

STATE GRANT COMPLIANCE SUPPLEMENT

Department of State

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1.) Dr. Martin Luther King Commission: Mini V-Free Grants

100-074-2505-048-010080

I. PROGRAM OBJECTIVES

The MLK Commission's purpose for this grant is to advocate youth focused program and promote Personal Responsibility. Through the V-Free Grant Program, New Jersey' schools and communities focus on activities aimed to foster positive environment, addressing the three "V": Violence, Vandalism, and Victimization.

II. PROGRAM PROCEDURES

Applications are submitted to the Martin Luther King, Jr. Commemorative Commission. All applications are reviewed by a multi-level evaluation process that includes an initial staff review for completeness, then submitted to a diverse panel who rates each application. It's a competitive process. Previous grant recipients are not automatically funded. Grant awardees may not receive the maximum award requested Faxed applications will not be accepted.

Grant cannot be utilized for operating or administrative cost, salaries, endowments, individuals, scholarships, political activities, loans or fundraising events including dinners, benefits, and athletic events.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements:

Funds may be expended for costs associated with the provision of services as allowed within the Grant Application, see Spending Guidelines: No equipment; No personal items such as clothes, sneakers, perfume; Honorarium's cannot exceed \$500.00; Speaker's exceeding \$500 or more must be approved by the commission and resume must be attached; School Business Administrator must certify all receipts and expenditures before forwarding to the Commission.

Suggested Audit Procedures

*Perform appropriate sampling in accordance with Application Spending Guidelines.

B. ELIGIBILITY

* Applicants must be between the ages 10 and 24, Project must be Youth Driven. The Youth is involved in the planning, implementation and outcome of the project;

* Must have adult advisor;

* Must be affiliated with an organization/agency with:

501©3 Status

- * The project must be youth driven. The youth must be actively involved in the planning, implementation, and outcome of the project.
- * Must comply with Civil Rights Act of 1964, ADA of 1990

Suggested Audit Procedures

- *Perform appropriate tests for compliance: see Application for Eligibility
- *Audit of Program narratives and financial reports to assess and measure objective of the grant program.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance requirement

Matching funds are desirable, but not required, at a predetermined level.

Suggested Audit Procedures

- *None

D. REPORTING REQUIREMENTS

Compliance requirement

Interim Report Due if the following Modifications are made: Budget, Date of Event (No extensions will be granted past deadline).

Final Report: Due fifteen days (or June 15) after the closing of the grant period (or May 31). All grants receipts are required to submit a final report with original receipts for the amount of the entire allocation.

Suggested Audit Procedures

- *Review reporting process to ensure compliance.
- *Test accuracy of records and for completeness.
- *Review independent audit report.

E. SPECIAL TESTS AND PROVISIONS

Compliance requirement

See provision of grant agreement.

Suggested Audit Procedures

- *Review terms of grant agreement.
- *Perform sampling in accordance with generally accepted auditing standards.
- *Programmatic reports should meet grant's purpose.

Final Payment will not be released until all grant documents have been properly completed and signed by the grantee and received by the MLK Commission.

Payment are made as follows:

- * 75% initial payment
- * 25% upon receipt and acceptance of final reports with original receipts by the MLK Commission.

DEPARTMENT OF STATE

2.) Dr. Martin Luther King Commission: King Grant Program

100-074-2505-022-010290

I. PROGRAM OBJECTIVES

The goal of the King Grant Program is to enrich the lives of all residents of the State of New Jersey by stimulating and supporting production and presentation of programs, projects and activities that promote the life, work and legacy of Dr. King, with particular emphasis on cultural diversity.

II. PROGRAM PROCEDURES

Adhere to deadline. The King Grant Committee will review the applications and make recommendations to the full Board of Commissioners and the Secretary of State for a final decision. The grant award process is competitive. All grant awards are dependent on available funding. Grant awardees may not receive the maximum award requested. Previous grantees are not automatically funded. Grant awards range from \$1,500 to \$5,000

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds cannot be expended for general support, endowments, individuals, political activities, loans or fundraising events including dinners, benefits and athletic events.

B. ELIGIBILITY

Compliance Requirement

Nonprofit organizations Eligibility:

Be incorporated in the State of New Jersey as a not-for-profit

Tax exempt status 501 © 3

Education and Religious Institution Eligibility

Same as above, in addition to:

The project has a multi-regional and statewide impact

The project must be open to the general public

The project is supplementary to any curriculum or religious observance

Grant funds will not replace funds previously allocated for the project

Grant funds will not be used to pay salaries of faculty, staff or members of

ministry

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance requirement: None.

D. REPORTING REQUIREMENTS

Compliance requirement

Final Report is due sixty days of the program completion date. The final report must address: number of participants, program outcome, program impact and public awareness.

*Review reporting process to ensure compliance.

E. SPECIAL TESTS AND PROVISIONS

Compliance requirement

See provision of grant agreement.

Suggested Audit Procedures

*Review terms of grant agreement.

*Perform sampling in accordance with generally accepted auditing standards.

* Review eligibility criteria

*See Application Narrative of Application for:

Organization mission, Program description, Goals, Project Impact, ** Program Evaluation, **Justification for Support and ***Budget Summary.

Grant payment is as follow:

- 75% initial payment
- 25% final payment subject to submission of final report(s) and approval of the MLK Board of Commissioners and Secretary of State.

DEPARTMENT OF STATE

3.) FAITH BASED COMMUNITY DEVELOPMENT INITIATIVE: WFNJ Post-TANF

100-074-2505-068-010070

I. PROGRAM OBJECTIVES

The objective of the Faith Based Initiative Post TANF (Temporary Assistance to Needy Families) program is to develop enhanced outreach strategies that will allow Post-TANF recipients to access transitional support services and to develop and provide linkages for transitional support services to all recipients who face barriers to remaining self-sufficient. Also, to increase by fifty percent the utilization of transitional support services by WFNJ Post-TANF recipients.

This program is being worked on collaboratively with the Department of Human Services.

II. PROGRAM PROCEDURES

Applications are submitted to the Office of Faith Based Initiative. Grant awards will not exceed \$75,000. This program stresses work as a mean to self-sufficiency. It limits welfare to five years and offers people leaving welfare a variety of transitional support services. These services are intended to ease the transition to work.

