth in the Workforce Innovation and Opportunity Act (WIOA) Title I- Workforce Development Activities and Title II-Adult Education and Literacy (Public Law 113–128); Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200); and Education Department General Administrative Regulations (EDGAR) (34 CFR 75-99).

The program also follows the requirements set forth in State of Alaska Administrative Codes (ACC 99.100-99.200).

II. **PROGRAM PROCEDURES**

The Department of Labor and Workforce Development issues competitive grants to ‘eligible providers’ to organize, plan, establish, expand, improve or maintain an adult education program. Grants are issued for a period of up to four years, and annual renewal is subject to the availability of funding and acceptable program performance. Eligible providers must demonstrate past effectiveness in providing adult education and literacy activities to qualify for program funding.

An eligible provider is defined in Section 203(5) of the WIOA as a local educational agency; a community-based organization; a volunteer literacy organization; an institution of higher education; a public or private nonprofit agency; a library; a public housing authority; a nonprofit institution that is not described above which has the ability to provide literacy services to adults and families; a consortium of the agencies, organizations, institutions, libraries, or authorities described above; and a partnership between an employer and an entity previously described in this section.

Per Section 222 of the WIOA, the required allotment of funds consists of no more than 12.5 percent may be used for leadership activities, including professional development; no more than 82.5 percent used to support local programs and corrections, of which no more than 20 percent may be used for correctional education; and no more than 5 percent (or \$85,000, whichever is greater) may be used for administrative costs.

Eligible providers may apply to become a Pearson VUE Testing Center to administer the General Education Development (GED) tests. They must agree to conduct GED testing activities in accordance with the requirements of Title 8, Chapter 99, sections 120, 130, 140, and 190 of the Alaska Administrative Code and in accordance with

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the rules and regulations of the GED Testing Service LLC, an entity comprised by the American Council on Education and NCS Pearson, Inc.

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

A. **TYPES OF SERVICES ALLOWED AND UNALLOWED -**

Compliance Requirements: In accordance with Section 231 of WIOA, in Alaska, eligible providers must deliver the following adult education services:

- a) Adult education;
- b) English language acquisition activities;
- c) Literacy; and
- d) Workplace adult education and literacy activities.

Additionally, eligible providers may deliver services or instruction for one or more of the following activities:

- a) Family literacy;
- b) Integrated English literacy and civics education;
- c) Workforce preparation; or
- d) Integrated education and training.

Furthermore, the state requires eligible providers to provide digital literacy activities to enable adult learners to succeed in workforce and academic settings. Alaska adult education providers will integrate technology into instruction, including utilizing information and communication to find, evaluate, create, and communicate information in a digital capacity. Programs will also use College and Career Readiness Standards to increase student's access to technology and, where applicable, leverage technology for innovative and personalized instruction and increasing access to internet and devices for students and families.

Under 2 CFR each eligible provider must follow a set of cost principals for determining allowable and unallowable costs. The allowability of costs is determined in accordance with the cost principles applicable to the entity incurring the costs, as specified by the following table.

For the cost of a:	Use the principles in:
Private nonprofit organization other than: (1) An institution of higher education; or (2) A hospital.	2 CFR part 200, subpart E
Educational Institution	2 CFR part 200, subpart E

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Commercial for-profit organization other than a hospital and educational institution.	48 CFR part 31 Contract Cost Principles and Procedures or uniform cost accounting standards that comply with cost principles acceptable to DOE
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This program is also subject to non-supplanting requirements and each eligible provider must use a restricted indirect cost rate, referenced under 34 CFR 76.564-76.569.

Suggested Audit Procedures:

- a) 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 guidelines and regulations;
- b) Test transactions for accuracy and support; and
- c) Test transactions to determine that overall combined direct and related indirect administrative costs do not exceed the total amount that the Department of Labor negotiated with each eligible provider.

B. ELIGIBILITY -

Compliance Requirement: Eligible providers are responsible for determining eligibility of those enrolled in its programs. Section 211(2)(d) of WIOA defines adult education as providing instructional programs to learners:

- a) who are at least 16 years of age,
- b) are not enrolled or required to be enrolled in secondary school under state law; and
- c) who are basic skills deficient, do not have a secondary school diploma or its recognized equivalent and have not achieved an equivalent level of education; or are an English language learner.

Per Title 8, Chapter 99, section 120 of the Alaska Administrative Code, a person is eligible to take the GED test if:

- a) the person is 18 years of age or older;
- b) the person is not enrolled in a high school program; and
- c) the person has not received a diploma or certificate through a high school or GED program in Alaska or in another state, province, or U.S. possession.

A person who is age 16 or 17 is eligible to take the GED test if the person:

- a) is not enrolled in a high school program;
- b) has not received a diploma or certificate through a high school or GED program in Alaska or in another state, province, or U.S. possession; and
- c) presents to the local AAE program's regional director:
 - a legal emancipation document, or
 - written permission from a parent or guardian and,
 - a withdrawal slip from the last school attended in Alaska.

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Suggested Audit Procedures:

- a) Review the eligibility determination system and evaluate it for accuracy;
- b) Review selected participant files for documentation of eligibility criteria; and
- c) Review selected participant files and determine the appropriateness of eligibility determinations.

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

There is no program level of effort or earmarking requirements. The grant agreement will specify any matching requirement.

Suggested Audit Procedures: Review the grant agreement for any program matching requirements and verify through the grant recipient's accounting records that the matching requirement was met.

D. REPORTING REQUIREMENTS -

Compliance Requirement: Eligible providers must submit fiscal reports on a quarterly basis. On a weekly basis, student information must be entered into the state data system in accordance with the National Reporting System (NRS) for Adult Education measures, methods, and requirements to maintain compliance with Federal guidelines and WIOA requirements.

Suggested Audit Procedure:

- a) Review procedures for preparing reports and evaluate adequacy;
- b) Review a sampling of reports for completeness and timeliness of submission;
- c) Trace data in selected reports to the supporting documentation; and
- d) Evaluate adjustments, if any, for propriety.

E. EQUIPMENT -

Compliance Requirement: Under 2 CFR Part 200.313, title to equipment, acquired by a recipient with Federal funds must:

- a) Use the equipment for the authorized purposes of the project;
- b) Not encumber the property without approval of the Federal awarding agency or pass-through entity; and
- c) Use and dispose of the property as defined in the CFR.

Suggested Audit Procedures:

- a) Determine if the activities referred to above occur and if so, do they result in noncompliance;
- b) Determine if income generated by these activities is treated as program income as required;
- c) Review biannual inventory logs and reconcile inventory logs to accounting records and report any discrepancies; and
- d) Verify the existence, current utilization, and continued need for the

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equipment.

F. SPECIAL TESTS AND PROVISIONS -

Compliance Requirements: Local programs are responsible for allocating sufficient resources to collect NRS measures, including maintaining individual student records. Uniform procedures are in place to ensure comparability among programs. Programs maintain files including student intake form, standardized assessment, and attendance data. Hard copy files will be retained at the program site and data will be entered into the AlaskaJobs system weekly. The grant agreement will specify any additional tests and provisions.

Suggested Audit Procedures:

- a) Monitor of local programs for use of quality control procedures to determine data validity;
- b) Observation and interview of staff to determine maintenance of data;
- c) Perform regular compliance review of the AlaskaJobs system to provide data-matching implementation and standardization methods of programs; and
- d) Review grant agreement to identify special provisions or requirements to verify alignment of grant activities and outcomes.