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**TITLE V SEXUAL RISK AVOIDANCE EDUCATION (TITLE V
STATE SRAE) PROGRAM**

**State Project/Program: SEXUAL RISK AVOIDANCE EDUCATION (SRAE) GRANT
PROGRAM (PRC 101)**

U. S. Department of Health and Human Services

Federal Authorization: Social Security Act Title V, Section 510(b), 42 U.S.C. 710(b)

N. C. Department of Public Instruction

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N.C. DPI Confirmation Reports:

Confirmation of Funds Expended and/or Disbursed from the State Public School Fund and Federal Programs 2022-23 will be available at the [NC DPI School Business Division Annual Reports Application](#). The system provides an electronic view of Year-to-Date (YTD) financial reports in response to requests for confirmation from independent auditors.

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.

This compliance supplement must be used in conjunction with the OMB 2023 Compliance Supplement which will be issued in the summer. This includes “Part 3 - Compliance Requirements,” for the types that apply, “Part 6 - Internal Control,” and “Part 4 - Agency Program” requirements if the Agency issued guidance for a specific program. The OMB Compliance Supplement is Section A of the State Compliance Supplement.

I. PROGRAM OBJECTIVES

The purpose of the Title V State Sexual Risk Avoidance Education (SRAE) Grant Program is to implement education exclusively on sexual risk avoidance that teaches students to voluntarily refrain from sexual activity and other risky behaviors. The program targets youth in grades 5 and 6 in high-need districts. Programs implemented under this grant must provide the following: 1) medically accurate and age-appropriate content; 2) sexual risk avoidance curricula/interventions and/or strategies that are evidence-based or evidence-informed; 3) include Positive Youth Development (PYD); and 4) link students to services with local community partners and other agencies that support their health, safety, and well-being.

II. PROGRAM PROCEDURES

DPI allocates funds for up to 30 of the 116 local education agencies, identified as “Priority LEAs”, to implement the legislative priorities of the funding. Priority is determined based on high rates of 1) teen pregnancy, 2) teen birth, 3) children aged 0-17 in foster care, 4) free and reduced lunch eligibility, and 5) other academic risk factors.

III. COMPLIANCE REQUIREMENTS

Below on the matrix are the types of compliance requirements are applicable to the federal program, noted as “Y,” as determined by the federal granting agency if the federal program is listed in Part 2 of the OMB 2023 Compliance Supplement. A State agency may have added a Type. If the program is not listed in Part 2, the State Agency has determined the applicable Types. If a Type, applicable by OMB, does not apply at the local level or if the State has modified the federal requirements at the local level, this should be explained in the supplement under the Type. A Type that is not applicable at the local level is noted by “N.”

If a particular Type is noted as “Y,” the auditor must determine if the Type has a direct and material effect on the federal program for the auditee. For each Type of compliance requirement, the auditor must use the OMB 2023 Compliance Supplement, Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and Part 4 (which includes any program-specific requirements) to perform the audit.

CC	A	B	C	E	F	G	H	I	J	L	M	N
Cross Cutting Requirements	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/ Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
N	Y	Y	Y	N	Y	Y	Y	Y	N	Y	N	Y

Crosscutting Requirements

The compliance requirements in Supplement “DPI-0 Crosscutting Requirements” are applicable to this grant. If the Matrix above indicates “Y” for a particular type, the auditor should refer to DPI-0 for additional testing requirements for that Type.

A. Activities Allowed or Unallowed

Compliance Requirement – Funds from this grant must be used to develop a SRAE program that must address the following topics:

- (a) The holistic individual and societal benefits associated with personal responsibility, self-regulation, goal setting, healthy decision making, and focus on the future.

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- (b) The advantage of refraining from non-marital sexual activity in order to improve the future prospects, and physical and emotional health of youth.
 - (c) The increased likelihood of avoiding poverty when youth attain self-sufficiency and emotional maturity before engaging in sexual activity.
 - (d) The foundational components of healthy relationships and their impact on the formation of healthy marriages and safe and stable families.
 - (e) How other youth risk behaviors, such as drug and alcohol usage, increase the risk for teen sex.
 - (f) How to resist and avoid, and receive help regarding sexual coercion and dating violence, recognizing that even with consent teen sex remains a youth risk behavior.

Audit Objectives – Determine that funds were spent in accordance with a Sexual Risk Avoidance Education (SRAE) program that complies with the approved State Plan and supports the six specified spending criteria.

Suggested Audit Procedures:

- Test expenditures and related records to determine if expenditures were made only for allowable services and resources.
- Examine expenditures for appropriate approval and documentation.

B. Allowable Costs/Cost Principles

Addressed in the NC Department of Public Instruction Cross-cutting Requirements.

C. Cash Management

Addressed in the NC Department of Public Instruction Cross-cutting Requirements.

E. Eligibility

Eligibility for Subrecipients – Priority is determined by ranking counties using published State and local data on primary and secondary teen pregnancy rates, teen birth rates, children age 0-17 in foster care, free and reduced lunch participation rates, and additional academic risk factors. No testing is required.

Eligibility for Individuals – This compliance requirement does not apply at the local level. No testing is required.

F. Equipment and Real Property Management

Addressed in the NC Department of Public Instruction Cross-cutting Requirements.

G. Matching, Level of Effort, Earmarking

Compliance Requirement - The Sexual Risk Avoidance Education (SRAE) Program's funding is comprised of Federal funds (Federal share) through a Block Grant. This grant no longer requires states to provide a match the total award amount.

Audit Objective - To verify LEAs keep matching records for the Sexual Risk Avoidance Education (SRAE) Program.

Suggested Audit Procedures:

- Verify that reports of matching expenditures were submitted to DPI and supported by appropriate documentation.

H. Period of Availability of Federal Funds

Compliance Requirement – Expenditures may not be incurred before the beginning date of the project.

Audit Objective – Determine that no expenditures were incurred prior to the beginning date of the approved project.

Suggested Audit Procedure:

- Review transactions to verify that no expenditures were incurred prior to the approved application beginning date.

I. Procurement and Suspension and Debarment

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

J. Program Income

No income is generated by this program.

L. Reporting

LEAs are required to submit program reports in January/February, March/April, July/August and September/October of each program year to NCDPI. A report including LEA reports is submitted to the funder in February, April, July/August, and October of each year.

LEAs are required to submit program reports in March and September of each program year to NCDPI.

M. Subrecipient Monitoring

No testing is required.

N. Special Tests and Provisions

Addressed in the NC Department of Public Instruction Cross-cutting Requirements.