Another program procedure is to ensure that grantees certify translation of information/education materials into Spanish for their target areas, as necessary. Certification must be performed by an official agency.

Read the application for procedures.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements:

Grant funds cannot be expended for general support, endowments, individuals, political activities, loans or fundraising events including dinners, benefits and athletic events.

Suggested Audit Procedures

Perform appropriate sampling in accordance with generally accepted auditing standards. Review program guidelines, test expenditures, test internal controls, independent audit report.

B. ELIGIBILITY

Compliance Requirement

Nonprofit organizations, faith based organizations, New Jersey state agencies, colleges and universities that can demonstrate a clear connection to a community or communities.

Nonprofit organizations Eligibility:

Be incorporated in the State of New Jersey as a not-for-profit

Tax exempt status 501 © 3

Proof of certificate of Incorporation, in good standing

Proof of Charity Registration through the Dept of Law/Public Safety

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

None.

D. REPORTING REQUIREMENTS

Compliance requirement

Monthly program and fiscal reports are required by the 15th of each month. Final and comprehensive reports are submitted within thirty days after the funding cycle.

Suggested Audit Procedures

*Review reporting process to ensure compliance.

*Read program outcome and evaluation on application to measure program performance.

*Test expenditures and records.

*Test Internal controls

*Test target population.

E. SPECIAL TESTS AND PROVISIONS: See Memorandum of Understanding

Payment will be issued: 50% initial payment; 25% upon submission of second quarter reports for fiscal monitoring and programmatic or narrative reports; 25% final payment upon submission of final reports.

Department of Human Services is responsible for:

* Transferring the federal funds to the Department of State to disburse the funds to the grantees.

* Maintain the design and development of the program design, standards and performance measures in consultation with DOS.

Department of State is responsible for:

* Along with DHS, conduct on site monitoring,

* Develop fiscal and accountability records to receive fund transfer.

* Monitor of grant program and expenditures.

See Memorandum of Understanding signed between DHS and DOS for additional general provisions.

DEPARTMENT OF STATE

4.) FAITH BASED COMMUNITY DEVELOPMENT INITIATIVE: Training Grant
100-074-2505-067-010020

I. PROGRAM OBJECTIVES

The objective of the Faith Based Initiative is to develop relationships and strengthen partnerships with state and federal agencies, corporations, foundations and institutions of higher learning in the effort to create greater access to resources and capacity building training opportunities for faith based organizations. This is a one-time funding opportunity grant.

II. PROGRAM PROCEDURES

Applications are submitted to the Office of Faith Based Initiative. Applicants can apply for only one of the following categories. In the event the applicant is the lead applicant in one application and a partner in another application both applications will be disqualified.

Suggestive Audit procedures:

Read "Instruction" section of the application for compliance.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements:

The scope of allowable services are:

- Expansion of existing faith based organizational capacity building training programs,
- Expansion of existing faith based accredited leadership certificate programs,
- Expansion of existing faith based researched projects,
- Expansion of existing municipal faith based centers.

Grant funds cannot be expended for construction projects, endowments, individuals, political activities, loans or fundraising events including dinners, benefits and athletic events.

Suggested Audit Procedures

Perform appropriate sampling in accordance with generally accepted auditing standards.

Review program guidelines, test expenditures, test internal controls.

B. ELIGIBILITY

Compliance Requirement

Nonprofit organizations, faith based organizations, New Jersey state agencies, colleges and universities that can demonstrate a clear connection to a community or communities.

Nonprofit organizations Eligibility:

Be incorporated in the State of New Jersey as a not-for-profit

Tax exempt status 501 © 3

Proof of certificate of Incorporation, in good standing

Proof of Charity Registration through the Dept of Law/Public Safety

Suggested Audit Procedures

*Perform appropriate tests for compliance.

*Review program parameters, test expenditures, and accounting records, test internal controls.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

*None

D. REPORTING REQUIREMENTS

Compliance requirement

Quarterly program and fiscal reports are required as are quarterly monitoring visits.

Suggested Audit Procedures

*Review reporting process to ensure compliance.

*Read program outcome and evaluation on application to measure program performance.

*Test expenditures and records.

*Test Internal controls

E. SPECIAL TESTS AND PROVISIONS

Compliance requirement

See provision of grant agreement.

Review pre- and post-evaluation data collected to better ascertain program strengths and weakness and to measure training impact on overall program performance and community.

Suggested Audit Procedures

*Review terms of grant agreement.

*Perform sampling in accordance with generally accepted auditing standards.

1.) Division of Archives and Record Management

DEPARTMENT OF STATE

5.) New Jersey Cultural Trust: Institutional and Financial Stabilization Program
FY - 732-074-2505-002-6130

I. PROGRAM OBJECTIVES

The New Jersey Cultural Trust Institutional and Financial Stabilization Program was established to assist qualified cultural organizations address financial and operational challenges that threaten their stability and to help them build greater operational capacity to manage and advance their work and achieve their missions.

II. PROGRAM PROCEDURES

The Cultural Trust Act specifies that the New Jersey State Council on the Arts and the New Jersey Historical Commission will design and administer programs that recommend projects to the Cultural Trust for Institutional and Financial Stabilization for arts, history and humanities organizations.

- Funding for the program is available from the interest earned on the investment of the Cultural Trust Fund;
- Organizations must be designated “qualified” by the New Jersey Cultural Trust in order to be eligible to apply for grants from the Cultural Trust;
- Annually the recommending agencies will establish and publish guidelines and criteria for the grant program;
- Eligible applicants must submit a complete application according to the published grant guidelines;
- Applications will be reviewed, evaluated and ranked by independent panels of qualified persons, employing uniform evaluation criteria;
- Recommendations will be forwarded from the agencies to the Cultural Trust for consideration;
- The Cultural Trust board will approve or reject the recommendations and administer the grant.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

See provision of contract agreement.

Suggested Audit Procedures:

Review contract for allowable Program activities and expenditures.

Perform appropriate sampling of expenditures and related records.

Review interim and final performance and expenditure reports submitted to Cultural Trust and confirm accuracy.

B. ELIGIBILITY

Eligibility is limited to organizations that have been designated qualified by the New Jersey Cultural Trust.

Eligibility is also limited according to the established guidelines of the recommending agencies.

Suggested Audit Procedures:

Verify that grantee organization maintains primary mission of arts, history, or humanities, is current with Charities Registration and its Annual Report filing with the NJ Division of Revenue in the Department of, Treasury, and has properly filed the annual federal tax forms.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance requirement:

See provisions of grant agreement.

Suggested Audit Procedures:

Review contract and application guidelines for allowable program activities.

Review the expenditure reports to determine the required matching percent, if match is required.

D. REPORTING REQUIREMENTS

Compliance requirement:

Interim and Final Performance and Financial reports are due as defined in the grant agreement.

Suggested Audit Procedures:

Review financial and performance reports for completeness.

Test accuracy of reports.

Determine that reports were submitted on a timely basis.

DEPARTMENT OF STATE

6) New Jersey Cultural Trust: Certified Donation Matching Payment
FY-732-074-2505-001-6130

I. PROGRAM OBJECTIVES

The New Jersey Cultural Trust was established as a long-term effort to build the financial and organizational capacity and address critical capital needs of New Jersey's non-profit cultural community. Its purpose is to ensure a stable and healthy cultural industry in New Jersey.

- It was established by the Cultural Trust Act in July 2000 as a **public/private effort** to raise \$200 million over ten years to be invested in the **Cultural Trust Fund** itself, or in the **endowments of organizations**.
- State funding, subject to availability through appropriation, is invested in the Cultural Trust Fund when private donations are made either to the Fund or to the endowments of qualified organizations and certified by the Cultural Trust.
- Through its **large-gift matching component**, the Trust is also designed to inspire and leverage new, substantial and increased private sector support for arts and history in New Jersey. When a single donation of \$100,000 or more is given to a qualified organization for its endowment and subsequently certified by the Trust, of the matching state dollars paid to the Fund, 20% is paid to the organization

II. PROGRAM PROCEDURES

On a regular basis, the Cultural Trust shall accept applications for qualification of organizations and certification of restricted donations.

Money, real property or other items of monetary value given directly to a qualified organization and expressly dedicated to the organization's endowment may be considered a restricted donation to that organization and may be certified by the Cultural Trust for the purpose of transferring a dollar for dollar matching amount of money from the Trust Account to the Trust Fund.

To obtain certification of a restricted donation of money to the endowment of a qualified organization, the qualified organization shall send the following to the Cultural Trust:

1. The amount of the donation, the name of the financial institution and account number from which the donation came;
2. The date the donation was received;
3. Any terms and conditions of the donation that, if not met, would result in the donation's rescission;

4. The current disposition of the donation;
5. A copy of the donation document received by the qualified organization from the donor; and
6. A copy of official organization board minutes establishing an endowment.

To certify a restricted donation of real property or other items of monetary value to the endowment of a qualified organization, the qualified organization shall send the following to the Cultural Trust:

1. The amount or value of the donation;
2. Any terms and conditions of the donation that, if not met, would result in the donation's rescission;
3. The date the donation was received;
4. The current disposition of the donation;
5. A copy of the donation document received by the qualified organization from the donor; and
6. A copy of official organization board minutes establishing an endowment.

In the case of a restricted donation of real property or other item of monetary value, the amount of the match transferred to the Cultural Trust shall be based upon the value of the real property or item of monetary value on the date of transfer of ownership from the donor to the qualified organization, based on the certified appraisal, deed or other documentation describing the real property or item of monetary value, stating its fair market value as of the close of business on the day on which the donation is made. The Board reserves the right to require additional proofs of value. The Board shall make the final determination of value for purposes of the match.

When the restricted donation is equal to or greater than \$100,000, the donation shall be considered a large gift donation. By resolution, the Board shall then disburse from the matched funds transferred from the Trust Account to the Trust Fund an amount equal to 20 percent of the donation received by the qualified organization. However, the aggregate of such disbursements shall not exceed 20 percent of the money transferred to the Trust Fund from the Trust Account by virtue of the certification process.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

The state matching payment to organizations for large certified donations must be deposited and maintained in the permanently restricted endowment of the organization. In addition, the donation that was certified must also be maintained in the endowment of the organization.

Suggested Audit Procedures:

Confirm that the donation certified by the Cultural Trust as well as any matching payments have been maintained in the permanently restricted endowment of the organization.

Provide an audit note that expresses that the certified donation and the matching funding are classified as permanently restricted assets in the organization and identify the amounts of each.

B. ELIGIBILITY

Eligibility is limited to organizations that have been designated qualified by the New Jersey Cultural Trust.

Eligibility of donations to be certified is limited according to the Cultural Trust Act and the rules of the Trust. See Procedures Above.

Suggested Audit Procedures:

Verify that organization maintains primary mission of arts, history, or humanities, is current with Charities Registration and its Annual Report filing with the NJ Division of Revenue in the Department of Treasury, and has properly filed the annual federal tax forms.

Verify that the organization properly maintains the donation and the matching payment in the permanently restricted assets of the organization.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance requirement:

See provisions of grant agreement.

Suggested Audit Procedures:

Verify that certified donation and state matching payments are held in the permanently restricted assets of the organization.

D. REPORTING REQUIREMENTS

Compliance requirement:

Within thirty days of the receipt of the matching payment, proof of deposit into the endowment of the organization must be submitted to the Cultural Trust.

For five years from receipt of the matching payment, the organization must submit annual performance and financial reports as described in the contract.

For five years from receipt of the matching payment, the organization must submit copies of the independent certified audit that clearly identifies the amount of the certified donations and matching payments and confirms that they are maintained as permanently restricted assets in the endowment of the organization.

Suggested Audit Procedures:

Review financial and performance reports for completeness.

Test accuracy of records

Determine that reports were submitted on a timely basis

DEPARTMENT OF STATE

7.) New Jersey Cultural Trust: Capital Historic Preservation
FY-732-074-2505-002-6130

I. PROGRAM OBJECTIVES

The New Jersey Cultural Trust Capital Historic Preservation program was established to address critical capital needs of qualified history and humanities organizations.

II. PROGRAM PROCEDURES

The Cultural Trust Act specifies that the New Jersey Historic Trust will design and administer a grant program for the capital needs of qualified organizations and recommend projects to the Cultural Trust for funding.

