

DOH PROGRAM 21 – TRAUMA SYSTEM

I. **PROGRAM OBJECTIVES**

The objective of this program is to reduce death rates and long term disability resulting from injuries or acute illnesses.

II. **PROGRAM PROCEDURES**

The Department of Health, Division of Public Health, Section of Emergency Programs certifies hospital trauma centers, and administers funds to help accomplish the goals and objectives of the State Trauma System, including:

1. Planning, development and coordination of the State Trauma System;
2. Provide trauma related training and education for hospital personnel;
3. Identifying and prioritizing equipment needs;
4. Assisting in trauma data collection training and activities; and
5. Assist in providing injury prevention services.

In addition, the funds are used to develop and enhance comprehensive trauma system in accordance with the State Trauma System Plan to collect and analyze data on traumatic injuries, and plan and coordinate injury prevention programs.

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

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

1. **Compliance Requirement:** funds are to be used for training trauma center personnel and for setting up and enhancing the State's comprehensive trauma systems, including injury prevention programs. The agencies are required to expend funds (with major emphasis on training) to support personnel, travel, supplies, equipment and facilities to accomplish goals of the Trauma System as identified in the annual application, approved budget and special fund conditions.

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

- a) Trauma Care Fund award including all conditions;
 - b) Fund revisions and related transmittal letter;
 - c) Licenses, certifications, approvals, status of trauma center if applicable; and
 - d) Budget documents including final revised budget and budget narrative.
2. **Compliance Requirement:** Costs allowed or unallowed under this program are determined by fund regulations AS 18.08.085 as well as budget documents and special conditions and the general requirements of the Trauma Care Fund.

DOH PROGRAM 21 – TRAUMA SYSTEM

Suggested Audit Procedures:

- a) Review the Department of Health and Social Services' fund regulations AS 18.08.085 and budget documents;
- b) test financial and related records to determine the appropriateness of costs per and the restriction against use of funds; and
- c) determine whether expenditures are within the budget limits prescribed by AS 18.08.085

B. ELIGIBILITY -

Compliance Requirement: The agency must be a designated trauma center meeting the requirements of 7 AAC26.720.

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 -

There is no matching or level of effort requirements.

D. REPORTING REQUIREMENTS -

1. **Compliance Requirement:** The agency must submit midyear reports activity and expenditure reports no later than thirty (30) days after the close of midyear report or as specified in the fund.

Suggested Audit Procedures: Confirm if:

- a) Reports are being filed timely;
- b) Reported revenues and expenditures agree with the agency's general ledger; and
- c) Expenditures are within the budget.

2. **Compliance Requirement:** The agency's audit report must present a statement of revenue and expenses, budget and actual, for each state funding. Such statements must show, for each state fiscal year, 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 Procedure:

- a) Review fund regulation AS 18.08.085.
- 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 funds and disallowed costs.

DOH PROGRAM 21 – TRAUMA SYSTEM

Suggested Audit Procedures:

- a) Determine whether or not the agency has any outstanding liability to the State.
- b) Review fund regulation AS 18.08.085.
- 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.