

**NORTH CAROLINA YOUTH ADVISORY COUNCIL
STATE APPROPRIATION**

State Authorization: G.S. 143B – 385

North Carolina Department of Administration

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The auditor should not consider the Supplement to be “safe harbor” for identifying audit procedures to apply in a particular engagement, but the auditor should be prepared to justify departures from the suggested procedures. The auditor can consider the supplement a “safe harbor” for identification of compliance requirements to be tested if the auditor performs reasonable procedures to ensure that the requirements in the Supplement are current. The grantor agency may elect to review audit working papers to determine that audit tests are adequate.

I. PROGRAM OBJECTIVES

To provide funds for mini grants to state youth councils or organizations who are interested in youth programs which are to be used expressly to promote and encourage North Carolina youth to plan, implement, and provide improvements for themselves and for the betterment of the community.

II. PROGRAM PROCEDURES

Each area youth council is required to submit an application for a mini grant. All applications must be received two weeks prior to the annual State Youth Council Board of Directors meeting. The application would show the amount of funds requested, a brief history of the organization and stated goals for the grant funds to accomplish.

The organization must provide a letter of reference, a person aged 13 to 18 to make a presentation at the meeting to outline their organization and need requirements.

Upon completion of the presentation, the State Youth Council will prepare a written summary of all applicants, approved and disapproved. The Youth Advisory Council shall review all mini grant proposals and recommendations from the State Youth Council. The Youth Advisory Council will then make the final selection on which grants will be awarded.

Each subrecipient will then be advanced the mini grant funds.

III. COMPLIANCE REQUIREMENTS

1. & 2. **Activities Allowed or Unallowed and Allowable Costs/Cost Principles**

Program grant funds may only be expended for services and items as stipulated in the application budget as approved. Allowable costs are printing, purchase of office supplies, communications, and any small equipment purchases.

Suggested Audit Procedure

Verify that grant funds were expended as related above. Compare all expenditures to approved budget category. Assure records and documentation support all expenditures.

3. **Cash Management**

All grant funds are advanced based on those agencies approved by the committee.

Funds must be expended based on approved budget as submitted showing type of expenditures anticipated.

Suggested Audit Procedure

Audit records to assure funds were expended per budget category.

5. **Eligibility**

The grantee must be a chartered youth council, or an organization interested in innovative youth programs operated by youth.

Suggested Audit Procedure

Verify that the councils are chartered.

8. **Period of Availability of State Funds**

All grants are awarded on a fiscal year basis. All funds must be expended or obligated prior to June 30 of each year. Any funds not expended/obligated must be returned to the Department of Administration, Youth Advocacy and Involvement Office.

Suggested Audit Procedure

Verify the expenditures to make sure they were expended or returned to Department of Administration.

9. **Procurement and Suspension and Debarment**

Any equipment purchased with grant funds must be approved prior to acquisition by the Director of Youth Advocacy and Involvement Office. The equipment must be tagged with asset label and records maintained. The equipment remains with the local council.

Suggested Audit Procedure

Audit equipment purchases. Verify cost and prior approval. Assure asset label is affixed.

12. **Reporting**

Grantee is required to submit monthly progress reports and also is required to complete an evaluation form at the close of the project. The evaluation is due within one month after the project is completed.

Suggested Audit Procedure

Check to establish that monthly progress reports and evaluations were submitted. Verify that documentation is on file for reports as they were submitted to the grantor agency.

14. Special Tests and Provisions

The project must be completed within three months after grant application date. Council must assure that printed material has a credit mentioning the North Carolina Youth Advisory Council as the source of project funds.

Suggested Audit Requirement

Audit records and verify that the project was, in fact, completed. The source of funds should have been stated on all printed documents, publications, or any publicity related to the program.