

GRASSROOTS SCIENCE MUSEUMS FUNDING

State Authorization: Section 14.4 Section 15.1 of Session Law 1997-443

**NC Department of Environment and Natural Resources
North Carolina State Museum of Natural Sciences**

Agency Contact Person - Program and Financial

Address Confirmation Letters To

Program and Financial:

Fran Nolan, Executive Director
Grassroots Science Museums Collaborative
919-733-7450; Ext. 260

Betsy Bennett
Director, Museum of Natural Sciences
Administrator, Grassroots Science Museums Collaborative
919-733-7450; Ext. 200

Fran Nolan, Executive Director
Grassroots Science Museums Collaboratives
C/o NC Museum of Natural Sciences
NC Department of Environment and Natural
Resources
11 West Jones Street
Raleigh, NC 27601

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.

Auditors may request documentation of monitoring visits by the State Agencies.

I. PROGRAM OBJECTIVES

The primary objective of the Grassroots Science Museums Collaborative is to provide funds for the participating science museums to strengthen the programs of each member institution and provide coordinated science education outreach throughout North Carolina.

II. PROGRAM PROCEDURES

The Grassroots Science Museums Collaborative is a group of 25 museums throughout the State that jointly co-operate to further the goals of science museums and expand science education and outreach throughout the state. The membership requirements and funding formula are approved by the Department of Environment and Natural Resources with consultation from the Grassroots Science Museums Collaborative. Membership in the Collaborative is currently being re-evaluated and the Collaborative is developing a new process for application. The membership applications are housed in the Museum of Natural Sciences and completed applications are reviewed by the Membership committee of the Collaborative and recommendations are brought before the Board of Directors.

The disbursement of appropriated funds occurs through a base allocation for each member institution and additional percentages based on (1) the operating budget of each museum and

(2) the degree to which the museum exhibits *science*. Funds are dispersed on a quarterly or monthly basis, requested by the Museum of Natural Sciences and dispersed from the Department of Environment and Natural Resources.

III. COMPLIANCE REQUIREMENTS

1. Activities Allowed or Unallowed

Compliance Requirements

The activities of the members of the Grassroots Science Museums Collaborative are mandated by its bylaws, adopted 9/14/95 and last updated on January 29,2004. The by-laws are housed at the Museum of Natural Sciences and reviewed on an annual basis by the Board of Directors of the Collaborative. The goals of the Collaborative are to:

- Further public understanding of science and technology.
- Enhance science education in schools and communities throughout the state of North Carolina.
- Enhance member institution efforts to develop exhibits, programs and scientific collections that focus on the basic sciences and related technological applications.
- Serve as a vehicle for planning and conducting cooperative projects, which strengthen services provided by member institutions across North Carolina.

Such activities are intended to provide direct experiences with technology and natural phenomena for students and the general public.

Audit Objectives

Determine whether State awards were expended only for allowable activities.

Suggested Audit Procedures

1. Identify the types of activities, which are specifically allowed or prohibited by the by-laws of the organization.
2. When allowability is determined, perform procedures to verify activities were allowable.
3. When allowability is determined based upon individual transactions, select a sample of transactions and perform procedures to verify that the transaction was for an allowable activity.

4. Conflict of Interest

Compliance Requirements

Each participating museum submits a conflict of interest statement. Reference G.S. 14-234 for local governments and Session Law 1997, Chapter 443, Section 7.5 for non-profit organizations.

Audit Objectives

Ensure adherence to a conflict-of-interest policy.

Suggested Audit Procedures

Verify the existence of a written policy.

5. Eligibility

Compliance Requirements

Basic eligibility rules for membership in the Collaborative are included in the bylaws.

These rules are housed in the Museum of Natural Sciences and may be located under documents on the Grassroots website www.grassroots-science.org (password protected contact Fran Nolan if you wish access to this information.)

Audit Objectives

Determine whether eligibility rules were followed and awards were made to eligible recipients. Amounts provided to or on behalf of eligibles were calculated in accordance with program requirements.

Suggested Audit Procedures

1. As the determination of eligibility is based upon an approved application and/or plan, obtain a copy of the document and identify the applicable eligibility requirements.
2. Perform procedures to verify that the subrecipients were eligible and amounts awarded were within funding limits.

12. Reporting

Compliance Requirements

The Grassroots Science Museums Collaborative prepares an annual report for the N.C General Assembly outlining programs, exhibits, educational development, visitor attendance, outreach participants, etc. that were a direct result of this grant funding. Reference G.S. 159-34 (local governments and public authorities) and G.S. 143-6.1 for non-profits. The statistical information is collected and housed at the State Museum of Natural Sciences.

Audit Objectives

Determine whether reports to General Assembly include all activity and are supported by statistical and performance data from each participating museum.

Suggested Audit Procedures

Review the supporting records and ascertain if all applicable data elements were included in report.