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.

GENERAL INTRODUCTION

The North Carolina Division of Aging and Adult Services (DAAS) is the State Unit on Aging (SUA) as referenced in the Older Americans Act of 1965 as reauthorized October 17, 2006. The Division administers funding under Titles III, V, and VII of the Older Americans Act as well as a variety of other funds both Federal and State in nature.
I. PROGRAM OBJECTIVES

The Act is intended to accomplish several objectives. First, because respite is often in short supply or inaccessible to people of all ages and disabilities, the Act seeks to expand and enhance respite services in the states. Second, multiple respite programs are often funded through a variety of sources in the states. The Act is designed to improve coordination and dissemination of service delivery between the various programs. Third, consumers may experience difficulties in navigating the multiple respite programs that exist. The Act seeks to improve access to programs by streamlining the means by which consumers access them and by filling service gaps where necessary. Finally, by expanding and enhancing respite services, and improving coordination and access, the Act is designed to improve the overall quality of the respite services currently available.

Rather than supplant, replace, duplicate federal, state, local and private respite care development and funding activities, the Act is intended to facilitate coordination between programs, reduce duplication of effort, and assist in the development of respite care infrastructure at the state and local levels. The implementation of the Act should improve the delivery and quality of respite services available to families across age and disability spectrums, by establishing coordinated lifespan respite systems.

II. PROGRAM PROCEDURES

This is a limited competitive grant program. Awards are only made to eligible states/state agencies who:
- Administer the State’s programs under the Older Americans Act of 1965; or
- Administer Title XIX of the Social Security Act; or
- Are designated by the Governor of the State to administer the State’s programs under this title; AND who are
- An aging and disability resource center working in collaboration with a state respite coalition or organization.

III. COMPLIANCE REQUIREMENTS

A. ACTIVITIES ALLOWED OR UNALLOWED

There are limitations on what the grant can be used for which are set out in section 2005 (a) of the Social Security Act (all apply except for paragraph (6).

B. ALLOWABLE COSTS/COST PRINCIPLES

All grantees that expend State funds (including federal funds passed through the N.C. Department of Health and Human Services) are required to comply with the cost principles described in the N. C. Administrative Code at 09 NCAC 03M .0201.

C. CASH MANAGEMENT

Funds expended by contractors are reimbursed on a monthly basis upon receipt of a detailed invoice. No cash management testing is required at the local level.
E. ELIGIBILITY

Eligible respite recipients are defined as family members, foster parents, or other adults providing unpaid care to adults who require care to meet basic needs or prevent injury and to children who require care beyond that required to meet the basic needs of the child.

For the purposes of this Program Announcement, family caregivers include grandparents, of any age, who are primary caretakers of children or adults with special needs. Further, “unpaid family caregivers” are those caregivers who do not receive funding to provide care as their primary means of income.

F. EQUIPMENT AND REAL PROPERTY MANAGEMENT

Local service providers do not purchase equipment. Therefore, this section is not applicable at the local level.

G. MATCHING, LEVEL OF EFFORT, EARMARKING

Grantees are required to meet a non-federal share of the project cost, in accordance with Section 2902 of the Public Health Services Act (42 U.S.C. 201 et seq.), as amended, which requires that grantees provide at least 25% match (cash or in-kind) of total costs. Waivers of, or reductions to, these requirements are not permitted. Grantees must provide at least 25 percent of the total approved cost of the project. The total approved cost of the project is the sum of the ACL (federal) share and the non-federal share. The non-federal share may be met by cash or in-kind contributions, although applicants are encouraged to meet their match requirements through cash contributions.

H. PERIOD OF AVAILABILITY OF FEDERAL FUNDS

Funding for the current North Carolina grant is for a project period of three years, pending the availability of federal funds. North Carolina’s current grant award expires August 31, 2017.

I. REPORTING

Reporting for this grant requires that the grantee submit two semi-annual reports electronically through GrantSolutions.gov. A final report is due within 90 days of the grant end date. This final report is also submitted electronically through GrantSolutions.gov.