



# Office of Head Start Monitoring Protocol FY 2012

October 11, 2011



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## Overview

The Office of Head Start (OHS) presents the FY 2012 Monitoring Protocol, which is the tool that guides the onsite monitoring review. The Protocol identifies the key requirements (Performance Standards and Head Start Act citations) against which to monitor Grantee performance. Grantee data gathered through the monitoring process provides OHS with information on performance, thereby informing determinations regarding program quality and compliance.

The Protocol has been revised for FY 2012 to place a greater emphasis on the systems programs have in place to enhance the quality of the delivery and management of program services. The focus of the Protocol is on making connections between program systems and collecting data on critical indicators of success in promoting school readiness. The Protocol organizes elements of program performance standards, the Head Start Act, and other regulations into 7 sections against which compliance will be monitored:

1. Program Governance (GOV)
2. Management Systems (SYS)
3. Fiscal Integrity (FIS)
4. ERSEA
5. Child Health and Safety (CHS)
6. Family and Community Engagement (FCE)
7. Child Development and Education (CDE)

## Organization of the Protocol

The FY 2012 Monitoring Protocol is organized using the same design as in FY 2011—by Compliance Frameworks for all sections of the Protocol. This design prompts review teams to better synthesize information about discrete program requirements into a richer understanding of Grantee performance. The Compliance Framework headings draw attention to the “big picture,” and highlight the key focus that programs should achieve in their service delivery and management system design and implementation.

Each Compliance Framework contains a series of Compliance Indicators (CI) that serve as the markers to assess whether the Grantee is meeting the indicators critical to the delivery of quality services and the development of strong management systems. Compliance Indicators are the specific statements that collectively serve as makers to measure Grantee performance and facilitate integration of information to gain a deeper understanding of Grantee performance and focus on one or more Performance Standards and/or citations of the Head Start Act. New for FY 2012 is the integration of service/content areas. For example, Disabilities is no longer a separate section of the protocol and has been integrated into both Child Health and Safety and Child Development and Education.



Targeted Questions (TQ) are intended to facilitate evidence gathering by Reviewers in order to provide information necessary for the assessment of Grantee performance. New for FY 2012 is the design of the Targeted Questions.

Targeted Questions are required to be answered by Reviewers and are designed to “guide” them through the evidence gathering process and serve as a starting point. The TQs indicate the people to interview, questions to ask, information to retrieve from documents, observations to conduct, and management systems to analyze in order to develop an understanding of Grantee compliance with each Compliance Indicator.

The Protocol is designed to be customized to reflect the type of program being reviewed (e.g., center-based, family child care, home-based, migrant), and the types of children or populations being served by the program (e.g., infants and toddlers, preschool-age children, pregnant women and new mothers). When specific questions only apply to a specific program option or population, a “Notes” marker will be located below the question (e.g., Note: Applies to Center-based programs).

The FY 2012 protocol can be accessed in hard-copy on the Early Childhood Learning & Knowledge Center (ECLKC) website <http://eclkc.ohs.acf.hhs.gov/hslc>



## Program Governance



## I. Program Governance (GOV)

Program Governance Compliance Framework #1 – Structure	
<p>1.1 The program has a governing body composed of:</p> <ul style="list-style-type: none"> <li>• At least 1 member with background and expertise in accounting or fiscal management;</li> <li>• At least 1 member with background and expertise in Early Childhood Education and Development</li> <li>• At least 1 member who is a licensed attorney, familiar with the issues that come before the governing body</li> <li>• Additional members who reflect the community, including parents of formerly or currently enrolled Head Start/Early Head Start children</li> <li>• Other members selected for their expertise in education, business administration or community affairs</li> </ul> <p>If individuals do not meet the qualifications of Fiscal Management/Accounting, Early Childhood Education and Development, or a licensed attorney, the program shall use a consultant or other individual with relevant expertise and qualifications.</p>	<p>642(c)(1)(B)(i) 642(c)(1)(B)(ii) 642(c)(1)(B)(iii) 642(c)(1)(B)(iv) 642(c)(1)(B)(vi)</p>
<p>1.2 The program has established a Policy Council as early in the year as possible in accordance with Head Start requirements with a majority of members being parents of children who are currently enrolled and members at large from the community served by the Head Start program, and who are elected by the parents of currently enrolled children. The Policy Council is responsible for the Head Start program’s direction, program design, operation, and goal planning.</p> <p><i>Note: Applies to Grantees only</i></p>	<p>642(c)(2)(B)(ii)(I) 642(c)(2)(B)(ii)(II) 642(c)(2)(B)(i) 642(c)(2)(A)</p>

### Targeted Questions

#### Governing Body - Interview

- Interview the governing body to ensure that it has the correct composition to provide effective oversight of the Head Start program.

During your interview, talk with the governing body about its membership, how it recruits new members, and how it uses the skills of the required members to provide oversight to various parts of the program (such as Fiscal, ECD, FCE, legal, and parent input).

GOV 1.1

- Interview the Tribal Council to ensure that it has the correct composition or that it is in consultation with others who have the required background and expertise.

Ask questions about how the Tribal Council uses the skills and expertise of its members or consultants to provide oversight and guidance to the Head Start program. The Tribal Council is the local government for AIAN Head Start programs, and you should familiarize yourself with the culture of the Council prior to conducting the interview.

GOV 1.1



### Governing Body - Document

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- Based on the information gathered during your governing body interview, check the appropriate documents to gather evidence as needed. Ask the program to provide you with documentation to ensure that the required members exist and are an active part of the program's oversight. Use documentation to ensure that the governing body has the required membership or uses consultants to fill each of the required roles.

GOV 1.1

### Policy Council - Interview

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- Interview the Policy Council to determine whether it has the correct composition to provide effective oversight of the Head Start program.

During your interview, determine whether the Policy Council has the correct composition, whether there is an appropriate election process, and whether the Policy Council is effectively engaged in the design of the Head Start program and its objectives.

Determine whether the Policy Council uses its membership to effectively exercise responsibility over both program design and operation and planning goals and objectives.

*Note: Applies to Grantees only*

GOV 1.2

### Policy Council- Document

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- Based on the information gathered during your Policy Council interview, ask the program to provide the documents that you need to determine whether the Policy Council has the appropriate composition, whether members are elected, and whether the PC has a role in program design.

When possible ask for electronic documents or scanned copies of the documents and upload those into the Evidence Binder.

*Note: Applies to Grantees only*

GOV 1.2



Program Governance Compliance Framework #2 – Conflict of Interest		
2.1	Policy Council and Policy Committee members are supported by the program in fulfilling their governance responsibilities, including receiving reasonable reimbursement of their expenses for participation.	1304.50(f)
2.2	The program has policies and procedures in place to ensure that members of the governing body and the Policy Council are free from financial or other conflicts of interest with the Head Start/Early Head Start program, do not receive compensation for serving, and are not employed by the Head Start agency.	642(c)(2)(C)(i) 642(c)(2)(C)(ii) 642(c)(3)(B) 1304.50(b)(6) 642(c)(1)(C)(i) 642(c)(1)(C)(ii) 642(c)(1)(C)(iii) 642(c)(1)(C)(iv) 642(c)(1)(E)(iv)(X)(aa)
<p><i>Note: In determining whether governing body members and members of their immediate families are free of financial or other conflict of interest, consider that they:</i></p> <p><i>(1) Are not employees of the program, related to employees, or vendors to the Grantee or delegate;</i></p> <p><i>(2) Have no financial conflict of interest with the Grantee (including delegate agencies);</i></p> <p><i>(3) Receive no compensation for serving on the governing body or for providing services to the program; and</i></p> <p><i>(4) Operate as an entity independent of staff employed by the program (i.e., are not influenced by the staff of the program.)</i></p> <p><i>When determining whether Policy Council conflict of interest exists, note the following:</i></p> <p><i>(1) Parents may occasionally substitute for regular Early Head Start or Head Start staff (1304.50(b)(6));</i></p> <p><i>(2) Policy Council, Policy Committee, and Parent Committee members may receive reimbursements for reasonable expenses incurred (1304.50(f)); and</i></p> <p><i>(3) Head Start Act citation 642(c)(3)(B) applies only to delegate agencies and should always be cited in conjunction with 642(c)(2)(C) citations when a related compliance concern is raised for a delegate agency.</i></p>		

### Targeted Questions

#### Governing Body - Interview

- Interview the governing body to ensure that all members are free from financial or other conflicts of interest. Describe how the governing body ensures that there are no conflicts of interest. Did any members receive any type of compensation? Were family of members employed by the agency?

GOV 2.2

#### Policy Council - Interview

- Interview the Policy Council members about receiving reasonable reimbursement for their expenses for participation. Describe how members are informed about reimbursements for reasonable expenses incurred in connection with their participation in group responsibilities and whether there were members who were unable to participate because they were not offered reimbursement.

GOV 2.1



- Interview the Policy Council to determine whether all members are free from financial or other conflicts of interest. Describe how the Policy Council ensures that there are no conflicts of interest. Did any members receive any type of compensation? Were family of members employed by the agency?

GOV 2.2

#### Policy Council - Document

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- Ask the program to provide you with documentation that describes the policy for PC reimbursement. Describe the reimbursement process and how Policy Council members are informed of that process.

When possible, ask for electronic documents or scanned copies of the documents and upload into the Evidence Binder.

GOV 2.1

#### Review Team Meeting - Interview

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- Consult with the Fiscal Reviewer to see whether he or she noted any conflicts of interest. Are any members of the governing body or the Policy Council paid? Are any of their family members paid by the program?

