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

The Injury and Violence Prevention Branch (IVPB) mission is to promote and protect the health and well-being of all people in North Carolina by preventing injury and violence. As part of the overall mission to prevent sexual violence in North Carolina, the IVPB receives and administers federal funds for the Rape Prevention and Education (RPE) Program. The bulk of the funds will be awarded to local agencies and organizations to provide prevention oriented education and training in local communities. Funds will also be awarded to the North Carolina Coalition Against Sexual Assault (NCCASA) to provide training, technical assistance, and tools to support local agencies/organizations in their prevention activities.

The Rape Prevention and Education Program is administered by the Centers for Disease Control and Prevention (CDC). Federal legislation specifies the major areas of allowable activities that are aimed at preventing rape and sexual assault, and the CDC has set program priorities and
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provided guidance to all states and territories for implementing the program. CDC expects all RPE programs at both the state and local levels to use a public health approach; to undertake planning, including an assessment of community needs and assets; to perform program evaluation; and to focus on primary prevention – preventing initial sexual violence perpetration and victimization.

II. PROGRAM PROCEDURES

The Rape Prevention and Education Program is funded by the Violence Against Women Act, with funds awarded through the Centers for Disease Control and Prevention (CDC) to all 50 states, Washington DC, Puerto Rico, and six territories according to a population based formula. Federal legislation specifies the major areas of activities that are aimed at preventing rape and sexual assault, and the CDC has set program priorities and provided guidance to all states and territories for implementing the program. The RPE funds are received by the NCDHHS Division of Public Health Injury and Violence Prevention Branch, and are dispersed to a number of local agencies and organizations based on a competitive Request for Applications (RFA) process. Funds are also dispersed to the NC Coalition Against Sexual Assault (NCCASA) on a non-competitive basis. Please see “Eligibility” section below.

An RFA contains guidance regarding the state and national (i.e., CDC) vision, requirements, and possible implementation ideas for potential applicants. All required forms are contained in the RFA package, which is distributed to programs across the State, and it is available on the Injury and Violence Prevention Branch’s website (http://www.injuryfreenc.ncdhhs.gov). The RFA is widely distributed throughout the State, including to all known rape crisis centers, colleges and universities, as well as statewide violence prevention organizations whose membership may be interested in applying for funds. The RFA is also published on the Injury and Violence Prevention Branch website. Persons interested in learning about funding initiatives can contact the IVPB by phone at (919) 707-5425, via email at beinjuryfreenc@dhhs.nc.gov or in writing to Injury and Violence Prevention Branch, NC Division of Public Health, 1915 Mail Service Center, Raleigh, NC 27699-1915.

Based on responses to the RFA, local agencies and organizations are selected for funding by an independent Review Committee. Successful applicants enter into a one-year contract with the Division of Public Health to implement programs for the primary prevention of sexual violence in their local communities. Based on performance in Year 1 of the funding, the contract may be amended for an additional year of funding. All contractors agree to a specified Scope of Work, which includes required training, technical assistance, and other expectations of their relationship with the Division of Public Health and their responsibilities to fulfill the expectations set by the CDC. In addition, each local program also describes prevention activities they will implement.

There is no required local match to receive funding. The contractor receives reimbursement for services on a monthly basis after submitting a Contract Expenditure Report (CER). The contractor may not use the funds for those items listed in Section III-A (“Unallowable Expenses for Funded Programs”). Program monitoring for content is accomplished via individual technical assistance calls, an extensive review of progress and annual reports resulting in oral and written feedback to the contractor, training and program meetings, and site visits. Fiscal program monitoring is completed by monthly comparison of Contract Expenditure Reports with approved agency contract budgets. Agencies are required to file documentation of expenditures with each Contract Expenditure Report they submit, and the Division will perform spot checks by asking individual agencies to submit such documentation with the CER for that month.
III. COMPLIANCE REQUIREMENTS