Funding for the program is available from the interest earned on the investment of the Cultural Trust Fund.

Organizations must be designated “qualified” by the New Jersey Cultural Trust in order to be eligible to apply for grants from the Cultural Trust.

The New Jersey Historic Trust establishes and publishes guidelines and criteria for the grant program.

Eligible applicants must submit a complete application according to the published grant guidelines.

Applications will be reviewed, evaluated and ranked by independent panels of qualified persons, employing uniform evaluation criteria.

Recommendations will be forwarded from the Historic Trust to the Cultural Trust for consideration.

The Cultural Trust board will approve or reject the recommendations.

The Cultural Trust with the assistance of the Historic Trust will administer the grant.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

See provision of contract agreement.

Suggested Audit Procedures:

Review contract for approved and allowable project activities and expenditures
Perform appropriate sampling of expenditures and related records.
Review interim and final performance and expenditure reports submitted to Cultural Trust and confirm accuracy.

B. ELIGIBILITY

Eligibility is limited to organizations that have been designated qualified by the New Jersey Cultural Trust.

Eligibility is also limited according to the established guidelines of the Historic Trust.

The Cultural Trust Act defines fundable capital projects under this act as those projects of qualified organizations in New Jersey that construct, expand, renovate, plan for, repair, rehabilitate, restore, adaptively reuse, purchase, effect long-term leaseholds on, replace, relocate, or otherwise improve cultural or historical properties and facilities, as appropriate, including any work relating to providing access thereto for persons with disabilities. The term includes the acquisition of an interest in real property. All projects must be in conformance with the *Secretary of the Interior's Standards for the Treatment of Historic Properties*.

Suggested Audit Procedures:

Verify that grantee organization maintains primary mission of arts, history, or humanities, is current with Charities Registration and its Annual Report filing with the NJ Division of Revenue in the Department of Treasury, and has properly filed the annual federal tax forms.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance requirement:

See provisions of grant agreement.

Suggested Audit Procedures:

Review contract and application guidelines for allowable program activities.

Review the expenditure reports to determine the required matching percent, if match is required.

D. REPORTING REQUIREMENTS

Compliance requirement:

Interim and Final Performance and Financial reports are due as defined in the grant agreement.

Suggested Audit Procedures:

Review financial and performance reports for completeness.

Test accuracy of records.

Determine that reports were submitted on a timely basis.

DEPARTMENT OF STATE

7A) Division of Administration: Special Legislative Grants—Various Grant Programs

B) New Jersey Historic Commission: Save Ellis Island Foundation

100-074-2540-120-076540

C) Division of State Museum: Old Barracks Association

100-074-2535-087-063000

D) NJ State Council on the Arts: Newark Museum

100-074-2530-146-050090

I. PROGRAM OBJECTIVES:

The sponsor defines special legislation programs, through the legislative process. The resolution is adopted, with state appropriation and signed into law by the Governor. Government sponsored programs usually sets forth what is to be done, who is to do it, the purpose to be achieved, the population to be served and how much can be spent on what subject to the provisions of contracts and grant agreements. The department officials provide more detailed guidance on program purpose to supplement the authoring legislation, as well as set goals for program performance and operations.

II. PROGRAM PROCEDURES

Funds are provided as follows:

Through Special Legislation, state appropriation provides funding to various grantees.

Grantee prepares appropriate documentation: such as resolutions, proper insurance, budget, and programmatic narratives.

The grant is executed and the funds are disbursed. The DOS performs programmatic and fiscal monitoring.

Audit requirements can be found in New Jersey OMB Circular Letter 98-07 OMB (revised and updated CL 04-04 for single audit requirements).

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

See provisions of grant agreement and legislation.

Suggested Audit Procedures

* Review grant for allowable Program activities;

* Perform appropriate sampling of expenditures and related records.

B. ELIGIBILITY

Compliance Requirement

Obtain a list of organizations sponsored and approved by Legislation.

Suggested Audit Procedures

* The auditor is not expected to make tests for recipient eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

Matching funds, cash or in-kind, is at the discretion of the grantee since these programs are earmarked specifically for the grantee for a specific purpose.

Suggested Audit Procedures

*None.

D. REPORTING REQUIREMENTS

Compliance Requirement

See provisions of grant agreement.

Suggested Audit Procedures

* Review grantee's programmatic and fiscal monitoring reports for compliance.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

See provisions of grant agreement.

Suggested Audit Procedures

* Review grantee's compliance with Program guidelines and any changes thereto.

SPECIAL TESTS AND PROVISIONS:

Each grantee is required to evaluate its program specific objectives. The data is to be collected according to the evaluation plan submitted in the first year competitive application. A cumulative report is to be prepared mid-year and at the end of the year containing activities, outputs, intermediate outcomes and end outcomes. Also, each grantee receiving over \$500,000 during a one-year period will be required to conduct an external evaluation of their program over the span of three years.

DEPARTMENT OF STATE

8.) NEW JERSEY HISTORICAL COMMISSION:

A.) Grants in New Jersey History	100-074-2540-043-070230
B.) Grants in Afro-American History	100-074-2540-044-070240
C.) Agency Grants	100-074-2540-105-077700

I. PROGRAM OBJECTIVES

The New Jersey Historical Commission is the state statutory entity for the advancement of public knowledge and preservation of New Jersey history. It works closely with other organizations to improve the field of New Jersey history. Its mission is to enrich the lives of the public by preserving the historical record and advancing interest in and awareness of New Jersey's past. Its grant program is one of the tools it uses to fulfill this mission

II. PROGRAM PROCEDURES

The grant program supports the Historical Commission's core mission in two ways. First, it offers general operating support for museums, historical societies, historic sites, archives, libraries, and similar organizations with collections or programming relating to the history of New Jersey, and second, it funds specific projects relating to New Jersey history — research, publication, media, public programs, conservation, and educational initiatives. There are three types of grants: operating-support grants, project grants and mini grants. The Commission publishes the procedures and requirements for its grant program in two booklets: General Operating Support and Projects/Minigrants/Prizes/CAPES.

Grant applications are due in the Commission's office by the published deadline dates. It is the applicant's responsibility to submit a complete application. No revision of the grant package is permitted after submission. Grants are highly competitive.

Grant proposals receive three levels of review. The first review is by a panel of three outside reviewers, who are paid for their services. Proposals are assessed against the criteria published in the grant booklets. Their recommendations on funding are transmitted to the Commission's Committee on Grants, Prizes, and Awards in the form of memoranda describing the proposal, the reviewers' assessment, and recommended funding, if any. This committee may approve or modify the recommendations. It then presents its recommendations to the full Commission for the final decision. Grants are awarded based on available funding as well as the merit of the individual proposal. After Commission's action, all applicants are formally notified in writing of the Commission's decision by mail. Applicants may appeal the decision; the formal appeal procedure is detailed in the grant booklets.

Grant Type	Purpose (History related)	Grant Range Amt.
General Operating Support	General organizational assistance	\$5,000 and up. Largest grant in FY 2006 was \$397,000
Projects	Conservation of historical materials, educational initiatives, exhibitions, public programs, research, publications, media, Smith Fellowships. Individuals may not apply for funding for digital media projects, conservation, exhibition or public programs	\$3,000 - \$20,000. Commission does occasionally award special grants of awards greater than \$20,000 to projects it sees as being of statewide importance
Minigrants	Small projects of the type described under Projects	Up to \$3,000
Prizes		
Mildred Barry Garvin Prize	Teaching of black American history, K-12	\$1,000 award
Alfred E. Driscoll Prize	Outstanding dissertation on any topic in New Jersey history. Alternates with McCormick Prize, awarded in even years	\$1,000 award
Richard P. McCormick Prize	Outstanding scholarly book on New Jersey history. Awarded in odd years	\$1,000 award

- Special considerations are given to project grant proposals in the area of: African-American History, Digital Educational Media, History Curricula, Documentation of Recent Immigrant Groups, Preservation and Increased Use of Historical Visuals, 225th Anniversary of the American Revolution.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. COSTS AND ACTIVITIES

Unallowable Costs and Activities. Funds may not be used for the following: Purchase of collections, furniture, costumes, artifacts or other items for collections; capital improvements; exterior maintenance; landscaping; deficits or debt service; purchase of real estate; endowment; construction, restoration, preservation of gravestones, commemorative statues, or plaques; projects of federal or state government agencies;

conservation of materials owned by the federal government; conservation of collections of unidentified photographs; performances, fiction and poetry; hospitality for a project's audience; field trips if that is the only component of the project; publication of coloring books, cookbooks and calendars; videotaping or audiotaping of public programs or oral history interviews without the production of transcripts; purchase of books or prepackaged instructional materials unless the applicant can demonstrate the expenditure is warranted; projects that are not accessible to the general public; retroactive funding.

Allowable Costs and Activities. Funds may be used for a variety of expenses, including: Travel; personal maintenance while conducting research; photocopying; photographic services; honoraria; travel and personal maintenance for speakers; typing and editorial fees; rental or purchase of equipment (major items such as computers or video cameras are restricted to organizations); materials and supplies; microfilming; conservation surveys and conservator fees; tape transcription; archival or research library fees; professional services; wages and stipends for project personnel; archival folders, boxes and other materials for conservation; publicity; postage.

Operating Support applicants may also request funding for salaries, wages and benefits of existing or new employees, fundraising and development, staff training, lease and mortgage expenses, HVAC, basic grounds maintenance; insurance, long-term planning; licensing and registration fees; planning for compliance with the American Disabilities Act.

Suggested Audit Procedures

- Review guidelines for each type of grant issued, grant contract and/or grant letter of agreement.
- Test funding level and activities with each grant category.
- Review programmatic and fiscal monitoring reports.

B. ELIGIBILITY

Compliance Requirement

General Operating Support funds are restricted to organizations with collections or programming relating to the history of New Jersey. These organizations include historical societies, museums, historic sites not owned by the state or federal government, friends groups of state or federally owned historic sites, archives, libraries and similar organizations. To be eligible to apply, the organization must be a not-for profit corporation or government (municipal or county) agency, commission, or other organization; be based in New Jersey, be governed by a board responsible for the programs and policies of the organization; have a clearly stated mission of service to the promotion, preservation, research, interpretation, or public presentation of New Jersey history; and have a two-year record of providing programs and services to the public that fulfills that mission.

DEPARTMENT OF STATE

9.) New Jersey State Council: Various Grants Program for the Arts
100-074-2505-053-010390

I. PROGRAM OBJECTIVES

The objectives of the New Jersey State Council on the Arts are to support a wide variety of programs and services in order to carry out, stimulate and encourage study and present performing and creative arts, foster public interest and support of the arts. Enlarge the State's performing and creative arts resources.

II. PROGRAM PROCEDURES

Categories of grants are as follows:

General Operating Support (GOS)	Operating, production, presenting
General Programming Support (GPS)	Presenting and on-going arts programming
Arts Education Special Initiative	GOS, GPS, Education & Curriculum
Special Projects	For specific art event
Projects Serving Artist	Organization development and advancement
Community Arts Collaboration organizations	Community: County Art Agency w/ 2
Local Artist Program	21 County Art Agency for local artists
Local Arts Staffing Initiative program	County art agency for professional arts
Artist Fellowship	Individual artist professional development
Folk Art Apprenticeship arts	Master artist w/ apprentice passing on folk arts
Art-in-Education Program	Education: professional artist in classroom
Art-in-Education Sponsor professional arts	Consortium of NJSCA and Other Organizations.
Southern New Jersey Initiative	NJ southern counties for staff resource

All grants are evaluated in-house on a multilevel; staff review for completeness and soundness of budget, panel review by art form, financial panel review, on-site review, NJSCA Grants Committee and final full Council review of recommended grants.

Generally, the grants are organized by the artist discipline of the applicant, in addition to dance, theater, music, crafts, etc., also includes arts basic to education, presenting organizations and the folk arts. Each of these grants, fall under a broader category. Each grant/category have program goals and objectives. Read each grant application guideline and review process. Read NJSCA Long Range Plan adopted October 28, 1997.

Letters of Intent must be submitted prior to Grant Applications.

Ten (10) copies of Grant Application and support materials must be submitted.

Some grant category will continue into a second and/or a third year of funding. The same program procedure is followed in the second and/or third year with the addition of a narrative description to the grant application outlining the grantee's first year's accomplishments.

