State Program Template

The following information is to be entered in the template for the State programs' compliance supplements found in Section C of the State's Compliance Supplement. Be sure you write over or erase the corresponding letters. For detailed guidance on Sections I Program Objectives, II. Program Procedures, and III. Compliance Requirements, refer to "Steps to Writing a Compliance Supplement for a State Program."

A. Enter the name of the State program/project.

B. List the most relevant State statute or legislation that authorizes the program and its requirements.

C. Enter the name of the State Agency granting the State program/project.

D. Enter the Division of the State Agency granting the State program/project, if applicable.

E. Enter the name, phone number, and e-mail address of the State Agency contact person for the program and financial. (Include the area code)

F. Enter information on how confirmation for the amount provided to a subrecipient may be obtained (where to send confirmation letters if applicable). Please provide the following information, if to be mailed:
   - Name
   - State Agency
   - Mailing Address

G. Footer should contain the Department abbreviation as noted below along with numerical sequencing. In all cases possible, agencies should use the numbering that was used in the prior year. Example: Program 1 from Commerce would be COM-1
   Program #2 from Commerce would be COM-2, etc.

Program Abbreviations:

AGRI	Department of Agriculture and Consumer Services
COM	Department of Commerce
DOA	Department of Administration
DCNR	Department of Natural and Cultural Resources
DEQ	Department of Environment and Natural Resources
DHHS	Department of Health and Human Resources (all Divisions)
DPI	Department of Public Instruction
DPS	Department of Public Safety
DOT	Department of Transportation
DST	Department of State Treasurer
GOV	Office of the Governor
NCHFA	N. C. Housing Finance Agency
SBOE	State Board of Elections

Subsequent Pages:

See **[A]** and **[G]** above

I. Program Objective: The objective may be from the perspective of the State. Sources may include:

- Contract or Grant Agreement between the agency subrecipient,
- North Carolina General Statutes,
- North Carolina Administrative Code.

II. Program Procedures: Prepare for the local auditor a summary of how the program is administered. This section should not include compliance requirements.

If there is pertinent information available on an agency website or in an agency publication that will assist the auditor in understanding the program, also include in "Program Procedures" a subsection titled "Availability of Other Program Information." In that subsection, provide a name and description of and publications and valid URLs for website(s).

III. Compliance Requirements matrix: Indicate by a "Y" or "N" for the Type of Compliance Requirements that are subject to the audit for the program at the local level on the matrix provided.

For State Agencies that have issued a Crosscutting supplement, if the program is subject to the audit requirements in the Crosscutting supplement, place a "Y" on the matrix. (A Crosscutting Supplement is currently issued only by DHHS-DSS, DHHS-DMHDDSAS, and DPI. The StateTemplate-CC programs.docx should be used).

Compliance Requirements 1 – 13: Under each Type of Compliance Requirement listed, prepare for the local auditor, the requirements that are to be tested. If the Type has an "N" on the matrix, the Type can either be removed or noted as "not applicable."

State Agencies should only be concern with compliance requirements that could have a direct and material effect on the program.

A statement or reference to the compliance requirement is sufficient. It is recommended to include a compliance requirement objective and a suggested audit procedure if possible.

If all possible, a State Agency should only have at a maximum six Types for the auditor to test. (1.) activities allowed or unallowed and (2.) allowability of costs or cost principles may be considered as a single requirement, if both are applicable. The purpose is to reduce the audit burden on auditors and auditees of the various programs and focus primarily on the high-risk Types. Programs that have a type of compliance requirement that is normally applicable, may not require testing if Part 2 has an "N" for that compliance requirement.