A. ACTIVITIES ALLOWED OR UNALLOWED

Allowable Expenses for Funded Local Agencies

- **Salary**: Support for one full-time Prevention Coordinator dedicated 100% to RPE and up to 10% of salary for the Prevention Coordinator’s direct supervisor.
- **Fringe Benefits**: Costs for the full-time Prevention Coordinator and up to 10% of the fringe benefits for the Prevention Coordinator’s direct supervisor.
- **Travel**: Costs of in-state travel for the Prevention Coordinator and his/her direct supervisor during each contract year for the following:
  - 3 required regional trainings: sites will be determined based upon location of awardees. In the budget, the contractor provided an estimate of travel expenses; the actual cost will be negotiated during the contracting process. Prevention Coordinators are required to attend all three trainings, while program supervisors are welcome to attend, but not required.
  - 1 trip to Raleigh to consult with State project staff and/or meet with other awardees at an annual program meeting. Both the Prevention Coordinator and his/her direct supervisor are required to attend this meeting.
  - The official rate for travel expenses which may include mileage, lodging, subsistence, as well as parking fees is set forth by the State of North Carolina. This information can be found in the North Carolina Office of State Budget and Management Budget Manual, Section 5.0, Travel Policies and Regulations starting on page 123 at this link: [http://www.osbm.state.nc.us/files/pdf_files/BudgetManual.pdf](http://www.osbm.state.nc.us/files/pdf_files/BudgetManual.pdf).
- **Communications**: Costs including telephone, internet, e-mail and other communications related to project and associated unit costs.
- **Supplies**: Supply costs associated with prevention programs and activities.
- **Postage**: Postage costs associated with prevention programs and activities.
- **Equipment**: Necessary equipment associated with prevention programs and activities (note that requests >$500 require state pre-approval).
- **Other**: All other pre-approved operational costs associated with conducting proposed prevention programs and activities.

Unallowed Expenses for Funded Local Agencies

- **Victim Services/Response**: These funds may not be used for direct victim service activities. This includes crisis lines or hotlines, crisis intervention, case management, advocacy, counseling, support groups, and community outreach efforts in support of direct client services.
- **Offender Treatment**: These funds may not support offender treatment programs. The focus of RPE will be on preventing first-time perpetration, NOT on offender treatment for the purpose of preventing repeat perpetration.
- **Victim Response Training**: These funds may not be used for training that focuses on how service providers should respond to victims of sexual violence (e.g., advocates, Sexual Assault Nurse Examiner (SANE) programs, law enforcement or judicial response, etc.). Exception: Upon hire, if a Prevention Coordinator has not received victim response training previously he or she is required to obtain such training in order to competently handle victims’ disclosures during prevention activities.
- **Child Abuse Prevention**: These funds may not be used for activities focusing solely on the prevention of child abuse.
- **Child Sexual Abuse Prevention Programs**: These funds may not be used for programs that teach children about sexual abuse in ways that make them responsible for preventing
their own abuse (e.g., teaching “touching rules” and encouraging children to say “no” and report abuses). Rather, the RPE program is working to prevent perpetration from happening in the first place and to shift the onus of prevention onto the community as a whole.

- **Victim Compensation**: These funds may not be used to pay for costs that would otherwise be eligible for local or federal Victim Compensation reimbursement.
- **Lobbying**: These funds may not be used for the expenses of lobbying.
- **Fundraising**: Any cost of fundraising is ineligible for funding. The cost of organized fundraising (including bingo, financial campaigns, endowment drives, solicitation of gifts and bequests) incurred solely to raise capital or obtain contributions may not be charged to these funds. Likewise, the salary (or portion thereof) of persons engaged in such activities and indirect costs associated with those efforts are ineligible.
- **Food/Refreshments**: Food and meals are disallowed unless approved in the Travel cost category as part of a per diem or subsistence allowance per OMB Circular A-87.

**B. ALLOWABLE COSTS/COST PRINCIPLES**

Costs in the application budget are allowable costs of a rape prevention and education grant. These include the following budget categories: salaries, fringe benefits, supplies, staff travel, cost of space, equipment, contracted services, “other” (“other” is defined in the grant application), and indirect costs. Each budget category may have explanatory remarks. Expenditures / costs are limited to those outlined in the approved budget in the application. Basic Considerations, Indirect Costs, Direct Costs, Allowable Costs, and Unallowable Costs may be found in the latest version of the federal Office of Budget and Management (OMB) Circular A-122 or OMB Circular A-87 available from the OMB website at www.whitehouse.gov/OMB/circulars.

**C. CASH MANAGEMENT**

The contractor shall submit monthly Contract Expenditure Reports (CERs) due no later than 10 days after the end of the month for which they are submitted. Even if no moneys have been expended, these monthly requests are mandatory (in such case all entries will be zeros). Monthly payment shall be made based on actual expenditures in accordance with the approved budget on file with both parties. If the contractor needs to make any changes to the contracted budget, the contractor must submit a written budget redirection request to the IVPB and obtain approval for the change. The budget redirection request and written approval shall be filed by the contractor with the executed contract.

If the contractor does not submit reports, CERs, or other requested materials on time, they will be reminded in writing of the specific requirements of their contract and offered assistance. If they continue to be delinquent, they will be notified in writing that CERs will no longer be processed for payment until their performance comes into compliance with their contract.

The Division will have no obligation for payments based on expenditure reports submitted later than 30 days after termination or expiration of the contract period.

**E. ELIGIBILITY**

The Federal legislation that funds this program (Violence Against Women Act) and the Federal funding agency (CDC) have stipulated that state coalitions against sexual assault (CASAs) should be strongly involved in the state program and both have designated CASAs as recipients of RPE funds. The North Carolina Coalition against Sexual Assault (NCCASA) is the only statewide sexual assault coalition in North Carolina. The primary role for the Coalition is to provide support, trainings, and tools for local rape crisis centers and other member organizations.
The majority of RPE funds will be distributed to local agencies to implement sexual violence prevention programs in the community. These funds are distributed based on a competitive Request for Applications (RFA) process, and the recipients are selected through an extensive review process, including an independent Review Committee (see Section II for details).

All local agency applicants must adhere to the following guidelines in order to be considered for funding. Additionally, all funded programs must continue to demonstrate adherence to these guidelines throughout each contract year in order to be considered for continuation funding (via a contract amendment) in following years up to the maximum funding period.

1. The funded agency/organization must demonstrate training, expertise, and experience in sexual violence prevention. The history of doing prevention work does not need to be exclusively primary prevention; however, the applicant must indicate a commitment to shift towards an increasing amount of primary prevention throughout the project period.

2. The funded agency/organization will identify a full-time Prevention Coordinator who will work full-time and exclusively on RPE. This individual may already work for the agency or may be a new hire. Applicants are strongly encouraged to very carefully consider the qualifications and skills needed to fulfill the role and duties of the Prevention Coordinator as described throughout this RFA. As described in Part V, Section A, if the Prevention Coordinator is already an employee of the agency, his or her job description will change to the job description the agency will be asked to provide in the application in order to be consistent with the requirements of RPE funding (e.g., no part of the work schedule may be dedicated to crisis intervention, victims’ services, or any other ineligible expenses (as described above in the previous section). The full-time position may only be filled by one individual. There will be no flexibility on these personnel requirements.

3. The Prevention Coordinator must attend all three (3) regional training sessions during each contract year. His/her supervisor is welcome to attend. Both the Prevention Coordinator and his/her direct supervisor must attend the annual program meeting held in Raleigh, NC. Travel expenses for these meetings must be written into the proposed RPE budget for each year.

4. The funded agency/organization must agree to implement primary prevention programs and to use the public health approach and the ecological model in creating their programs. They shall also incorporate the Principles of Effective Prevention Programming as they plan and conduct prevention activities over the project period. This will be achieved with technical assistance provided by the IVPB in the form of training, technical assistance, tools and other forms of guidance.