GOV 2.2

**Program Governance Compliance Framework #3 – Roles, Responsibilities, and Training**

3.1	<p>Members of the governing body and the Policy Council receive appropriate training and technical assistance to ensure that members understand information they receive and can provide effective oversight of, make appropriate decisions for, and participate in programs of the Head Start agency.</p> <p><i>Note: Applies to Grantees only</i></p>	642(d)(3)
3.2	<p>The governing body performs required activities and makes decisions pertaining to program administration and operations that include: selecting delegates and service areas, establishing procedures and criteria for ERSEA, reviewing all applications for funding, and establishing procedures for selecting Policy Council members.</p>	642(c)(1)(E)(iv)(I) 642(c)(1)(E)(iv)(II) 642(c)(1)(E)(iv)(III) 642(c)(1)(E)(iv)(VI)
3.3	<p>The governing body approves financial management, accounting, and reporting policies and ensures compliance with laws and regulations related to financial statements.</p>	642(c)(1)(E)(iv)(VII)(aa) 642(c)(1)(E)(iv)(VII)(bb) 642(c)(1)(E)(iv)(VII)(cc) 642(c)(1)(E)(iv)(VII)(dd)
3.4	<p>The governing body reviews and approves all of the program’s major policies, including: Self-Assessment, financial audits, fiscal operations, grant applications, personnel policies, and the results of monitoring and follow-up activities.</p>	642(c)(1)(E)(iv)(V)(aa) 642(c)(1)(E)(iv)(V)(bb) 642(c)(1)(E)(iv)(V)(cc) 642(c)(1)(E)(iv)(VIII) 642(c)(1)(E)(iv)(IX)
3.5	<p>The Policy Council approves and submits decisions about identified program activities to the governing body.</p> <p><i>Note: Applies to Grantees only</i></p>	642(c)(2)(D)(i) 642(c)(2)(D)(ii) 642(c)(2)(D)(iii) 642(c)(2)(D)(iv) 642(c)(2)(D)(v) 642(c)(2)(D)(vi) 642(c)(2)(D)(vii) 642(c)(2)(D)(viii)

**Targeted Questions****Governing Body - Interview**

- Interview the governing body regarding the training and technical assistance (T/TA) it has received.

Determine whether the members receive training that is specific to their roles as governing body members and whether they can articulate how that training has helped them make decisions about the Head Start program.

Focus on how the governing body uses the training. Your goal is to find out whether the governing body has received enough training to perform its role.

Familiarize yourself with the governing body Roles and Responsibilities prior to conducting the review. This part of the interview connects to additional information that you will learn about how the governing body performs its role in this framework.

*Note: Applies to Grantees only*

GOV 3.1



- Determine whether the governing body exercised responsibility with respect to each of the following:
  - Selecting delegate agencies, as appropriate
  - Establishing procedures and criteria for recruiting, selecting, and enrolling children
  - Developing procedures for selecting Policy Council members
  - Reviewing applications for funding and amendments to applications for funding

Have members provide examples of how these responsibilities have been exercised.

#### GOV 3.2

- Interview the governing body members on their roles and responsibilities. Your goal is to obtain examples of how and when they engage in legal and financial decisions, learn how they oversee the fiduciary health and well-being of the program, and determine whether they are effective in ensuring the fiscal integrity of the agency.

Note examples of how and when governing body members engage in legal and financial decisions, how they oversee the fiduciary health and well-being of the program, and whether they are effective in ensuring the fiscal integrity of the agency.

During your interview, determine how the governing body assumes responsibility for all required items.

#### GOV 3.3

- Interview the governing body to determine how actively the members are engaged in the oversight of program operations. Collect evidence of how they use information from reports such as the annual Self-Assessments and program audits to approve decisions about the program's structure, changes or improvements needed and program operations.

Focus your interview on how the governing body uses the information it reviews. For example, how are members engaged in processes such as hiring or development of corrective action plans, and how does the approval process work? Determine how engaged the governing body is in each of the required processes.

Use the information you have learned from your RPA (preplanning) document to prepare for this interview. This document will contain information for past review reports, PIR data, audits, and information from the Grantee's Self-Assessment.

#### GOV 3.4

### Governing Body - Document

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- Ask the program to provide you with documentation of governing body training.

Ask for meeting minutes that describe the training as well as sign-in sheets to determine who attended.

Determine whether your document review confirms what you heard during the interview. If you have additional questions, have the Director identify the appropriate staff person to interview to clear up any discrepancies, and add the additional interview to your evidence.

*Note: Applies to Grantees only*

#### GOV 3.1

- If you were not able to assess the governing body's role in the responsibilities listed through the governing body interview, ask the program to provide you with the governing body meeting minutes or other documents as needed.
  - Selecting delegate agencies, as appropriate
  - Establishing procedures and criteria for recruiting, selecting, and enrolling children
  - Developing procedures for selecting Policy Council members
  - Reviewing applications for funding and amendments to applications for funding

#### GOV 3.2



- If the governing body interview uncovers concerns about the review-and-approval process, review the governing body documents as needed.

Determine whether all of the following were reviewed and approved by the body:

- All major financial expenditures of the agency
- The operating budget of the agency
- The selection (except when a financial auditor is assigned by the State under State law or is assigned under local law) of independent financial auditors to report all critical accounting policies and practices to the governing body
- Monitoring of the agency's actions to correct any audit findings and other actions necessary to comply with applicable laws (including regulations) governing financial statement and accounting practices

GOV 3.3

- Ask the program to provide documentation indicating it supports the governing body's active participation in reviewing and approving the following:
  - The annual Self-Assessment
  - The financial audit
  - The agency's progress in carrying out the programmatic and fiscal provisions in the agency's grant application, including implementation of corrective actions
  - Personnel policies of the agency regarding the hiring, evaluation, termination, and compensation of agency employees
  - Results from monitoring conducted under section 641A(c), including appropriate follow-up activities
  - Personnel policies and procedures, including policies and procedures regarding the hiring, evaluation, compensation, and termination of the Executive Director, Head Start Director, Director of Human Resources, Chief Fiscal Officer, and any other person in an equivalent position with the agency

This documentation may include governing body meeting minutes or other documents that show how the Grantee uses the information in the documents it reviews how it is engaged in processes, and the process for approving information that informs program decisions.

GOV 3.4

## Policy Council - Interview

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- Interview the Policy Council (PC) regarding the training and technical assistance (T/TA) it has received.

Determine whether they receive training that is specific to their roles as Policy Council members and whether they can articulate how that training has helped them make decisions about the Head Start program. In your interview, ensure that your focus is more about how the Policy Council uses the training and not on the dates of specific trainings. Your goal is to find out whether the Policy Council has received enough training to perform its role.

Familiarize yourself with the Policy Council Roles and Responsibilities prior to conducting the review. This part of the interview connects to additional information that you will learn about how the Policy Council performs its role in this framework.

*Note: Applies to Grantees only*

GOV 3.1



- Interview the Policy Council to determine how actively it is engaged in the oversight of program operations. Collect evidence of how members review information from reports such as the annual Self-Assessments and program audits to approve decisions about program structure, changes or improvements needed, and program operations.

Focus your interview on how the Policy Council is engaged in the approval and submission of each of the required processes. For example, determine how are members are engaged in processes such as hiring and development of corrective action plans, and how does the approval process works?

Determine how engaged the Policy Council is in each of its required processes. Use the information that you have learned from your RPA (preplanning) document to prepare for this interview. This document will contain information from past review reports, PIR data, audits, and information from the program's Self-Assessment.

*Note: Applies to Grantees only*

GOV 3.5

### Policy Council- Document

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- Ask the program to provide you with documentation of Policy Council training.

Ask for Policy Council meeting minutes that describe the training as well as sign-in sheets to determine who attended.

Determine whether your document review confirms what you heard during the interview. If you have additional questions, have the Director identify the appropriate staff person to interview to clear up any discrepancies.

*Note: Applies to Grantees only*

GOV 3.1

- If the Policy Council interview uncovers concerns, ask the program to provide documentation that supports the Policy Council's active participation in the following items (as appropriate):
  - Activities to support the active involvement of parents in supporting program operations, including policies to ensure that the Head Start program is responsive to community and parent needs
  - Program recruitment, selection, and enrollment priorities
  - Applications for funding and amendments to applications for funding for programs under this subchapter prior to submission of applications described in this clause
  - Budget planning for program expenditures, including policies for reimbursement for and participation in Policy Council activities
  - By-laws for the operation of the Policy Council
  - Program personnel policies and decisions regarding the employment of program staff, consistent with paragraph (1)(E)(iv)(IX), including standards of conduct for program staff, contractors, and volunteers and criteria for the employment and dismissal of program staff
  - Developing procedures for how members of the Policy Council of the Head Start program are elected
  - Recommendations on the selection of delegate agencies and the service areas for such agencies

*Note: Applies to Grantees only*

GOV 3.5

### Review Team Meeting - Interview

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- Consult with the ERSEA Reviewer to determine whether the governing body members were involved in the development of the criteria for recruiting, selecting, and enrolling children.

GOV 3.2



- Consult with the Fiscal Reviewer to determine whether expenditures and reporting align with budget projections and funding applications.

GOV 3.2

- Discuss with the Fiscal Reviewer his or her review of the program's audit. Does he or she have any concerns about the result or the process?

Compare this discussion with the information collected from the governing body interview. Is the governing body making sound and informed decisions about the selection of the program's financial auditors?

GOV 3.3

- Consult with the Fiscal Reviewer to determine whether the program is using financial information such as audits for planning. In addition, check with the Fiscal Reviewer to determine whether there are any issues with compensation of executive level staff.

GOV 3.4

- Consult with the Fiscal Reviewer to determine how the activities of the Policy Council influence decisions about the budget.

GOV 3.5

- Consult with the FCE Reviewer to determine how the activity of the Policy Council ensures that the needs of the community and enrolled families are met.

GOV 3.5

- Consult with the ERSEA Reviewer to determine how the activities of the Policy Council influence decisions around recruitment and selection.

