

DWLD PROGRAM 3 – TECHNICAL AND VOCATIONAL EDUCATION PROGRAM (TVEP)

I. PROGRAM OBJECTIVES

The purpose of this program is to provide grants to technical and vocational education entities to provide industry specific training, on-the-job training and classroom job linked training.

The authority for this program is AS 23.15.830, Alaska Technical and Vocational Education Program account and AS 23.15.840, Grants for technical and vocational education.

II. PROGRAM PROCEDURES

AS 23.15.835(d) defines both the distribution percentage and institutions eligible to receive funds for the fiscal year.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED -

Compliance Requirements: Subject to the limits of its grant, an entity receiving a grant under this program shall provide one or more of the following program elements (AS 23.15.840(c)):

- a) industry specific training;
- b) on-the-job training;
- c) Institutional or classroom job-linked training.

The entity's activities do not replace or compete in any way with a federally approved apprenticeship program or any other existing training programs. AS 23.15.840(a)(2). Grants may not be awarded if the grant would displace money available through existing private technical and vocational education programs. AS 23.15.840(b)

Suggested Audit Procedures:

- a) Test financial and related records and determine the purposes for which funds were expended.
- b) Verify grant funds were used for an appropriate program element.
- c) Verify program expenditures did not replace or compete with a federally approved apprenticeship program or other existing training program.
- d) Verify program expenditures did not displace money available through existing private technical and vocational education programs.

B. ELIGIBILITY -

Compliance Requirement: A training program must be operated by an institution that holds a valid authorization to operate issued under AS 14.48 if the program is a postsecondary education program operated by a postsecondary educational institution subject to regulation under AS 14.48.

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Suggested Audit Procedures: If the training program is a postsecondary education program operated by a postsecondary institution subject to AS 14.48, verify the institution holds a valid authorization to operate issued under AS 14.48.

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

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

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

D. REPORTING REQUIREMENTS -

Compliance Requirement: Reporting requirements and deadlines for reporting are defined in AS 23.15.835(e).

Suggested Audit Procedures: Examine copies of reports and determine completeness of submission, and trace data in selected reports to underlying documentation.

E. SPECIAL TESTS AND PROVISIONS -

Compliance Requirement: The grant recipient's accounting systems include controls adequate to check the accuracy and reliability of accounting data, promote operating efficiency, and assure compliance with program requirements and generally accepted accounting principles. The grant agreement may contain specific provisions to which the grantee must adhere.

Suggested Audit Procedure:

- a) Review financial and related records and accounting procedures to verify the accuracy and reliability of the accounting data; verify the system promotes efficiency; verify the system assures compliance with program requirements; and, verify the records and procedures comply with generally accepted accounting principles.
- b) Review the grant agreement, identify any special provisions or requirements, and verify that they were met.