Suggestive Audit procedures:

Review applications and test to parameters of the contract and category applied for.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Funds may not be used for: Capital Improvement; Construction; Renovation; Hospitality or Purchase of permanent equipment; Previous Program Deficits; Student Publication; Projects in Educational or Religious Institutions that exclude non-students or non-congregational members;

Scholarship Funds; Replacement of funds normally budgeted for project; Travel out of State or country;

Suggested Audit Procedures

*Review Grant Proposal to determine that intended use of funds is in compliance with Grant Guidelines;

*Review Interim and Final Reports to assure that funds were utilized as intended, properly accounted, and that Guidelines were not violated. Audits should document that Program specifications were fully executed.

*Review financial records and determine amount provided by the State. Review on-site evaluations for compliance with Publicity Agreement, Sec. 504 compliance.

* Test expenditures and accounting records, internal controls.

B. ELIGIBILITY

Compliance Requirement

*Organizations - must be non-profit and in existence for two (2) years;

*Grantee must be a resident of the State of New Jersey.

Suggested Audit Procedures

* See Grant Contract and review grantee year of establishment

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

Organizations - Match dollar for dollar requested.

Fellowships - No match required.

Suggested Audit Procedures

- * Review Interim and Final Financial Reports which document match.

D. REPORTING REQUIREMENTS

Organizations receiving over \$10,000 are required to submit Interim Reports. All grants require Final Financial and Evaluation reports.

These must be approved in-house before final payment can be processed.

Funding for the following year will not be forthcoming unless a Final Report is submitted and approved.

Suggested Audit Procedures

- * Review Interim and Final Reports for timeliness.
- * Periodic review of accounts to determine appropriate use of funds to date of report.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirements

All grantees are issued State contracts which outline requirements of grantee, including:
Insurance Provisions - NJSCA must be named as funding agent and insured party on existing liability policies. See Third Party Contract Section VII, which outlines policies and coverage.

Procurement Standards - Procurement and property management standards must be measured for compliance with federal OMB Circulars A-102 and A-110.

Method of Payment - Method of payment is designated by NJSCA. Payment is not issued until contract documents and reports are reviewed for completeness and accuracy.

Financial Management System Requirements - NJSCA may require the organization to submit a Statement of Adequacy of the Accounting System as provided in Attachment A, Section II of Grant Contract.

Budget Revisions and Modification Requirements - all budget revisions and modifications must be approved in writing by the Executive Director of the NJSCA. All budget variances in excess of \$5,000 or twenty (20) percent of total contract, whichever is lower, shall require approval of the NJSCA. Budget variance request, must be submitted in writing by the contractor with an explanation of reasons for variance request.

Contract and Closeout Procedures - Review Final Reports for completeness, or review written request for extension and completeness of report by approved extension date. Letters of Extension must be addressed to the NJSCA Executive Director. A letter confirming extension date verifies extension by the NJSCA.

Termination and Suspension - Interim and Final Reports must be reviewed for disallowed costs and non-compliance with contract award stipulations. If failure to comply is indicated, contract may be terminated in whole, or in part, by the NJSCA.

Record Retention - Records pertinent to contract must be retained for a three (3) year period. Review for compliance according to Sec. XX of the Grant Contract.

Publicity Agreements - Publicity material and announcements must be reviewed for credit to NJSCA/Department of State. Inclusion of publicity material is requested in the Grant Application and Interim and Final Reports. Co-sponsorship may be highlighted for easy review.

Other - See Grant Contract and Agreements.

Suggested Audit Procedures

* Review Grant Contract and Agreements;

* Test expenditures and related records for compliance.

Suggested Audit Procedures

* Audits are required of grantees receiving more than \$10,000 (see Contract Agreements, Attachment A, Sec. C). This Section describes the audit requirements based upon budget size of organization. Certified auditors appointed by the contractor are required of organization with a total budget over \$100,000. The provision for State Auditors is designated for other grantees unless grantee is another State agency.

In such cases, Department Internal Auditors are designated (e.g. Rutgers University, Stockton State College).

* Financial statements are required of all grantees and IRS 990 forms are requested of all grantees with a total budget over \$50,000.

Department of State

10). AmeriCorp: National Competitive and State Formula, continuation
100-074-2505-074-010390

I. PROGRAM OBJECTIVE:

AmeriCorps is a national service network that provides full- and part-time opportunities for participants, called members, to serve their communities and build the capacity of organization to meet local needs. The New Jersey Commission on National and Community Service, New Jersey Department of State seeks to fund local initiatives and utilize the AmeriCorps model to increase civic responsibility and improve New Jersey's communities by deploying AmeriCorps members to provide services in education, the environment, public safety, homeland security and human needs.

In addition to addressing specific community needs through direct service, the NJ Commission seeks to fund programs that can provide a plan for the development of their AmeriCorp members. They must provide orientation training, content-specific training in their direct service activity, training and service-learning activities to increase an ethic of service and civic responsibility, opportunities for skill-building and professional development, and educational opportunities or benefits. They must promote esprit de corp, and recognize members' achievements.

II. PROGRAM PROCEDURES:

The Corporation for National and Community Service funds and supports high-quality programs that develop an ethic of civic responsibility in those who participate, strengthen communities, and help meet the needs through service in the areas of environment, education, public safety, homeland security, and other human needs. The program should provide opportunities for the community to define and solve its problems. Successful applicants are able to demonstrate that their program or the service offered builds the capacity of nonprofit organizations to meet community needs and provides a benefit that the community values.

This is a three-year grant:

Year 1 runs from September 1, 2006 through August 31, 2007

Year 2 runs from September 1, 2007 through August 31, 2008

Year 3 runs from September 1, 2008 through August 31, 2009

In addition to program requirements outlined in the Notice of Funding Opportunity, grantees must adhere to the new AmeriCorps regulations, 45 CFR §§ 2520-2550 (www.gpoaccess.gov/ecfr and www.AmeriCorps.gov/rulemaking).

Applications for the National Competitive grants will first undergo a NJ Commission review at the state level. The application will form part of the NJ Commission federal

application and will go on to be reviewed by Corporation for National and Community Service staff.

Applications for the State Formula grants will be reviewed only at the state level by the NJ Department of State process and the NJ Commission.

