

DOH PROGRAM 5 – INDEPENDENT LIVING REHABILITATION – STATEWIDE CENTERS

I. **PROGRAM OBJECTIVES**

Centers for Independent Living (CILS) assist persons with severe disabilities to function more independently within the family and community by providing the five core services as required by the federal program for Independent Living Rehabilitation Part B and based on the goals and objectives of the State Plan for Independent Living (SPIL).

II. **PROGRAM PROCEDURES**

Funding for these programs is distributed through a non-competitive grant process and is administered by the Division of Senior and Disabilities Services (DSDS). Centers for Independent Living receive grant funding to assist individuals with disabilities to live as independently as possible by following the goals and strategies described in the State Plan for Independent Living (SPIL). The SPIL is a four-year plan developed jointly by the Statewide Independent Living Council (SILC), the Designated State Entity and the Centers for Independent Living that guides the activities and services of the Centers. CILS receive federal Independent Living Rehabilitation Part B and general funds to provide five core services: Advocacy, Peer Support, Information and Referral, Independent Living skills training, and transition.

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

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

Compliance Requirement: Are those which apply to the federal program for Independent Living Rehabilitation, CFDA 84.132A, Title VII, Part B, PL 105-220, 34 CFR Part 366 (The requirements for this federal program are also in the Workforce Investment Act of 1998, Title IV). Costs allowed or disallowed under this program are determined by grant regulations 7 AAC 78 and approved budget documents and special conditions of the grants.

Suggested Audit Procedure: Perform audit procedures to verify compliance with applicable federal and state guidelines.

B. **ELIGIBILITY -**

1. **Compliance Requirement:** Are those which apply to the federal program for Independent Living Rehabilitation, CFDA 84.132A, Title VII, Part B, PL 105-220, 34 CFR Part 366 (The requirements for this federal program are also in the Workforce Investment Act of 1998, Title IV.) The grantee must be a nonprofit agency or political subdivision or Alaska Native Entity meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure: Perform audit procedures to verify compliance with applicable federal and state guidelines.

DOH PROGRAM 5 – INDEPENDENT LIVING REHABILITATION – STATEWIDE CENTERS

2. **Compliance Requirement:** The grantee must be a nonprofit agency or political subdivision or Alaska Native Entity meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure: The auditor is not expected to make tests to verify the eligibility of clients served.

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

There is no matching or level of effort requirements.

D. REPORTING REQUIREMENTS -

1. **Compliance Requirement:** Quarterly fiscal and statistical reports are required within thirty days (30) following the end of each quarter.

Suggested Audit Procedures:

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

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

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 the agency has any outstanding liability to the State.
- b) Review grant regulation 7 AAC 78.230.
- c) Review audit report to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS -

Compliance Requirement: Files for individuals served must be maintained at the program site and contain pertinent information including referral information, medical reports, and an individual service plan. The agency must act upon any recommendations made by program site review.

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Suggested Audit Procedure: Conduct onsite audits every two years. These audits include a review of state and federal administrative and financial management requirements and a review of participant's files to verify eligibility and determine that required documentation and other pertinent information is being maintained. Obtain copy of program site review; and determine if recommendations in the site review are being implemented.