

**SEXUAL ASSAULT PROGRAM
STATE APPROPRIATION**

State Authorization: G.S. 143B-394.3

**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 grant funds to non-profit organizations to establish a statewide network of coordinated public and private assistance for victims of sexual assault by incorporating existing programs and developing new programs.

II. PROGRAM PROCEDURES

Funding is granted based on the annual appropriation from the General Assembly. Each of the seventy-four (74) centers receive an equal share of the funds.

The amount of the grant award is determined by the amount appropriated. Each agency is to use the funds granted for counseling and advocacy to victims of sexual assault on a twenty-four basis so that victims have access to a crisis line with call forwarding. Funds are to be used to provide community education and training to victims.

III. COMPLIANCE REQUIREMENTS

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

Program funds may be expended for costs incurred in providing direct services to victims of sexual assault such as counseling, intervention, shelter, and education programs. All of these functions must be performed on a continued basis. Staffing, training, printing, office supplies, rent, utilities, communications, transportation of clients, and shelter operation costs such as food and supplies are allowable costs.

The purchase of any equipment in excess of \$300 and contracts entered into for consulting services require prior written approval by the Grants Administrator, Jacqueline Jordan.

Grant funds may not be expended for loans, mortgage payments, taxes, entertainment costs, social activities, alcoholic beverages, flowers, bad debts, fines and penalties, and cost for lobbying to influence legislators to support or vote on any appropriation for sexual assault funds.

Suggested Audit Procedure

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

3. Cash Management

Operating funds are disbursed to each center on a quarterly basis. Records should reflect accountability with grant funds. All receipts and expenditures must have a good audit trail.

All grant funds must be expended by June 30 of each fiscal year. Any funds not expended must be returned to the North Carolina Council for Women.

Suggested Audit Procedure

Audit bank records to assure that all deposits are recorded correctly. Verify the balancing of bank statements and all cash management records.

5. Eligibility

All recipients of the grant funds should have a real need for counseling and sexual assault services. Eligibility is determined by acute need. Each recipient must show a dire need for help and have a related and current need for services. Records maintained by the Council for Women do not show the recipients needs. The North Carolina Council for Women staff monitors the field office records.

Suggested Audit Procedure

The field staff determines who is eligible. The audit firm should not determine eligibility.

6. Equipment and Real Property Management

All equipment acquired from grant funds must have prior written approval from the grantor, the North Carolina Council for Women. Equipment records must be maintained by the grantee. Records will reflect date and type of purchase, cost, serial number, and location.

Suggested Audit Procedure

Audit procurement records to assure proper records maintenance for the equipment. Assure records indicate prior approval from the North Carolina Council for Women.

7. Matching, Level of Effort, Earmarking

Any organization that receives grant funds should have in existence matching funds or in-kind contributions from nonfederal or state sources in the amount of twenty-five percent of the total grant. The match may be expended along with the state grant funds. Internal records must be maintained to prove accurate match as it exists.

Suggested Audit Procedure

Audit records as it relates to match funds such as time cards, payroll, etc. to assure match is accurate.

8. Period of Availability of Federal Funds

The grant funds are available on a fiscal year basis. Grants are awarded for the period of July 1 to June 30 of each fiscal year. Any funds not expended by June 30 of each year must be obligated and expended within ninety (90) days after the grant ends. Any funds not expended must be refunded to the Department of Administration, North Carolina Council for Women.

Suggested Audit Procedure

Audit records to assure that grant funds were either expended or obligated to be expended within ninety (90) days. Ascertain that any unspent grant funds were, in fact, refunded to the grantor.

9. Procurement and Suspension and Debarment

The grant administrator, Jacqueline Jordan, must approve any equipment purchased with grant funds prior to acquisition. All equipment must be tagged with a fixed asset label and records have to be maintained. The equipment remains with the local entity.

Suggested Audit Procedure

Audit equipment purchases. Verify cost and prior approval. Check to see if asset label is affixed. Ascertain that any unspent grant funds were, in fact, refunded to the grantor.

12. Reporting

All grantee agencies must report total expenditures to the North Carolina Council for Women on a quarterly basis. The reports are due by the 15th of the month following the close of the quarter. Failure to file reports will delay any future reimbursement/advance. The contract administrator will contact those agencies that submit reports late.

Suggested Audit Requirement

The auditor should verify that all reporting requirements are met and ascertain that the reports are tied to expenditures as report.