GOV 3.5



## Program Governance Compliance Framework #4—Reporting to Governing Body and Policy Council

<p>4.1 Governing body and Policy Council members regularly receive and use information or reports about program planning, policies, and program operations, including:</p> <ul style="list-style-type: none"> <li>• Monthly financial statements, including credit card expenditures</li> <li>• Monthly program information summaries</li> <li>• Program enrollment reports, including attendance reports for children whose care is partially subsidized by another public agency</li> <li>• Monthly reports of meals and snacks provided through USDA programs</li> <li>• Financial audit</li> <li>• Annual Self-Assessment, including findings related to such assessment</li> <li>• Community-wide strategic planning and needs assessment (i.e., Community Assessment) of the Head Start agency, including applicable updates</li> <li>• Communication and guidance from the Secretary</li> <li>• Program Information Reports</li> </ul> <p><i>Note: Applies to Grantees only</i></p> <p><i>Note: Single or multiple reports may be used to capture the information listed above</i></p>	<p>642(d)(2)(A) 642(d)(2)(B) 642(d)(2)(C) 642(d)(2)(D) 642(d)(2)(E) 642(d)(2)(F) 642(d)(2)(G) 642(d)(2)(H) 642(d)(2)(I)</p>
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### Targeted Questions

#### Governing Body - Interview

- You have determined how the program uses most reports. Use this part of your interview to determine the timeliness of reports.

Determine how often the following reports are received by the governing bodies and discuss with them the quality and usefulness of any reports you have not discussed earlier. (Check the timeframes within which they should be received).

- Program enrollment reports, including attendance reports for children whose care is partially subsidized by another public agency
- The financial audit
- The annual Self-Assessment, including any findings related to such assessment
- The community-wide strategic planning and needs assessment (Community Assessment) of the Head Start agency, including any applicable updates
- Communication and guidance from the Secretary
- Program Information Reports (PIRs)
- Financial statements
- Program information summaries
- Reports of meals and snacks provided through programs of the U.S. Department of Agriculture (USDA)

If the reports are of poor quality and cannot be used by the governing bodies, capture that in your notes.

*Note: Applies to Grantees only*

GOV 4.1



## Policy Council - Interview

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- You have determined how the Grantee uses most reports. Use this part of your interview to determine the timeliness of reports.

Determine how often the following reports are received by the governing bodies and discuss with them the quality and usefulness of any reports you have not discussed earlier. (Check the timeframes within which they should be received).

- Program enrollment reports, including attendance reports for children whose care is partially subsidized by another public agency
- The financial audit
- The annual Self-Assessment, including any findings related to such assessment
- The community-wide strategic planning and needs assessment (Community Assessment) of the Head Start agency, including any applicable updates
- Communication and guidance from the Secretary
- Program Information Reports (PIRs)
- Financial statements
- Program information summaries
- Reports of meals and snacks provided through programs of the Department of Agriculture

If the reports are of poor quality and cannot be used by the governing bodies, capture that in your notes.

*Note: Applies to Grantees only*

GOV 4.1

## Governing Body - Document

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- Validate your concerns regarding timeliness or quality of reports with the program. Ask for documentation that will help you determine whether reports were provided within the required timeframes and how the governing body was able to use those reports to inform program design, oversight, or improvement.

*Note: Applies to Grantees only*

GOV 4.1

## Policy Council - Document

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- Validate your concerns regarding timeliness or quality of reports with the program. Ask for documentation that will help you determine whether reports were provided within the required timeframes and how the Policy Council was able to use those reports to inform program design, oversight, or improvement.

*Note: Applies to Grantees only*

GOV 4.1



## Management Systems



## II. Management Systems (SYS)

Management Systems Compliance Framework #1 - Program Planning		
1.1	<p>The program, in consultation with staff, governing bodies, policy groups, and other community organizations, routinely engages in a process of systematic planning that utilizes the results of the Community Assessment, Self-Assessment, and other information to develop long- and short-term goals for improvement and written plans for service implementation.</p>	<p>1304.51(a)(1) 1304.51(a)(1)(i) 1304.51(a)(1)(ii) 1304.51(a)(1)(iii) 1304.51(a)(2) 1305.3(d)(1) 1305.3(d)(2) 1305.3(d)(3) 1305.3(d)(4) 1305.3(d)(5) 1305.3(d)(6)</p>
1.2	<p>At least annually, the program conducts a Self-Assessment of program effectiveness that assesses progress in meeting local program goals and objectives, evaluates program compliance with Federal requirements, and results in improvement plans that are approved by the governing body and submitted to the OHS.</p>	<p>641A(g)(1) 1304.51(i)(1) 641A(g)(2)(B)</p>

### Targeted Questions

#### Head Start/Early Head Start Director - Interview/Debrief

- Ask about the program’s planning process. Ascertain what information is used; how it is used; who is involved; and how goals are developed? Determine the current stage of the planning process, whether the long- and short-term goals are being met as expected, and if not, what adjustments are being made in the planning process to do so.

Use this information to round out what you have heard from the team or provide the members with more information.

SYS 1.1

- With the Director, review the program's Self-Assessment. Discuss how the program uses the Self-Assessment as a part of its planning process.

Ask how frequently the Self-Assessment is conducted and what is included. Use the debriefing to inform or confirm what you learned or want to learn from the governing body and the Policy Council. Determine whether those bodies truly have a role in designing the program or developing and evaluating the long- and short-term goals of the Grantee. Find out what the program does when it finds it needs to make improvements and who is involved in those decisions.

Use this information to strengthen what you know about planning: who is involved, how goals and objectives are identified and evaluated, how the quality of service areas is assessed, and how improvement plans are developed. Assess the comprehensiveness of the Self-Assessment process.

Ask for a copy of the program’s Self-Assessment to use as a basis for a discussion with the Review Team.

SYS 1.2



## Review Team Meeting - Interview

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- Ask the Reviewers what they have learned about the planning process that the program has in place. How does the program use that process to develop plans for each service area? Specifically, for areas like Education and Fiscal, are there long-term goals and short-term objectives that the program would like to meet, and how is it planning to meet them? Is the process ongoing or a one-time event?

Examine whether what you learned from your interview with the governing body members is consistent with the information gathered by the team. In your interview with the governing body members, how did they describe the Self-Assessment and Community Assessment processes and the use of these processes to inform program planning?

SYS 1.1

- Using the program's Self-Assessment as a guide, discuss the program's implementation of processes and services. Together determine whether and how the program uses information from the Self-Assessment to guide its program operations. Check with Reviewers to determine whether the Self-Assessment is an accurate reflection of the program operations they are seeing during their review.

SYS 1.2



## Management Systems Compliance Framework #2 - Ongoing Monitoring, Record Keeping, and Reporting

2.1	The program established and regularly implements a process of ongoing monitoring of its operations and services, including delegate agencies, in order to ensure compliance with Federal regulations, adherence to its own program procedures, and progress towards the goals developed through its Self-Assessment process.	1304.51(i)(2) 641A(g)(3)
2.2	The program established and maintains a record-keeping system that provides accurate and timely information regarding children, families, and staff and ensures appropriate confidentiality of this information.	1304.51(g)
2.3	The program publishes and makes available to the public an annual report that contains an explanation of the budgetary expenditures and proposed budget for the fiscal year, in addition to an explanation of the agency's efforts to prepare children for kindergarten.	644(a)(2)(B) 644(a)(2)(G)

### Targeted Questions

#### Head Start/Early Head Start Director - Interview/Debrief

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- In your debriefing sessions with the Director, ask about the ongoing monitoring process. Find out how ongoing monitoring supports program operations and is used to meet program goals and objectives, as well as what mechanisms the program uses to ensure the monitoring process is effective, timely, and informative.

SYS 2.1

- If there are any concerns with record-keeping and reporting, address the issues with the Director. Ask questions about the record-keeping and reporting system to help you pinpoint the causes of the issues. Ask questions about the frequency of reporting or the verification of accuracy and completeness of reports by Grantee staff.

SYS 2.2

- Ask about the program's Annual Report to the Public. Ask the Director to share with you the most current annual report. Determine whether the report contains the required explanation of budgetary expenditures, proposed budget for the fiscal year, and information on school readiness and how the Grantee attempts to prepare children for kindergarten. Discuss with the Director how the annual report is made public.

SYS 2.3

#### Review Team Meeting - Interview

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- Ask the Reviewers to think about ongoing monitoring and the role it plays in the area they are reviewing. How does the program use ongoing monitoring to evaluate progress on goals/objectives and compliance with Federal performance standards? Are there indications that the ongoing monitoring process occurs frequently enough to identify issues in a timely manner and develop plans to address concerns?

Reflect back on your interview with the governing body. Did you have additional questions or need information about ongoing monitoring based on that interview?

SYS 2.1



- Ask the Reviewers whether there are indications that the current record-keeping system is reliable, with routine mechanisms for capturing and analyzing data. Are records up to date? Is the information accurate? Are integrity checks completed? Are information and data shared with all appropriate parties?

Reflect back on your governing body and Policy Council interviews. How did you feel about the reporting systems that were in place? Was there a strong system? Did the governing body and the Policy Council seem well informed and up to date?

SYS 2.2

**Management Systems Compliance Framework #3 - Human Resources**

3.1	The program has established an organizational structure that provides for adequate supervision and supports the required program management functions to ensure the accomplishment of program goals and objectives. The program ensures that the program management functions for providing services to children and families are formally assigned to and adopted by staff within the program.	1304.52(a)(1) 1304.52(a)(2) 1304.52(a)(2)(ii) 1304.52(a)(2)(iii)
3.2	The program develops and implements written standards of conduct that are available to all staff and contain provisions for appropriate penalties when violations occur.	1304.52(i)(1) 1304.52(i)(1)(i) 1304.52(i)(1)(ii) 1304.52(i)(1)(iii) 1304.52(i)(1)(iv) 1304.52(i)(3)
3.3	The program ensures that each staff member completes an initial health examination (including screening for tuberculosis) and periodic re-examinations (as recommended by his or her health care provider or as mandated by State, local, or Tribal laws).	1310.16(b)(3) 1304.52(k)(1)
3.4	Prior to employing an individual, the program obtains a: <ul style="list-style-type: none"> <li>• Federal, State, or Tribal criminal record check covering all jurisdictions where the program provides Head Start services to children</li> <li>• Federal, State, or Tribal criminal record check as required by the law of the jurisdiction where the program provides Head Start services</li> <li>• Criminal record check as otherwise required by Federal law</li> </ul>	648A(g)(3)(A) 648A(g)(3)(B) 648A(g)(3)(C)

**Targeted Questions****Head Start/Early Head Start - Interview/Debrief**

- Refer to the program's organizational chart. Talk with the Director about how the program decided on its organizational structure. Ask about the organizational design and how that structure supports the program in accomplishing its goals and objectives. If issues that are found during the Review, talk with the Director to determine how structural weaknesses--such as vacancies--could be impacting services. Ask about processes in place to correct issues with organizational structure. For example, what is the program doing to ensure services are provided until a vacancy is filled?

SYS 3.1

- If there were any violations of the program's standards of conduct, talk to the Director about such violations and determine how appropriate penalties are or were enforced.

SYS 3.2

- If any staff members did not receive health examinations, talk to the Director about what policies are in place, why examinations were not completed, and what, if any, further steps will be taken to correct this issue.

SYS 3.3

- If any staff members did not complete criminal record checks before hire, talk to the Director about what policies are in place, why checks were not completed, and what, if any, further steps will be taken to correct this issue.

SYS 3.4



### Criminal Record Checks - Document

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- Ask the Director or Human Resources Manager for a copy of the criminal record check-tracking data. Use this tracking sheet during your discussions with Reviewers to compare the accuracy of what they saw in the files with what is in the tracking system. Reviewers will complete file checks on teachers and bus drivers.

SYS 3.4

### Staff File

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- Has the initial health examination, including tuberculosis screening, been completed? Has the re-examination been completed, if necessary?

SYS 3.3

- Is there documentation of a medical examination prior to beginning work, establishing that the bus driver possess the physical ability to perform job related functions with any necessary accommodations?

SYS 3.3

- Did the program obtain one of the following for each staff member?
  - A State, Tribal, or Federal criminal record check covering all jurisdictions in which the Grantee provides Head Start services to children
  - A State, Tribal, or Federal criminal record check as required by the law of the jurisdiction in which the Grantee provides Head Start services
  - A criminal record check as otherwise required by Federal law

SYS 3.4

- Was the criminal record check conducted prior to employment?

SYS 3.4

### Review Team Meeting - Interview

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- Help the Reviewers make the connection between the program's organizational structure and any problems or strengths related to the provision of services. Prompt the Reviewers to make links between the quality of services and the oversight of services by program staff. In addition, find out how supervision affects services and determine whether vacancies are linked to poor or incomplete service offerings. How does the program's organizational structure contribute to the strengths or concerns identified by the Review Team?

SYS 3.1

- Ask the Reviewers whether they observed any violations of the program's standards of conduct and whether appropriate penalties were enforced. Do you have any concerns that any of the following are not addressed through the standards of conduct?
  - Respecting and promoting the unique identity of each child and family and refraining from stereotyping on the basis of gender, race, ethnicity, culture, religion, or disability
  - Following program confidentiality policies concerning information about children, families, and other staff members
  - Ensuring that no child is left alone or unsupervised while under the Grantee's care
  - Using positive methods of child guidance and not engaging in corporal punishment, emotional or physical abuse, or humiliation. In addition, not employing methods of discipline that involve isolation, use of food as punishment or reward, or denial of basic needs.

SYS 3.2



## Management Systems Compliance Framework #4 - Communication

4.1 The program has mechanisms for regular communication among all program staff and between staff and families to facilitate high-quality outcomes for children and families.	1304.51(e) 1304.51(c)(1)
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### Targeted Questions

#### Head Start/Early Head Start Director - Interview/Debrief

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- Ask about the program's systems of communication. Get a feel for how the Director communicates with staff, how staff communicate with each other, and how parents are brought into the communication loop. Ask what systems are in place to ensure effective communication and actions taken to improve communication when weaknesses are identified.

SYS 4.1

#### Review Team Meeting - Interview

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- Ask the Reviewers about the program's communication system. Find out whether information is free-flowing (top-down and bottom-up) and timely. Do people talk with each other and share important information that enhances and supports services to children and families and the awareness of the governing bodies? Are there systems that make communication an integral part of the management system, or is it overlooked?

Here are some examples:

- Do the teachers have the information they need to implement the curriculum?
- Are home visitors working together with families to plan experiences each week?
- Does the management team communicate policies and procedures in a manner that enables staff to have an opportunity to meet expectations?

SYS 4.1

**Management Systems Compliance Framework #5 - Strengths and Summary Analyses**

5.1	Describe one or more program strength(s).	Strength
5.2	Summarize your general impressions of the program's performance in the areas of Fiscal Integrity, Child Health and Safety, Family and Community Engagement, and Child Development and Education.  <i>Note: Separate summaries will be written by the appropriate Reviewer for each of the service areas listed above.</i>	Summary Analysis
5.3	Summarize your general impressions of the program's performance in the areas of Management Systems and Program Governance.  <i>Note: Prior to Sunday night, RTLs will review any potential strengths identified by the Regional Office (RO) Program Specialists. This information can be found in HSES (NF-RTLs will find any available information about strengths in the Review Team Leader Report.)</i>  <i>If potential strengths have been identified by the RO, the RTL will direct the team to attempt to verify the strength(s) through the collection of evidence. The RTL will forward available information from the RO to the Review Team to address in their interview with the Head Start Director.</i>  <i>When writing a strength narrative, the topic sentence should briefly state the strength. The overall write-up should be no more than one or two paragraphs and should answer the questions of "who," "when," and "where." Also, be sure to fully describe the impact of the strength on the program, the community, and/ or the families and children served.</i>	Systems Analysis

**Targeted Questions****Program Strengths**

- Discuss with the Review Team members the results of their service area and fiscal reviews. Discuss the program strengths. What has the program designed and/or implemented that has resulted in quality services to children and families? What systems are in place to sustain these services? How has the program demonstrated integrity and accountability in Program Governance and Fiscal?

The Systems Reviewer is responsible for capturing information about potential strengths from the program, Regional Office and Review Team by creating a finding under SYS 5.1. All reports should have a potential area of strength identified. Please note that verification of a strength does not require two modes of inquiry or evidence, and the strength should not be in conflict with any potential areas of non-compliance or deficiencies.

SYS 5.1

**Fiscal Integrity Summary**

- Describe your overall impressions of the Grantee's performance in regard to Fiscal Integrity. Determine whether the program has effective fiscal systems in place to support the delivery of quality services to children and families, and is in compliance with Head Start Program Performance Standards and regulations. Describe any patterns you found, areas of strength, and areas in need of improvement you found. Remember to consult with other reviewers (e.g., SYS reviewer) about their findings, as appropriate.

SYS 5.2



### Child Health and Safety Summary

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- Describe your overall impressions of the Grantee's performance regarding Child Health and Safety services. Determine whether the program has effective systems in place to support the delivery of quality services to children and families, and is in compliance with the Head Start Program Performance Standards and regulations. Describe any patterns, areas of strength, and areas in need of improvement you found. Remember to consult with other reviewers (e.g., FCE and CDE reviewers) about their findings, as appropriate.

SYS 5.2

### Family and Community Engagement Summary

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- Describe your overall impressions of the Grantee's performance regarding Family and Community Engagement services. Determine whether the program has effective systems in place to actively engage families and community members meaningful ways so they both contribute to and actively participate in program activities, as is required by the Head Start Program Performance Standards and regulations. Provide support for your determination. Describe any patterns, areas of strength, and areas in need of improvement you found. Remember to consult with other reviewers (e.g., CHS and CDE reviewers) about their findings, as appropriate.

SYS 5.2

### Child Development and Education Summary

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- Describe your overall impressions of the Grantee's performance regarding Child Development and Education services. Determine whether the program has effective systems in place to support the delivery of quality services to children and families, and is in compliance with the Head Start Program Performance Standards and regulations. If the program provides preschool services, include a summary of its approach to school readiness. Describe any patterns, areas of strength, and areas in need of improvement you found. Remember to consult with other reviewers (e.g., CHS and FCE reviewers) about their findings, as appropriate.

SYS 5.2

### Management Systems and Program Governance Summary

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- Describe your overall impressions of the Program's Governance and Management Systems. Determine whether the program has effective systems in place to provide quality services to children and families, and is in compliance with the Head Start Program Performance Standards and regulations. Describe any patterns, areas of strength, and areas in need of improvement you found. Remember to consult with other reviewers (e.g., CHS and FCE reviewers) about their findings, as appropriate.

SYS 5.3



## Fiscal Integrity



### III. Fiscal Integrity (FIS)

Fiscal Integrity Compliance Framework #1—Financial Management Systems	
<p>1.1 The program’s financial management systems provide for effective control over and accountability for grant funds, property, and other assets and ensure they are used solely for authorized purposes.</p> <p><i>45 CFR Part 74 for institutes of higher education (colleges and universities), hospitals, nonprofit organizations and commercial organizations;</i></p> <p><i>45 CFR Part 92 for State, local, and Tribal Governments.</i></p> <p><i>Note: This question relates to the "control activities" aspect of internal controls. Control activities are the policies, procedures, techniques, and mechanisms that enforce management directives, such as the process of adhering to requirements for budget development and execution. They help ensure that actions are taken to address risks. Control activities are an integral part of an entity's planning, implementing, and reviewing, as well as accountability for stewardship of Government resources and achieving effective results.</i></p>	<p>74.21(b)(3) 92.20(b)(3) 74.21(b)(4) 92.20(b)(4) 1301.32</p>
<p>1.2 The program sought and received prior approval in writing for budget changes where prior approval is required and received approval for hiring of designated key personnel.</p> <p><i>Note: Applies to Grantees only 45 CFR Part 74 for institutes of higher education (colleges and universities), hospitals, nonprofit organizations and commercial organizations;</i></p> <p><i>45 CFR Part 92 for State, local, and Tribal Governments.</i></p> <p><i>Note: All changes requiring prior approval must be submitted in writing to the Regional Grants Officer. If the change involves a budget revision, the program must identify the changes on an SF-424 and an SF-424A. As provided in 45 CFR 74.25(K) and 45 CFR 92.30(A)(1), Regional Office approval of changes must be in writing and signed by the Grants Management Officer. Hiring of designated key personnel must be approved by the Regional Office as provided in 74.25(c)(2) and 92.30(d)(3).</i></p>	<p>74.25 92.30</p>
<p>1.3 The program minimized the time elapsing between the advancement of funds from the Payment Management System and disbursement of such funds. The program also avoided drawing down Head Start funds in excess of documented cash requirements.</p> <p><i>45 CFR Part 74 for institutes of higher education (colleges and universities), hospitals, nonprofit organizations and commercial organizations;</i></p> <p><i>45 CFR Part 92 for State, local, and Tribal Governments. Note: For nonprofit organizations, procedures must be written. For State, local, and Tribal Government entities, procedures need not be written.</i></p>	<p>74.22(b)(2) 92.20(b)(7)</p>
<p>1.4 The program used Head Start funds to pay the cost of expenses which should have been paid using another funding source (directly or by allocation) or allowed another program to use Head Start funds in the nature of a temporary loan to cover another program's costs or expenses.</p> <p><i>2 CFR Part 230 for nonprofit organizations;</i></p> <p><i>2 CFR Part 225 for State, local, and Tribal Governments;</i></p> <p><i>2 CFR Part 220 for educational institutions.</i></p>	<p>230, App A(A)(2)(a) 225, App A(C)(1)(a) 225, App A(C)(1)(d) 220, App A(C)(2)</p>
<p>1.5 The program has obtained and maintained required insurance coverage for risks and liabilities.</p> <p><i>Note: 1301.11 Applies only to private nonprofit organizations.</i></p>	<p>1309.23(a)(2) 1301.11(a) 1301.11(b)</p>



## Targeted Questions

### Fiscal Officer - Interview

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- What are the procedures for using automated check signers, signature plates, and agency credit cards?  
FIS 1.1
- Does the program perform periodic cost projections to ensure funds will be adequate to carry out the Head Start/Early Head Start program, as described in the approved funding application?  
FIS 1.1
- If you have a small number of Fiscal staff, how do you compensate for the program's inability to segregate duties?  
FIS 1.1
- What method does the program use to ensure that funds are available for payment of any vested accrued leave owed to employees of the Grantee? Can you provide any fiscal manuals or other applicable written procedures, trust agreements, bank and/or trust account statements that document this method?  
FIS 1.1
- What is the program's procedure for reviewing credit card charges to ensure that they are reasonable and necessary for program operations and making sure only authorized signatories use program credit cards?  
FIS 1.1
- How does the program ensure that bills and invoices are paid on-time?  
FIS 1.1
- How do you ensure that written approval is obtained before using Head Start funds to purchase equipment costing more than \$25,000, which is not included in the approved budget?  
FIS 1.2
- Your review of SF-425 (or SF-269) reports indicated a significant Federal cash balance. Ask the Fiscal Officer whether he or she can explain the significant cash balance?  
FIS 1.3
- Does the organization have one or more of the following: programs operating at a deficit, loss of programs or delayed reimbursement in other programs? If yes, ask the Fiscal Officer to describe and explain the circumstances of the programs operating at a deficit, loss of programs or delayed reimbursement in other programs.  
FIS 1.4
- How does the program determine what amount of insurance is reasonable to cover liability for accidents (including student accidents) on premises and for transportation activities engaged in by the program?  
FIS 1.5
- How does the financial system ensure that insurance rebates and credits allocable to Head Start are applied as a cost reduction or cash refund?  
FIS 1.5



### Regional Office Correspondence (FIFO) - Document

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- Identify all equipment purchases made with Head Start funds with a unit cost in excess of \$25,000. Does evidence exist of Regional Office approval of the purchases in the FAA or through written Regional Office correspondence?

FIS 1.2

### Aged Payables Listing - Document

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- Review a report or listing of aged payables. Are bills and invoices paid on time (not more than 30 days past due unless disputed)?

FIS 1.1

### Financial Reports/Accounting Records - Document

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- Describe the information contained in financial reports related to credit card expenditures.

FIS 1.1

- Do any of the SF425 (or SF269) reports reflect significant Federal cash balances as related to the program's total Head Start budget?

FIS 1.1

### General Ledger - Document

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- Review two consecutive bank statements.
  - Are bank statements reconciled to the general ledger?
  - Are reconciling items (including outstanding checks) resolved within 30 days?
  - Do checks clear the bank by the second statement after the issue date?

FIS 1.1

- From a recent SF-425 (or SF-269) report, select a sample of draw-downs (focusing on transaction samples at the beginning and end of the funding period) and verify that the Grantee has appropriate documentation to support the requested amount. Based on the sample, does the Grantee minimize the time elapsing between receipt of funds and their disbursement so that cash advances are as close as administratively feasible to the actual disbursement?

FIS 1.3

- Review accounts receivable for the Head Start program(s). Are funds due from a related organization or any other funding sources within the Grantee organization?

FIS 1.4

- Scan the General Ledger, payroll journal, and adjusting journal entries. Is there an indication that the Head Start grant award has been charged for costs unrelated to Head Start?

FIS 1.4

- Scan the General ledger, payroll journal, and adjusting journal entries. Is there an indication that Head Start program funds were used to pay food costs that should have been paid (were reimbursable) with USDA/Child and Adult Care Food Program (CACFP) funds?

FIS 1.4



- The fiscal officer has indicated that the organization has one or more programs operating at a deficit, has lost a program or is awaiting reimbursement in other programs. Review the program's general ledger and deposit account statements for the past 2 months to identify any transfer of funds to related organizations or other programs or transfers of funds that are unrelated to program operations; focus on any transfers greater than \$25,000. Describe any transfers of funds between the Head Start program and related organizations or other programs.

FIS 1.4

#### Physical Controls - Observation

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- In conducting the onsite portion of the review, were problems noted in physical control, such as open access to check stock or purchase orders, cash not under lock and key, or open access to mechanical check signers or signature stamps or agency credit cards?

FIS 1.1

#### Facilities - Transaction

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- Does the Grantee's financial reporting separately identify expenses for one-time funds for the construction of facilities?

FIS 1.1

- Does the Grantee's financial reporting separately identify expenses for one-time funds for the purchase of facilities?

FIS 1.1

- For major renovation to property, does the Grantee's financial reporting separately identify expenses for one-time funds for the major renovation of facilities?

FIS 1.1

#### Journal Entries - Transaction

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- Was the journal entry supported by appropriate documentation and approved by a person other than the preparer? Describe the evidence you observed in arriving at your conclusion.

FIS 1.1

- Do the Grantee's Fiscal records differentiate development and administrative costs from program costs to insure that development and administrative costs do not exceed 15 percent of the total grant (unless a waiver granting a higher percentage has been received)?

FIS 1.1

#### Financial Assistance Award (FAA) - Document

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- Were supplemental funds, (e.g., training and technical assistance), or one-time funds (e.g., program improvement) awarded by ACF for specific purposes subject to restrictive language in the FAA?

FIS 1.2

- Were restricted supplemental or one-time funds spent by the Grantee used for the restricted purpose indicated in the grant award?

FIS 1.2



- Did the Grantee receive Regional Office permission to use restricted supplemental or one time funds for purposes other than the purpose indicated in the grant award?

FIS 1.2

- If restricted supplemental or one-time funds have not been spent or have been partially spent, does the Grantee have a plan for spending the remaining funds in accordance with the restricted purpose indicated in the grant award?

FIS 1.2

#### Grant Application Budget Instrument GABI- Document

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- Review the grant application for the current award period, the organizational chart, and relevant Regional Office correspondence. For key personnel (defined as the Head Start Director and, where salaries are covered principally--i.e. greater than 50 percent--by the Head Start grant, the Executive Director and the Chief Financial Officer), did the Regional Office approve the hiring? Are any key personnel different from those reflected in the grant application? If so, was Regional Office approval obtained for individuals hired in the designated positions?

FIS 1.2

#### Financial Reports/Accounting Records - Document

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- Do any of the SF-425 (or SF-269) reports reflect significant Federal cash balance in light of the program's total Head Start budget?

FIS 1.3

#### Insurance Policies - Document

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- Does the organization have transportation liability insurance, including collision coverage for all vehicles owned by the organization?

FIS 1.5

- Does the agency use vehicles or reimburse vehicle owners for the cost of using vehicles which are not owned by the agency? If yes, does the agency maintain or verify the existence of additional transportation coverage, including collision coverage, for the agency's liability related to its use of those vehicles?

FIS 1.5

- Does the organization insure equipment (including vehicles) purchased using Head Start funds?

FIS 1.5

- If student accident insurance is not provided through a separate policy and is unidentifiable in the declaration page of a master policy, does confirmation exist from the insurer of accident coverage for Head Start students?

FIS 1.5

- Do the payables records show the organization is current with its premium payments?

FIS 1.5

- Are officials and employees of private nonprofit organizations authorized to disburse program funds bonded or covered by a policy of insurance including employee dishonesty coverage?

FIS 1.5



- Does the Grantee receive insurance rebates and credits allocable to Head Start? If yes, are those rebates and credits reflected in the Grantee's financial records as cash refunds or cost reductions, respectively?

FIS 1.5

- Review property records to identify facilities purchased or that have undergone major renovations using Head Start funds. Do the insurance policies reflect appropriate coverage for these assets?

FIS 1.5

- Do the Grantee and any delegate agencies maintain insurance for all program service locations (donated, leased or rented and owned) to cover liability for accidents on the premises?

FIS 1.5

- Does the organization insure against liability for student accidents (either in a separate policy or as part of a master policy)?

FIS 1.5



## Fiscal Integrity Compliance Framework #2—Reporting

2.1	<p>Financial reports and accounting records are current, accurate, complete and contain information pertaining to grant or sub-grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income. Reports include:</p> <ul style="list-style-type: none"> <li>• Internal Revenue Service (IRS) 941 (Employer's Quarterly Federal Tax Return);</li> <li>• IRS 990 (Return of Organization Exempt from Income Tax);</li> <li>• IRS 5500 (Annual Return/Report of Employee Benefit Plan, if offered);</li> <li>• SF-425 (Federal Financial Report );</li> <li>• SF-269 (Financial Status Report)</li> <li>• SF-272 (Federal Cash Transactions Report); and</li> <li>• USDA / Child and Adult Care Food Program (CACFP) reports.</li> </ul> <p><i>45 CFR Part 74 for institutes of higher education (colleges and universities), hospitals, nonprofit organizations and commercial organizations;</i></p> <p><i>45 CFR Part 92 for State, local, and Tribal Governments.</i></p>	<p>74.21(b)(1) 74.21(b)(2) 92.20(b)(1) 92.20(b)(2) 1304.23(b)(1)(i) 1304.51(h)</p>
2.2	<p>Monthly financial statements, including credit card expenditures, are provided to program governing bodies and policy groups to advise them about program planning, policies and operations, and to control program quality and maintain program accountability.</p>	<p>642(c)(1)(E)(i) 642(d)(2)(A) 642(c)(1)(E)(iv)(V)(bb)</p>

### Targeted Questions

#### Fiscal Officer - Interview

- If a review of the general ledger, payroll journal, payroll disbursements and adjusting journal entries reveal determines taxes were not withheld for the employee share of state and federal income taxes and/or for the employee share of unemployment compensation insurance premiums, ask the Fiscal Officer to explain reasons why taxes and/or unemployment compensation insurance premiums were not withheld.  
FIS 2.1
- For categories not included in the accounting records, please ask the Fiscal Officer to explain why those categories of information were not included.  
FIS 2.1
- How often are balance-sheet accounts reconciled to subsidiary ledgers or external statements to substantiate that account balances are correct? Which accounts are reconciled?  
FIS 2.1
- Describe the organization’s process for reviewing of annual OMB A-133 audits of delegate agencies and for addressing any issues of concern identified in such audits.  
FIS 2.1

#### General Ledger - Document

- For a sample of employees, scan the general ledger, payroll journal, payroll disbursements and adjusting journal entries to determine whether taxes are withheld for the employees’ share of State and Federal income taxes and for the employee share of unemployment compensation insurance premiums.  
FIS 2.1



- Do amounts appear to be posted to the proper accounts? Please describe the evidence you observed in arriving at your conclusion.

FIS 2.1

#### IRS Forms/Documentation - Document

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- Review the IRS Form 990, if available. Was the IRS Form 990 due but not filed by the Grantee?

FIS 2.1

- Are any IRS Form 941 reports due, but not filed by the Grantee?

FIS 2.1

- On a sample basis, trace tax deposits reflected on the IRS Form 941 to evidence of payment (i.e., check or electronic transfer) on the bank statement. Make sure that the IRS Form 941 reflects payment of both employee withholdings and the employer's share of payroll taxes. Was the organization current in its payroll taxes?

FIS 2.1

- Are any State Tax Withholding, Workers Compensation, or Unemployment Compensation Insurance reports due, but not filed by the Grantee?

FIS 2.1

- Review any IRS correspondence or notices to the Grantee. Does the correspondence indicate unresolved compliance issues, such as penalties for late, missing, or incomplete returns? If yes, describe all unresolved issues in detail and indicate the amount of the levies, taxes, penalties, and interest claimed by the authority.

FIS 2.1

- Review Grantee correspondence and notices from the State income tax, Worker's Compensation and Unemployment Compensation authorities. Does any correspondence indicate unresolved compliance issues such as penalties for late, missing or incomplete returns or reports? If yes, describe all unresolved issues in detail and indicate the amount of any levies, taxes, payments, penalties and interest claimed by the authority.

FIS 2.1

#### Financial Reports/Accounting Records - Document

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- Did the organization file USDA/CACFP reports within the required timeframe?

FIS 2.1

- During the most recently completed award period for which a final SF-425 (or SF-269) has been filed, compare budgeted USDA/CACFP reimbursement with the actual amount received. Do significant variances exist and, if so, can program staff provide reasonable explanations for the variances?

FIS 2.1

- Review the Grantee's enrollment records, meal counts and most current USDA/CACFP compliance/monitoring report or USDA/CACFP audit to determine whether available USDA funds are fully utilized by the program. Describe the evidence you reviewed in arriving at your conclusion.

FIS 2.1

- Is the Grantee spending Head Start funds to purchase food services, groceries, eating, and serving supplies or other items that could be paid by USDA/CACFP if properly reported and claimed by the Grantee?

FIS 2.1



- Does the Grantee's most current USDA/CACFP compliance/monitoring report or CACFP audit identify any areas of noncompliance related to fiscal issues?  
FIS 2.1
- For the most recently closed and audited Head Start award period, is the final SF-425 (or SF-269) report reconciled to the audited financial statements and to the general ledger? Are reasonable explanations furnished for reconciling items?  
FIS 2.1
- During the most recently completed award period, were any of the SF-425 (or SF-269 and SF-272) reports submitted after the required due date?  
FIS 2.1
- During the current award period, were any of the SF-425 (or SF-269 and SF-272) reports submitted after the required due date?  
FIS 2.1
- Did the Grantee's accounting records identify the source and application of funds for HHS-sponsored activities in each of the following categories: Federal awards, authorizations, obligations, assets, outlays, income, and interest?  
FIS 2.1
- Are financial reports presented in logical groupings and with sufficient detail to allow the reader to understand the financial operations of the organization and the Head Start award?  
FIS 2.2
- Are financial reports generated to support the management of each Federally-sponsored project or program for which the Grantee is responsible?  
FIS 2.2
- Review reports provided to the governing body. How much time elapsed between the end of the reporting period and the date on which reports were presented to the governing body? Did the organization present financial reports to the governing body on a monthly basis, even if governing body meetings followed another schedule?  
FIS 2.2
- How do the program and financial operations reports separately identify grant funds received and expended for each Early Head Start and Head Start award?  
FIS 2.2
- Do financial reports include information on credit card expenditures? Describe the information contained in the reports related to credit card expenditures?  
FIS 2.2



### Fiscal Integrity Compliance Framework #3—Procurement

<p>3.1 The program has procurement procedures that provide, at a minimum, all requirements specified in the applicable Federal, State and local statutes, regulations and administrative rules for Federal grants, including a written code or standards of conduct governing the performance of its employees engaged in awarding and administering contracts.</p> <p><i>45 CFR Part 74 for institutes of higher education (colleges and universities), hospitals, nonprofit organizations and commercial organizations;</i></p> <p><i>45 CFR Part 92 for State, local, and Tribal Government.</i></p>	<p>74.44 74.42 92.36</p>
<p>3.2 Contracts and delegate agency agreements are current, available, signed, and dated, with a complete description of the performance and financial expectations of the Grantee and the other parties. The Grantee can demonstrate that contractual agreements were met.</p> <p><i>45 CFR Part 74 for institutes of higher education (colleges and universities), hospitals, nonprofit organizations and commercial organizations;</i></p> <p><i>45 CFR Part 92 for State, local, and Tribal Governments;</i></p> <p><i>2 CFR Part 230 for nonprofit organizations;</i></p> <p><i>2 CFR Part 225 for State, local, and Tribal Governments;</i></p> <p><i>2 CFR Part 220 for educational institutions.</i></p>	<p>230, App A(A)(2)(g) 225, App A(C)(1)(j) 220, App A(A)(2)(e) 74.48(a) 74.48(b) 92.36(b)(2)</p>

#### Targeted Questions

##### Fiscal Officer - Interview

- Ask the Fiscal Officer whether the organization established written procurement procedures as required by 74.44(a) and 92.36(c)(3), depending on the organization type. Ask him or her to produce a copy of the document that reflects written procedures; ask him or her to describe how the written procurement procedures are used to ensure free and open competition when the program engages in procurement activities.

FIS 3.1

- Describe how the program exercises oversight of procurement transactions to ensure that individuals engaged in the process are not involved in a real or apparent conflicts of interest and have not accepted personal gratuities, favors, or anything of significant monetary value from contractors or potential contractors.

FIS 3.1

- Describe the program's procurement procedures for purchases less than \$150,000.

FIS 3.1

- Describe the program's procurement procedures for purchases over \$150,000.

FIS 3.1



## Procurement Policies and Procedures - Document

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- Does the organization maintain a written code of conduct for employees involved in contract award and administration that ensures no conflict of interest, real or apparent, occurs during contract award and administration? Please describe the evidence you observed in arriving at your conclusion.

FIS 3.1

- Do the organization's written procurement procedures address circumstances in which prior approval for financial transactions is required from ACF (e.g. purchase of assets over \$25,000 unless in the approved budget or disposition of program assets worth in excess of \$5,000). Describe the evidence you observed in arriving at your conclusion.

FIS 3.1

- Do the organization's written procurement procedures address the elements identified in 74.44(a)(1-2) or 92.36(c)(3)(i-ii) include a description of technical requirements, statement of bidder/offeror requirements, and factors to be used in bid/proposal evaluation?

FIS 3.1

- Do the organization's written procurement procedures differentiate between requirements for purchases below and above the simplified acquisition threshold of \$150,000? Please describe the evidence you observed in arriving at your conclusion.

FIS 3.1

- Does the Grantee have a written policy that prohibits employees engaged in the award and administration of contracts or other financial awards from soliciting or accepting personal gratuities, favors, or anything of significant monetary value from contractors or potential contractors? Please describe how the prohibition is communicated to affected employees and describe the evidence you observed in arriving at your conclusion.

FIS 3.1

## Non-Personnel Costs - Transaction

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- Sample a variety of procurement actions in excess of \$150,000. Is there any documentation that some form of cost or price analysis was performed? Please describe the evidence you observed in arriving at your conclusion.

FIS 3.1

- Did the Grantee enter into multiple procurement transactions with the same vendor related to the same product, service, or project resulting in the Grantee's failure to follow its own written procurement procedures applicable to the total amount paid to the vendor? Describe the evidence you observed in arriving at your conclusion.

FIS 3.1

- Did the Grantee accept bids or proposals that were not the lowest bids or offers? If so, did the Grantee document the basis for contractor selection and basis for award cost or price as required in 74.46(a) and (c) and 92.36(b)(9)? Please describe the evidence you observed in arriving at your conclusion.

FIS 3.1

- Did the Grantee accept a bid or offer from a bidder or offeror who was an employee, officer or agent of the Grantee (or immediate family member, partner, employer, or entity about to employ an employee, officer or agent) or for which any of the included individuals had a financial interest in the bidder or offeror selected? Please describe the evidence you used in arriving at your conclusion.

FIS 3.1



- Examine a variety of contracts entered into between the Grantee and vendors in excess of \$150,000. Does each contract require contractors and subcontractors to allow the Grantee, awarding agency, U.S. Comptroller General, or any of their duly authorized representatives access to any books, documents, papers and records of the contractor that are directly pertinent to a specific program for the purpose of making audits, examinations, excerpts and transcriptions? Describe the evidence you used in arriving at your conclusion.

FIS 3.1

- Is justification for lack of competition when competitive bids or offers are not obtained (sole source procurements) documented as required by 74.46(b) and 92.36(d)(4)? Please describe the evidence you observed in arriving at your conclusion.

FIS 3.1

- Does your review of procurement records indicate that the organization followed its written procurement procedures?

FIS 3.1

- Did the Grantee maintain current, signed and dated contracts with a description of the services to be provided, an estimate of the time required, the rate of compensation, and provisions for termination?

FIS 3.2

- Did the contract entered into by the Grantee adequately describe the performance and any financial expectations of the Grantee and the other parties to the contract?

FIS 3.2

- Were contracted goods and services provided and compensation/payment requirements met by both parties? Describe the evidence you observed in arriving at your conclusion.

FIS 3.2

- Does the Grantee have a system for the development of sound and complete (current, signed, and dated) agreements, including contract administration that ensures contractor performance with terms, conditions, and specifications of the contract?

FIS 3.2

#### Delegate Agency Agreements - Document

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- Review delegate agency agreements, making sure to include those in excess of \$150,000. Do the delegate agency agreements contain terms, conditions and specifications that ensure contractor performance of requirements contained in the agreements? Do the delegate agency agreements make reference to the procedures available to a delegate agency in the event of rejection of a delegate agency application, failure to act or termination of a delegate agency agreement as noted in 1309.20 – 1309.23?

FIS 3.2

- Does the delegate agency agreement provide the Grantee with effective control over program funds, property, and other assets? The agreement should not allow the delegate to exercise legal and fiscal responsibility for the grant such as holding title to property purchased with grant funds.

FIS 3.2

#### Facilities - Transaction

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- Do construction, renovation or repair contracts for Head Start facilities in excess of \$2,000 include Davis-Bacon Act language requiring that all laborers and mechanics employed by contractors or subcontractors be paid wages not less than those prevailing on similar construction in the locality, as determined by the Secretary of Labor (DOL)?

FIS 3.2



Fiscal Integrity Compliance Framework #4—Compensation		
4.1	<p>Original time records are prepared and properly signed by the individual employee and approved by a responsible supervisory official. The program maintains personnel activity reports reflecting the distribution of activity for each employee whose compensation is charged, in whole or in part, directly to Head Start or Early Head Start grant awards. Where employees work on multiple grant awards, distribution of salaries and wages is adequately reflected in the personnel activity report.</p> <p><i>2 CFR Part 230 for nonprofit organizations;</i></p> <p><i>2 CFR Part 225 State, local, and Tribal Governments;</i></p> <p><i>2 CFR Part 220 for educational institutions.</i></p>	<p>230, App B(8)(m)(1)                  230, App B(8)(m)(2)                  225, App B(8)(h)(1)                  225, App B(8)(h)(4)                  220, App A(J)(10)(a)                  220, App A(J)(10)(b)                  220, App A(J)(10)(d)</p>
4.2	<p>Head Start or Early Head Start grant funds are not used as any part of the monetary compensation (e.g. salary, bonuses, severance) of an individual employed by the Grantee who is paid at an annual rate in excess of Executive Level II (\$179,900 through calendar year 2011).</p>	653(b)
4.3	<p>Total compensation for personal services, including program employee wages and incentive compensation payments, charged to the grant are allowable, and reasonable.</p> <p><i>2 CFR Part 230 for nonprofit organizations;</i></p> <p><i>2 CFR Part 225 for State, local, and Tribal Governments;</i></p> <p><i>2 CFR Part 220 for educational institutions.</i></p>	<p>230, App B(8)(a)                  230, App B(8)(b)                  230, App B(8)(c)                  230, App B(8)(d)                  230, App B(8)(e)                  230, App B(8)(f)                  230, App B(8)(g)                  230, App B(8)(h)                  230, App B(8)(i)                  230, App B(8)(j)                  230, App B(8)(k)                  230, App B(8)(l)                  225, App B(8)(a)                  225, App B(8)(b)                  225, App B(8)(c)                  225, App B(8)(d)                  225, App B(8)(e)                  225, App B(8)(f)                  225, App B(8)(g)                  220, App A(C)(1)(b)                  220, App A(C)(2)(a)(2)                  220, App A(J)(10)(a)                  220, App A(C)(3)</p>

**Targeted Questions**

Fiscal Officer - Interview

➤ Ask whether the Grantee pays employee bonuses or has an incentive compensation plan. If “yes” ask the Fiscal Officer to explain the basis for payment of bonuses and incentive compensation and how the program determines the reasonableness of bonuses or incentive compensation payments.

FIS 4.2

➤ Has the Grantee conducted a wage comparability study or revised its existing wage comparability study within the past 3 years to establish comparable compensation rates for similar work in the labor markets in which the organization competes?

FIS 4.3



- How does the financial system ensure that wages and salaries paid to Head Start program employees are comparable to wages paid for comparable positions within the organization or those paid for similar work in the labor markets in which the organization competes?

FIS 4.3

- Were any cost-of-living adjustment (COLA) funds received by the Grantee distributed in accordance with the terms of the Grantee's funding award?

FIS 4.3

- Were any COLA increases received by the Grantee applied to the Grantee's pay scale as well as being distributed to existing employees?

FIS 4.3

### Payroll - Transaction

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- Identify employees providing services to more than one program exclusive of USDA/CACFP. Are they covered by a cost allocation plan?

FIS 4.1

- Does the Grantee have documents that show payroll approval by a responsible official of the organization? Please describe the evidence you observed in arriving at your conclusion.

FIS 4.1

- Do the hours reported on employee timesheets or other time records align with the hours recorded in the payroll journal? Describe the evidence you observed in arriving at your conclusion.

FIS 4.1

- Were timesheets or other time records signed by the employee or a supervisory official having first-hand knowledge of the actual work performed by the employee? Please describe the evidence you observed in arriving at your conclusion.

FIS 4.1

- Select timesheets or other time records for a sample of employees whose compensation is paid in whole or in part by allocation with Head Start funds. Compare the timesheets or other time records to payroll records to determine whether the amounts paid to individual employees are consistent with timesheets or other time records. Identify any instances in which timesheets or other time records are not consistent with the Grantee's payroll records. Please describe the evidence you observed in arriving at your conclusion.

FIS 4.1

- Are payments to Governing Board and Policy Council members limited to reimbursement costs?

FIS 4.1

- Does the Grantee use after-the-fact (not projected) personnel activity reports reflecting the distribution of activity of each employee for all staff members (professionals and nonprofessionals) whose compensation is charged, in whole or in part, directly to awards?

FIS 4.1

- If the Grantee does not distribute payroll costs based on after-the-fact personnel activity reports has a substitute system been approved in writing by an authorized OHS official?

FIS 4.1



- Does the salary distribution documented in the general ledger align with the distribution of hours documented in the personnel activity report (or substitute system approved in writing by OHS)? Please describe the evidence you observed in arriving at your conclusion.  
FIS 4.1
- Is the allocation base data (e.g. number of children served, number of transactions processed) current?  
FIS 4.1
- Does the salary distribution follow the cost allocation plan?  
FIS 4.1
- Can the grantee demonstrate it has utilized an allocation base which results in highly accurate distribution of salaries between programs?  
FIS 4.1
- Is the employee pay rate for Head Start work supported by a wage comparability study that establishes comparable compensation rates for comparable positions within the organization or those paid for similar work in the labor markets in which the organization competes? Please describe the evidence you observed in arriving at your conclusion.  
FIS 4.3

#### IRS Forms/Documentation - Document

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- Does the Grantee's most recent IRS Form 990 list any employee with compensation exceeding the Level II rate?  
FIS 4.2

#### Salaries, Payroll & Other Compensation - Document

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- Were Head Start funds used (directly or as indirect costs) in whole or in part to compensate any employee with compensation exceeding the Level II rate?  
FIS 4.2
- For employees identified in the Grantee's IRS Form 990 or individual W-2 statements as receiving compensation exceeding the Executive Level II rate, is any portion of their compensation paid from Head Start funds or claimed as non-Federal share (match or in-kind)?  
FIS 4.2
- For all employees identified as having compensation exceeding the Executive Level II rate and who are charged to Head Start or claimed as non-Federal share, list their names, job titles, amount of compensation charged to Head Start or claimed as non-Federal share and total compensation amounts. Provide details as to which documents were used to identify this information.  
FIS 4.2
- Does the organization have an existing agreement entered into with any of its employees for payment of incentive compensation or bonuses?  
FIS 4.3



- Were existing incentive compensation agreements entered into between the organization and the employees in good faith before services were rendered?

FIS 4.3

- Were any compensation payments or bonuses made according to an established plan consistently followed by the organization?

FIS 4.3

- Has the organization made any incentive compensation payments or paid bonuses to any of its employees--with or without an agreement for payment?

FIS 4.3



Fiscal Integrity Compliance Framework #5—Cost Principles		
5.1	<p>The Grantee has implemented procedures to determine allowability, allocability, and reasonableness of costs charged against its Head Start and Early Head Start grant awards as required by the applicable cost principles.</p> <p><i>2 CFR Part 225 for State, local, and Tribal Governments;</i></p> <p><i>2 CFR Part 220 for educational institutions.</i></p> <p><i>Reasonable:</i> 230, App A(A)(3) 225, App A(C)(2) 220, App A(C)(3)</p> <p><i>Allowable:</i> 225, App A(C)(1) 220, App A(C)(2) 230, App A(A)(2)</p> <p><i>Allocable:</i> 225, App A(C)(3) 220, App A(C)(4) 230, App A(A)(4)</p> <p><i>This question also relates to the "control environment" aspect of internal controls.</i></p> <p><i>Note (Nonprofit Organizations Only): Verify that the program has written procedures for determining the allowability, allocability, and reasonableness of costs in accordance with 2 CFR Part 230 and 74.21(b)(6).</i></p>	<p>230, App A(A)(2) 230, App A(A)(3) 225, App A(C)(1) 220, App A(C)(2) 220, App A(C)(3) 220, App A(C)(4) 230, App A(A)(4) 225, App A(C)(2) 225, App A(C)(3)</p>
5.2	<p>Indirect cost charges are supported by a negotiated and approved indirect cost rate.</p> <p><i>Note: Applies only to programs with an approved negotiated indirect cost rate.</i></p> <p><i>2 CFR Part 230 for nonprofit organizations;</i></p> <p><i>2 CFR Part 225 for State, local, and Tribal Governments;</i></p> <p><i>2 CFR Part 220 for educational institutions.</i></p>	<p>230, App A(E)(2)(c) 230, App A(E)(2)(d) 230, App A(E)(2)(e) 230, App A(E)(2)(f) 230, App A(E)(2)(g) 220, App A(G)(11)(g) 225, App A(C)(3) 1301.32</p>
5.3	<p>If the Grantee is required to allocate costs between funding sources (including Head Start and Early Head Start awards), the program utilizes a method for allocating costs that reflects the relative degree of benefit for each program receiving the benefit of the allocated cost.</p> <p><i>Note: Applies only to programs that do not have a negotiated and approved indirect cost rate OR programs that have a negotiated and approved indirect cost rate and also have other allocated costs.</i></p> <p><i>2 CFR Part 230 for nonprofit organizations;</i></p> <p><i>2 CFR Part 225 for State, local, and Tribal Governments;</i></p> <p><i>2 CFR Part 220 for educational institutions.</i></p>	<p>230, App A(A)(4)(a)(2) 225, App A(C)(3)(a) 220, App A(C)(4)(a)</p>
5.4	<p>The financial records of the Grantee are sufficient to allow verification that non-Federal participation (non-Federal share, match, in-kind) claimed by the Grantee and any delegate agency is necessary, reasonable, allowable and allocable, if also benefiting another award, under applicable cost principles.</p> <p><i>45 CFR Part 74 for institutes of higher education (colleges and universities), hospitals, nonprofit organizations and commercial organizations;</i></p> <p><i>45 CFR Part 92 for State, local, and Tribal Governments.</i></p>	<p>74.23(a)(1) 74.23(d) 74.23(h)(2) 74.23(i)(1) 74.23(i)(2) 92.24(c)(1) 92.24(b)(6) 92.24(d) 74.23(h)(1) 74.23(h)(3) 92.24(g)</p>



5.5	<p>The Grantee can demonstrate that all contributions of non-Federal share, including cash and third party in-kind, such as volunteer services and donated goods or supplies, are necessary and reasonable for accomplishing program objectives, allowable under applicable cost principles and allocable, if also benefitting another award.</p> <p><i>45 CFR Part 74 for institutes of higher education (colleges and universities), hospitals, nonprofit organizations and commercial organizations;</i></p> <p><i>45 CFR Part 92 for State, local, and Tribal Governments.</i></p> <p><i>Note: The use of cash and in-kind contributions must meet the same standards applicable to an expenditure of grant funds. They must support the accomplishment of program objectives and not benefit individual children or their families.</i></p>	<p>74.23(a)(3) 74.23(a)(4) 74.23(d) 74.23(f) 92.24(a)(1) 92.24(b)(7)(i) 92.24(c)(1) 74.23(a)(5)</p>
5.6	<p>During each funding period reviewed, the Grantee charged to the award only costs resulting from obligations incurred during the funding period.</p>	<p>74.28 92.23(a)</p>

### Targeted Questions

#### Fiscal Officer - Interview

- Does the Grantee have written policies and procedures to determine whether expenditures are allowable, reasonable, necessary and allocable?  
FIS 5.1
- Does the organization have programs other than Head Start, Early Head Start, and USDA/CACFP?  
FIS 5.3

#### Regional Office Correspondence (FIFO) - Document

- Were any Regional Office concerns expressed in connection with cost allocation by the Grantee? If yes, describe the concern and any on-site follow-up expected by the Regional Office in connection with cost allocation.  
FIS 5.1
- Does the Grantee have a current, approved negotiated indirect cost rate agreement? If not, did the Grantee attempt to claim indirect costs on its most recent final financial status report?  
FIS 5.2
- Were any Regional Office issues of concern identified in connection with indirect costs for this Grantee? If yes, describe the concern and any onsite follow-up expected by the Regional Office in connection with indirect costs.  
FIS 5.2
- Were any Regional Office concerns expressed in connection with the Grantee’s applicable non-Federal share requirement? If yes, describe the concern and any onsite follow-up expected by the Regional Office in connection with non-Federal share  
FIS 5.4
- Has the Grantee received a waiver of all or a portion of its non-Federal share for the period under review?  
FIS 5.4
- Identify the Grantee’s applicable non-Federal share requirement.  
FIS 5.4



### Regional Office Correspondence (FIFO) - Observation

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- Conduct follow-up (e.g., document review, interview) to respond to the concerns in connection with cost allocation raised by the Regional Office. Record your answer in detail and provide details on any documents that were provided in response to your question.

FIS 5.1

- Conduct a follow-up (e.g., document review, interview) to respond to the concerns in connection with indirect costs raised by the Regional Office. Record your answer in detail, and provide details on any documents that were provided in response to your question.

FIS 5.2

- Conduct a follow-up (e.g., document review, interview) if concerns were identified by the Regional Office related to non-Federal share. Record your answer in detail and provide details on any documents that were provided in response to your question.

FIS 5.4

### Regional Office Correspondence (FIFO)

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- Is the Grantee required to allocate costs between funding sources?

FIS 5.3

### Journal Entries - Transaction

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- Does the cost appear to be necessary and reasonable for operation of the Head Start program? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.1

- Was the cost allowable under the applicable cost principles? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.1

- Did the invoice contain enough information to support the allowability of the cost? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.1

- Was the cost allocated to Head Start in proportion to the benefit received (as documented by the organization's cost allocation plan or other method of allocation)? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.3

- Was the cost posted to the appropriate award period? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.6



### Non-Personnel Costs - Transaction

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- Did documentation of receipt or acceptance by the program exist before the invoice was processed for payment? Describe the evidence you observed in arriving at your conclusion.

FIS 5.1

- Was the cost supported by a contract, or an invoice if appropriate? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.1

- Are approvals of the documents supporting this transaction consistent with the approval process described in the organization's fiscal policies and procedures? Is the approver someone other than the person making the order? Was a purchase order completed (if required by the organization's policies and procedures)? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.1

- Does the Grantee maintain documentation with adequate information to support a determination that the expense is allowable, reasonable, necessary and allocable (i.e. supporting the need for the purchased product and its benefit to Head Start)? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.1

- Is credit card use consistent with the organization's written policy? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.1

### General Ledger - Document

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- Does the organization have procedures for determining the allowability, allocability, and reasonableness of costs in accordance with the applicable cost principles? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.1

- Do the Grantee's financial records differentiate between indirect cost charges and direct cost charges? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.2

### Procurement Policies and Procedures - Document

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- Does the Grantee have written policies or procedures to determine whether expenditures are allowable, necessary, reasonable and allocable?

FIS 5.1

### Financial Reports/Accounting Records - Document

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- If the Grantee has an established indirect cost agreement, is the total indirect cost on the most recent Final SF-425 (SF-269 or SF-272) computed per the approved indirect cost rate agreement? If not, what is the percentage difference between the established rate and the computed rate?

FIS 5.2



- