

# **DOH PROGRAM 20 – POSITIVE YOUTH DEVELOPMENT AFTERSCHOOL PROGRAM DEPARTMENT OF HEALTH**

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## **I. PROGRAM OBJECTIVES**

The objective of this program is to provide community-based and state wide prevention programs that reduce initiation of marijuana use by minors, promote cessation of marijuana use among minors, reduce access of minors to marijuana products, reduce exposure of minors to impaired driving dangers from marijuana use, and enhance individual, family, school, and community protective factors that foster healthy development.

## **II. PROGRAM PROCEDURES**

The Legislature appropriates funding from the Marijuana Education and Treatment Fund to the Department of Health, Division of Public Health for prevention services.

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

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

1. **Compliance Requirement:** Grantee will provide prevention services in accordance with the State of Alaska statute AS 44.29.020(a) DHSS is authorized to establish a youth services grant program. Grant funds are to be used to provide the following services:

- a) Reduce initiation of marijuana use by minors
- b) Promote cessation of marijuana use among minors
- c) Reduce access of minors to marijuana products
- d) Reduce exposure to impaired driving dangers
- e) Enhance individual, family, school, and community protective factors
- f) Foster healthy development

**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;
- 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 regulations 7 AAC 78 as well as budget document and special conditions.

**Suggested Audit Procedures:**

- a) Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;

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- b) Test financial and related records to determine the appropriateness of costs per 7 AAC 78;
- c) Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(f)(1); and
- d) Review administrative costs to determine compliance.

## **B. ELIGIBILITY -**

The auditor is not expected to perform testing over eligibility.

## **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 quarterly activity and expenditure reports by program no later than thirty (30) days after the close of each quarter.

### **Suggested Audit Procedures:**

- a) Confirm if such reports are being filed timely;
- b) That reported revenues and expenditures agree with the agency's general ledger; and
- c) Those 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.

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 grants regulation 7 AAC 78.230.
- c) Review audit report to ensure proper presentation.

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## **E. SPECIAL TESTS AND PROVISIONS -**

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

### **Suggested Audit Procedures**

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