

DOTPF PROGRAM 2 – MUNICIPAL HARBOR FACILITY GRANT

I. PROGRAM OBJECTIVES

Authorized under AS 29.60.800. Funds are appropriated to the Department of Transportation and Public Facilities to provide financial assistance in the formula of a 50/50 matching grant to municipalities or regional housing authorities for the construction phase of small boat harbor facilities.

II. PROGRAM PROCEDURES

This competitive grant program is funded on an annual basis at the discretion of the Alaska Legislature. Under AS 29.60.810, a municipality or regional housing authority that owns a harbor facility may submit an application for a harbor facility grant to be used for construction, expansion, major repair, or major maintenance of a harbor facility.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED -

Compliance Requirements: Grants made under this program are for activities cited as eligible in the Harbor Facility Grant Application and/or governing regulations and may be expended only for the purposes set out in the approved grant award and must comply with State laws and regulations.

Suggested Audit Procedure: There are no special suggested audit procedures.

B. ELIGIBILITY -

Compliance Requirements: Only eligible charges should be reimbursed to the grantee. Special stipulations for eligibility may also be noted in the program application and grant agreement.

Suggested Audit Procedures:

- a) Test financial and related records to determine whether the requirements were met.
- b) Review the grant agreement and legislation for any matching or level of effort requirements.
- c) Test indirect expenses such as overhead for proper allocation methodology and reasonableness.
- d) Test related records for adequate supporting documentation and proper approvals as identified in the program application 29.60.810.

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

Compliance Requirement: Matching or level of effort for the grant recipient is specified in the program application and grant agreement.

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Suggested Audit Procedure: Determine that the grant recipient's records show sufficient match to meet the agreement requirements, if any.

D. REPORTING REQUIREMENTS -

Compliance Requirement: Financial or progress reports may be required in the grant agreement. In addition, certification and acceptance may be required for construction project grants.

Suggested Audit Procedure: Ensure that reporting requirements have been met by the grantee and that reports have been submitted on a timely basis as specified in the grant agreement, or as requested by the Harbors Grant Administrator.

E. SPECIAL TESTS AND PROVISIONS -

Compliance Requirement: The grant agreement may contain additional stipulations that have not been tested in prior steps.

Suggested Audit Procedure: Examine project documentation provided by the grantee to verify compliance with the special stipulations or requirements contained in the grant agreement.