

DOH PROGRAM 18 - COMMUNITY INITIATIVE MATCHING GRANTS

I. PROGRAM OBJECTIVES

Each grantee must provide service that falls into the category of health and social services and who are serving the most vulnerable individuals to prevent mental, and physical hardship, or death.

II. PROGRAM PROCEDURES

Awards provided under the Community Initiative Matching Grants (CIMG) are to be used for basic essential human services in areas ineligible for the Human Services Community Matching grants.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED -

1. **Compliance Requirements:** A range of programs may be funded under the Community Initiative Matching Grant programs, as long as the objective fits into “basic essential human services” and “services” have the meaning given “social services” in AS 47.75.060, except that they include only service whose unavailability would subject persons needing the service to serious mental and physical hardship, or death.

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

- a) Review grant Agreement (GA) including all conditions;
- b) Review grant revisions and amendments and related transmittal letters;
- c) Review licenses, certifications, approvals, status of private nonprofit corporation if applicable;
- d) Review budget documents including final revised budget and budget narrative.

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

Suggested Audit Procedures:

- a) Review Department of Health and Social Services’ grant regulations 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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- d) Determine if the mandatory cash or in-kind match was fully expended.
- e) Determine whether administrative costs were kept at or below 15%.

B. ELIGIBILITY -

Compliance Requirement: CIMG funds are allocated proportionately, based on the combined population of communities within each region excluding those communities that currently receive Human Services Community Matching Grant funds. Population is determined by the Department of Commerce, Community, and Economic Development based on the latest figures from the U.S. Census Bureau or other reliable population data. Applicants for grants must be eligible under 7 AAC 78.030.

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

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

Compliance Requirement: For the Community Initiative Grants there are no statutorily established match requirements. Requirements that grantees offer a fifteen percent (15%) cash or in-kind match was instituted for fiscal years 2013 through 2019.

Suggested Audit Procedures: Confirm compliance with approved grant documents.

D. REPORTING REQUIREMENTS -

1. Compliance Requirement: Community Initiative Matching Grant agencies must submit quarterly expenditure reports and semi-annual Logic Model reports with narrative backup that identifies the grantees success toward meeting program outcomes. 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.

2. 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.

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Suggested Audit Procedures:

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

E. SPECIAL TESTS AND PROVISIONS -

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

Suggested Audit Procedures: Obtain copy of program site review if applicable; and determine if recommendations in the site review are being implemented.