III. COMPLIANCE REQUIREMENTS:

A). TYPES OF SERVICES ALLOWED OR UNALLOWED:

Disallowed services: While charging time to the AmeriCorp program, staff and members may not engage in the following activities:

Lobby legislation; organize or engage protests, petition, boycott or strikes; assist, promote or deter union organizations; engage in partisan political activities; endorse candidates;

B). ELIGIBILITY:

Eligibility is open to public or private non-profit organizations, including labor organizations; community organizations including faith-based organizations; Local Education Agencies (LEAs) including charter schools; institutions of higher education; government entities within the state (e.g., cities/municipalities, counties, state departments); Indian Tribes; and partnerships or consortia consisting of the aforementioned.

Intermediaries are also eligible to apply for AmeriCorps funding. An intermediary organization provides the mechanism by which a number of community organizations, including faith-based organizations or grassroots groups may access AmeriCorps and other Corporation resources. Intermediaries are national, regional, state, or local organizations that agree to provide the technical and financial support to assist community organizations, including faith-based organizations that do not have the capacity to perform these functions.

An intermediary serves as the legal applicant for an AmeriCorps grant, thereby ensuring that the systems to manage the federal grant are in place. An intermediary may place individual members at the site of many neighborhood, community or faith-based organizations and assumes responsibility for monitoring the progress of the sites. An intermediary organization may apply for AmeriCorps funding if it is one of the types of eligible organizations listed above, and meets other program-specific eligibility requirements.

Any organization described in Section 501 c (4) of the Internal Revenue Code of 1986, 26 U.S.C. 501 c (4) that engages in lobbying activities is not eligible to apply, serve as a host site for member placements, or act in any type of supervisory role in AmeriCorps programs.

Suggested Audit procedure:

*Verify grantee applicants and category applied for.

C.) MATCHING, LEVEL OF EFFORT:

Matching requirements are described in the AmeriCorps regulations 45 CFR §§ 2521.40 through 2521.95. Sub-grantees of the State Commission must provide, at a minimum, basic match in the amount of 15% (cash only) for the AmeriCorp members' living support costs and 33% (cash or in-kind) for the operations portion of the budget. In addition to the basic match requirements, sub-grantees who have received prior funding must provide an overall level of matching funds according to a regulatory match schedule in §2521.60(a), or §2521.60(b) if applicable.

Suggested Audit Procedures:

*Verify AmeriCorps member enrollments and amount paid for compliance

D.) REPORTING REQUIREMENTS:

Grant recipients are required to submit periodic project and fiscal progress reports. Reports for this program will be due as follows:

Automated Progress Reports (APR)	Reporting Period	Due Date
1 st interim	Sept 1 – Dec 31	Jan. 10
2 nd interim	Sept 1 – March 31	April 11
3 rd interim	Sept 1 – June 30	July 11
4 th final	Sept 1 – Aug 31	Oct. 15

Financial Status Report	Reporting Period	Due Date
1 st interim	Sept 1 – Dec 31	Jan. 10
2 nd interim	Sept 1 – March 31	April 11
3 rd interim	Sept 1 – June 30	July 11
4 th final	Sept 1 – Aug 31	Oct. 15

**NOTE: Due dates may change by a day or two depending on the reporting year. The due dates above reflect 2007.

Automated Progress Reports and Financial Status Report will be submitted electronically on the Corporation for National and Community Services web-based reporting system (WBRS)

Suggested Audit Procedure:

*Verify reports for timeliness and for compliance as addressed in the grant agreement.

DEPARTMENT OF STATE

11.) Learn and Serve America School-Based Programs

100-074-2505-076-010390

I. PROGRAM OBJECTIVES:

The purpose of the Learn and Serve America is a school-based program to increase student, teacher and community participation in service-learning projects that integrate school-based learning and community service activities into the various curricular areas. It is the goal of the NJ Department of State, in partnership with the NJ Department of Education, through Lean and Serve, to provide students with a structured learning experience that allows them to enhance academic achievement, develop workplace-readiness skills, demonstrate active citizenship, and give back to their community through service-learning.

II. PROGRAM PROCEDURES:

The Learn and Serve America program operates discretionary grants programs in strict conformance with procedures designed to ensure accountability and integrity in the use of public funds.

Evaluators will review proposals on the basis of quality and comprehensiveness, including consistency with the comprehensive project plan selected and approved in the application under the initiating multiyear notice of grant opportunity. Applications will also be reviewed for completeness, accuracy and appropriateness of response to each of the items identified in the notice of grant opportunity.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES:

A. TYPES OF SERVICES ALLOWED

Note that the grant funds provided through any discretionary grant program may not be expended for costs prohibited by federal OMB circulars A-87, A-21 or A-122, as applicable.

Suggested Audit Procedures:

Review Federal OMB Circulars guidelines: A-21, A-87, A-122

B. ELIGIBILITY

This NGO contains two limited competitive grant programs:

1--The Implementation Grant is open to all Local Education Agencies, (LEAs) including charter schools but limited to those that have not received or have not successfully completed a LSA:SBP two year funding cycle during the 1996 to 2006 fiscal years. Eligible applicants for the Implementation Grant must implement a service-learning program in at least one (1) school within the LEA and must establish a collaborative

partnership between the applicant (LEA) and a minimum of one (1) community-based organization.

2—The Expansion Grant is open to all LEAs including charter schools that have received and have successfully completed a LSA:SBP two year funding cycle during 1996-2006 fiscal year and have not previously received an expansion grant. Current expansion grant recipients are ineligible to apply. Eligible applicants for the Expansion Grant must implement a service-learning program in at least four (4) schools from the same applicant district. Districts with less than four schools may partner with schools from neighboring district to meet the four-school requirement. Eligible applicant (LEA) must also establish a collaborative partnership between the LEA and a minimum of four (4) community-based organizations. Each participating school and community-based organization must complete Documentation of Eligibility forms.

Suggested Audit Procedures:

**See RFP for LEA’s eligible for expansion grants.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS:

All eligible applicants for both the Implementation and Expansion Grants must provide a dollar-for-dollar match in cash or in-kind contributions to their proposal. Cash match is defined as direct funds contributed to the project. In-kind match includes services, goods, materials, or facilities contributed to the project. The cash or in-kind contributions may come from state, local, or federal sources (other than funds made available under the national service laws). Match and in-kind must be directly applied/dedicated to the project.

