

**DISPLACED HOMEMAKERS  
STATE APPROPRIATION**

**State Authorization: G.S. 143B-394.4, Part 10B**

**North Carolina Department of Administration  
NC Council for Women**

**Agency Contact Person - Program**

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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.

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

**I. PROGRAM OBJECTIVES**

To provide displaced homemakers with such necessary counseling, training, services, skills, and education as would enable them to secure gainful employment as necessary for their health, safety and well being.

## II. PROGRAM PROCEDURES

The displaced homemaker grants are competitive grants. To apply for a grant, a grant proposal narrative and application including a budget and program services information is submitted to the North Carolina Council for Women. The committee reviews each proposal and approves or disapproves. The applicants are usually nonprofit organizations and some community colleges. All funds are advanced quarterly on a fixed grant amount as approved by the committee.

## III. COMPLIANCE REQUIREMENTS

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

Program grant funds may only be expended for the treatment and costs incurred in providing direct services to the displaced homemakers. Funds could be used for counseling, training, services and education expenses so that the recipient can learn a trade and become gainfully employed in the workforce.

Expenditures are reported quarterly to the North Carolina Council for Women. Credit should be given to the North Carolina Council for Women for any printed materials. Reports are due by the 15<sup>th</sup> of each month after the close of the quarter. All hours expended in the operation of the program must be documented. Funds may not be expended for loans, mortgage payments, taxes, entertainment costs or any cost not directly related to the operation of the program.

Grant funds are not to be used for construction, renovations, or the purchase of real property. Credit must be given to the North Carolina Council for Women in any printed material.

#### Suggested Audit Procedure

Verify that funds were expended for services as defined above. Compare expenditures to approved budget per category. Assure records and all documents support expenditures.

### 5. Eligibility

Any person who is divorced, abused, etc. is eligible for funds to assist them to learn a skill to become employed. There is no required income level. The recipient must require training in order to qualify for administrative training in order to gain employment. Each eligible recipient must require assistance to learn a skill in order to support themselves and dependents.

#### Suggested Audit Procedure

Audit records to assure that required criteria were met. Assure all guidelines were met and correct documentation is a part of the file.

Review personnel policies, procedures, records and client data to determine that there is no evidence of discrimination based on age, sex, race, color or national origin.

### 8. Period of Availability of Federal Funds

The grants are awarded on a fiscal year basis-July 1 to June 30. All funds not expended at the close of the grant period should be returned to the North Carolina Council for Women. All outstanding obligations should be liquidated within 90 days after the close of the grant year. All funds are appropriated by the General Assembly each year.

#### Suggested Audit Procedure

Analyze program receipts and disbursements to determine if all grant funds were expended, obligated or returned.

## 12. Reporting

All grantees are required to submit quarterly expenditure reports to the grant administrator, Jacqueline Jordan. These reports must reflect all receipts and disbursements in the categories as approved. All reports are due by the 15<sup>th</sup> after the close of each quarter.

### Suggested Audit Procedure

Audit records to assure reports were submitted as required. Verify that expenditures agree to accounting records.

## 14. Special Tests and Provisions

Grantee personnel who spend part of their working hours related to the grant should document the portion of their time chargeable to the grant. The grantee's accounting system should be adequate account for time involvement and timesheets and payroll records must be maintained appropriately.

### Suggested Audit Procedure

Audit all records of payroll to assure charges are correct.

Review timesheets and payroll records to determine that only time spent on grant activities were charged to the grant.