

DOH PROGRAM 1 – COMPREHENSIVE BEHAVIORAL HEALTH PREVENTION AND EARLY INTERVENTION PROGRAMS

I. PROGRAM OBJECTIVES

Prevention & Early Intervention: The program objectives are to provide comprehensive, integrated behavioral health prevention and early intervention services related to substance use and abuse, suicide, fetal alcohol spectrum disorders, youth development, and promotion of community, family and individual wellness across Alaska.

II. PROGRAM PROCEDURES

Funds are appropriated annually to the Department of Health, Division of Behavioral Health (DBH) by the State Legislature. These funds are distributed by DOH to nonprofit or local government agencies. These agencies become service providers for specific geographic locations or statewide programs.

Funding is provided through an initial advance comprised of 25% of the award amount; a second quarter advance up to 25% of the award amount in response to an approved quarterly Cumulative Fiscal Report and a Program Narrative Report; a third quarter advance of 25% following approval of quarterly Cumulative Fiscal Reports and Program Narrative Report; a fourth quarter advance of 20% following approval of quarterly Cumulative Fiscal Reports and a Program Narrative Report; and a 5% final payment, if applicable, issued upon approval of fourth quarter year-end reporting. Federal funds are generally advanced at 25% each quarter.

Grantees are required to attend the annual DBH Prevention Grantee meeting held each year to provide training, technical assistance and an opportunity for grantee networking with DBH program staff and other grantees.

Funding is a combination of General Fund (GF), Alcohol/Drug, and federal money from the Federal SAPT Block Grant (CFDA 93.959), the SAMHSA - Partnerships for Success (PFS), Grant (CFDA 93.243)

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED -

1. **Compliance Requirements:** Grant funds for this program are used to provide comprehensive, integrated behavioral health prevention and early intervention services related to substance use and abuse, suicide, fetal alcohol spectrum disorders, youth development, and promotion of community, family and individual wellness across Alaska.

Suggested Audit Procedures: Test financial and related records to determine that funds expended were for purposes specified in the grant.
Review:

- a) Final Grant Award (GA) including all conditions;
- b) Grant revisions and related transmittal letters;

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- c) Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
- d) Budget documents including final revised budget and budget narrative;

- 2. Compliance Requirement:** Costs allowed or unallowed under this program are determined by grant regulation 7 AAC 78 as well as budget documents and special conditions.

Suggested Audit Procedures:

- a) Review Department of Health's grant regulation, 7 AAC 78 and budget documents;
- b) Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- c) Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(f)(1).

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B. ELIGIBILITY -

Compliance Requirement: Recognized local governments, school districts, and nonprofit community-based agencies, organizations, and corporations registered in the State of Alaska are eligible for grants.

Suggested Audit Procedures: Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

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

Compliance Requirement: Grantees are required to demonstrate community, agency and individual commitment to their projects with a 10% local in-kind or cash match. Beginning in fiscal year 2016, Comprehensive Prevention grantees are required to provide a percentage of their 10% as a cash match. Percentages are outlined in the Request for Proposals and increase from 1%-3% of the total 10% match.

Suggested Audit Procedures: Confirm compliance with matching requirement.

D. REPORTING REQUIREMENTS -

1. Compliance Requirement: All programs will submit quarterly written program narratives and cumulative fiscal expenditure reports no later than thirty (30) days after close of each quarter.

Suggested Audit Procedures:

- a) Confirm if the reports are being filed timely.
- b) Reported revenues and expenditures agree with the agency's general ledger.
- c) Expenditures are within the budget limits or grant provisions.

2. Compliance Requirement: The agency's audit report must present a statement of revenue and expenses, budget and actual, for each state grant. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedures:

- a) Review grants regulation 7 AAC 78.230.
- b) Review audit report for compliance with the above.

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3. **Compliance Requirement:** The agency must clearly show on their audit report any outstanding liability to the State as payable to the State. This includes unspent grant funds and disallowed costs.

Suggested Audit Procedures:

- a) Determine whether or not the agency has any outstanding liability to the State.
- b) Review grants regulation 7 AAC 78.230.
- c) Review audit report to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS -

Compliance Requirement: The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures:

- a) Obtain copy of program site review; and
- b) Determine if recommendations in the site review are being implemented.