D. REPORTING REQUIREMENT

Grant recipients are required to submit periodic project and fiscal progress reports.

PROGRAM REPORTS:

Annual Progress Reports (APR)	Reporting Period	Due Date
1 st (interim)	Oct 1 – Dec 31	Jan. 18
2 nd (interim)	Oct 1 – March 31	April 19
3 rd (interim)	Oct 1 – June 30	July 19
4 th (final)	Oct 1 – Sept 30	Nov. 22

Report: Project Activity Plan	Reporting Period	Due Date
1 st interim	Oct 1 – Dec 31	Jan. 18
2 nd interim	Oct 1 – March 31	April 19
3 rd interim	Oct 1 – June 30	July 19
4 th final	Oct 1 – Sept 30	Nov 22

FINANCIAL REPORTS:

Financial Status Reports (FSR)	Reporting Period	Due Date
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1 st (interim)	Oct 1 – Dec 31	Jan. 10
2 nd (interim)	Oct 1 – March 31	April 11
3 rd (interim)	Oct 1 – June 30	July 11
4 th (final)	Oct 1 – Sept 30	Nov. 22
State Expenditure Report (SER)	Reporting Period	Due Date
1 st interim	Oct 1 – Dec 31	Jan. 18
2 nd interim	Oct 1 – March 31	April 19
3 rd interim	Oct 1 – June 30	July 19
4 th final	Oct 1 – Sept 30	Nov. 22

E. SPECIAL TESTS AND/OR PROVISIONS:

Every program must develop a system for collecting and organizing data on an ongoing basis. In addition to progress reports and monitoring, programs must be willing to cooperate with national and state evaluation studies.

Department of State

12.) DARM: Paris Grants
100-074-2545-033-6110

I. PROGRAM OBJECTIVES

The Division of Archives and Record Management (DARM) is responsible for administering the New Jersey Public Records Preservation account funded Public Archives and Records Infrastructure Support (PARIS) grant program. The enabling legislation for this fund requires that 40% of the revenues collected be returned to County and local entities for the management, preservation and conservation of public records.

II. PROGRAM PROCEDURES

For each annual grant cycle, the State Records Committee (SRC) will identify eligible applicants and priorities for award of funding each fiscal year and will publish a public notice in the New Jersey Register and on its website at www.njarchives.org, establishing eligible applicants, priority projects and the schedule for the application process.

First-Year Funding Priorities (FY2006 implementation using FY2005 revenue):

- state-coordinated County needs assessment and strategic planning services;
- grants-in-aid for imaging systems and services, electronic records management systems, and electronic filing portals development and expansion;
- grants-in-aid for archival records preservation services; and
- grants-in-aid for municipal needs assessment and strategic planning for municipalities having populations of 75,000 or more.

Second-Year Funding Priorities(FY2007 implementation using FY2005 revenue)

A. Counties:

- grants-in-aid for continuation of first-year projects;
- grants-in-aid for archives and records management staffing;
- grants-in-aid for county-municipality shared services needs assessment and strategic planning;
- grants-in-aid for records storage facilities improvements and developments;
- grants-in-aid for imaging systems and services, electronic records management systems, and electronic filing portals development and expansion; and
- grants-in-aid for archival records preservation services;

B. Municipalities w/population greater than 75,000 in the 2000 Federal Census:

- grants-in-aid for archives and records management staffing;
- grants-in-aid for imaging systems and services, electronic records management systems; and
- grants-in-aid for archival records preservation services;

C. Municipalities w/population less than 75,000 and greater than 45,000 in the 2000

Federal Census:

- grants-in-aid for needs assessment and strategic planning to include and evaluation of the opportunities for shared services with the county government.

D. County Seats w/population less than 45,000 in the 2000 Federal Census:

- grants-in-aid for needs assessment and strategic planning to include and evaluation of the opportunities for shared services with the county government

Suggested Audit Procedures

- Verify population by 2000 Census
- Verify equipment purchase, review Fixed Asset Inventory
- Verify new hires (personnel), review payroll record and confirming timesheets

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Eligible Costs: Funds may be expended for public records management, storage and preservation as well as for active and inactive records, historical records, including planning projects to inhibit damage and/or restore records damaged in a disaster; for studies to provide county archival and records storage facilities, including county-wide needs assessment for shared services; new construction, expansion and/or repairs to existing storage facilities including designs and salary and benefits for staffing of records management programs.

Ineligible costs: Purchase of all types of telecommunications equipment and standard office filing cabinets including motorized filing cabinet, file folders to types of office equipment, office furniture and supplies, standard archival boxes, wooden or metallic shelving

Suggested Audit Procedures

- Perform appropriate sampling in accordance with Application Spending Guidelines.
- Follow NJSA 40A:11 Local Public Contracts Law when purchasing items and services over bidding threshold.

B. ELIGIBILITY

Applicants must be a duly chartered and incorporated county, city, township, town, borough, and village government in New Jersey and meet the criteria established by the SRC for the grant year in question.

Ineligible Applicants: Special Purposes public agencies such as school districts, fire districts, commissions, independent public authorities.

Suggested Audit Procedures

- Verify by contacting Local Government Services in the Department of Community Affairs

- View Local or County Resolution

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

- Matching funds are desirable, but not required.
- Sustaining positions created with PARIS Grant awards is required beginning with year 3 of the position.

Suggested Audit Procedures

- Payroll audit

D. REPORTING REQUIREMENTS

Compliance Requirement

- Interim Report due as specified in grantees' executed contract, if any
- Final Report due within the first year of grant and/or approved project period.

Suggested Audit Procedures

- Review reporting process to ensure compliance.
- Test accuracy of records for completeness.

E. SPECIAL TESTS AND PROVISIONS

Compliance requirements

- See provisions of grant agreement.

Suggested Audit Procedures

- Review terms of grant agreement.
- Perform sampling in accordance with generally accepted auditing standards.
- Programmatic reports should meet grant's purpose.
- Final Payment will not be released until all grant documents have been properly completed

Payment are made as follows:

- Up to 50% of total grant award on award of contract
- Additional funds up 90% of total grant based upon submission of interim reports.
- Remainder of total grant awarded after submission of final report on project within approved project period.