5. The funded agency/organization must develop and implement process and outcome evaluation for all prevention activities and must develop and regularly update (in progress reports) a project logic model that visually describes the program (training, technical assistance, and tools will be provided to all awardees over the course of the project period).

6. The funded agency/organization should demonstrate a history of working with community partners and must indicate a willingness to continue to do so throughout this project period. With the complexity of sexual violence, its causes, and the needed comprehensive strategies to effectively prevent it, no single agency will be able to fully implement all aspects of RPE in isolation. The Prevention Coordinator will identify community stakeholders with an interest in sexual violence prevention to serve as a local prevention team. With assistance and training from the IVPB, the Prevention Coordinator will lead local teams in a process to document the community’s needs and assets related to sexual violence prevention and will lead a planning process for
comprehensive sexual violence prevention. Applicants will be encouraged to build relationships with both traditional and non-traditional partners during all aspects of their RPE efforts.

F. EQUIPMENT AND REAL PROPERTY MANAGEMENT

Purchase of necessary equipment is allowed; note that requests >$500 require State PRE-approval. Requests for computer purchase require additional PRE-approval. Equipment purchased with RPE funds belongs to the State which may choose to reclaim it upon termination or completion of contract if the equipment will no longer be used in primary prevention of sexual violence programs. The State may offer an agency the option to purchase the equipment.

G. MATCHING, LEVEL OF EFFORT, EARMARKING

No matching of funds is required.

Agencies must provide a statement of commitment: 1) to the process spelled out in the RFA; 2) to ensuring that both the Prevention Coordinator attends and participates in all 3 of the regional trainings in each project year and the Prevention Coordinator and his/her immediate supervisor (e.g., Program Manager, Executive Director) attend the Annual RPE Program Meeting; and 3) to working cooperatively with the RPE Program staff in order to implement primary prevention programs for sexual violence.

Funds must be earmarked for salary for one full-time Prevention Coordinator, for their fringe benefits, and for costs of in-state travel for the Prevention Coordinator and his/her direct supervisor for the following:

- 3 required regional trainings (sites TBD; contractors must provide an estimate and the actual cost will be negotiated during contracting process); the supervisor is welcome, but not required to attend;
- 1 trip to Raleigh to consult with State project staff and/or meet with other awardees (Annual RPE Program Meeting). Both the Prevention Coordinator and his/her direct supervisor are required to attend; and
- mileage, lodging, subsistence, parking for each trip.

All travel costs must be consistent with currently approved State rates for mileage and subsistence costs for in-state travel.

H. PERIOD OF AVAILABILITY OF FEDERAL FUNDS

The Contract and budget incorporated therein will define the period of availability of federal funds. Although the Rape Prevention and Education program is a multi-year program, contracts and project budgets are written for one year at a time, and project budgets are one-year budgets. The beginning and ending dates of the project are incorporated into the Contract, and all expenditures must occur within these dates.

I. PROCUREMENT AND SUSPENSION AND DEBARMENT

Each agency receiving federal pass through funds signs, as part of their contract, a “Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion.”

J. PROGRAM INCOME

Program income is not allowed under the terms of the contract, nor will it be allowed under any future amendments.
K. REPORTING

In addition to the monthly Contract Expenditure Reports (CERs) described in Section C Cash Management above, a final CER must be prepared by the local service providing agency and submitted to the Injury and Violence Prevention Branch no later than 30 calendar days after the grant period ends (PL 106-402, Sec. 103 and ASSURANCES). Final Contract Expenditure Reports received by the Injury and Violence Prevention Branch after 30 calendar days will not be reimbursable without approval from Injury and Violence Prevention Branch. Assurances (State Grant Certification – No Overdue Taxes; Notarized Conflict of Interest Policy; Certification Regarding Environmental Tobacco Smoke; Certification Regarding Lobbying, Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion; and Certification Regarding Drug-Free Workplace) are signed by the grantee and are a part of the grant application defining the terms of the grant and expectations of the grantee and grantor.

M. SUBRECIPIENT MONITORING

Each contractor will collaborate with the IVPB to help identify areas, topics, strategies, etc. that would benefit from training and technical assistance. The IVPB will provide technical assistance in the form of telephone and email communication, verbal and written feedback/suggestions based on a thorough review of each progress report, and site visits when appropriate. Contractors have input into the content area covered at the three mandatory trainings.

Contractors will be expected to show reasonable progress towards implementing primary prevention strategies, maintaining a community sexual violence prevention task force, and completing a community assessment. The contractors are required to incorporate into their work the feedback/technical assistance received from the IVPB. Performance will be measured through a variety of means, including written reports; desk reviews of all documents received, including monthly expenditure reports; monthly telephone calls; and face-to-face interactions at the annual program meetings and at three mandatory skills-building training sessions each year. Contractors will be required to report on community collaboration efforts, the planning, implementation, and evaluation of their prevention activities, and other individualized needs.

N. SPECIAL TESTS AND PROVISIONS

1. BUDGET AMENDMENTS

   Compliance Requirement – The service provider may amend the budget during the year with prior approval from the Injury and Violence Prevention Branch. However, the service provider may not exceed the total monetary limit as shown on and approved in the Performance Agreement.

   Audit Objective – To determine that the budget approved by the Injury and Violence Prevention Branch and the budget used by the project are identical. To determine that line item expenditures reported on the Request for Reimbursement to the Injury and Violence Prevention Branch have not exceeded approved line item budgeted amounts.

   Suggested Audit Procedures – Compare, by line item, the local provider’s Rape Prevention and Education program expenses with the final budget as approved by the Injury and Violence Prevention Branch. There should be verification that the reported expenditures are allowable and supported by sufficient documentation.
2. INDIRECT COST

**Compliance Requirement** – If budgeted, the local provider/subrecipient of grants may report indirect cost on Rape Prevention and Education funding. Indirect cost rates negotiated by the local provider with the federal Department of Health and Human Services regional controller or other similar federal agency may be used to compute allowable indirect cost. Expenditures included, as indirect cost may not be duplicated elsewhere in the budget. A copy of the Negotiated Agreement must be included with the grant application. Because the federal RPE Program has a 5% administrative cap, indirect cost reported to the Injury and Violence Prevention Branch may not exceed 5% of total project cost.

**Audit Objective** – Determine that a current negotiated indirect cost rate agreement exists, and that the amount of indirect cost being charged to the Injury and Violence Prevention Branch does not exceed 5% of total project cost.

**Suggested Audit Procedures** – The indirect cost plan supporting the indirect cost reported to the Injury and Violence Prevention Branch should be reviewed to determine that cost included in the plan is allowable and equitably allocated. Any discrepancies should be disclosed in the audit as “questioned costs.”

3. CONFLICT OF INTEREST AND CERTIFICATION REGARDING NO OVERDUE TAXES

**Compliance Requirement** – All non-State entities (except those entities subject to the audit and other reporting requirements of the Local Government Commission) that receive, use or expend State funds (including federal funds passed through the N. C. Department of Health and Human Services) are subject to the financial reporting requirements of G. S. 143C-6-23 for fiscal years beginning on or after July 1, 2007. These requirements include the submission of a Notarized Conflict of Interest Policy (see G. S. 143C-6-23(b)) and a written statement (if applicable) that the entity does not have any overdue tax debts as defined by G. S. 105-243.1 at the federal, State or local level (see G. S. 143C-6-23(c)). All non-State entities that provide State funding to a non-State entity (except any non-State entity subject to the audit and other reporting requirements of the Local Government Commission) must hold the subgrantee accountable for the legal and appropriate expenditure of those State grant funds.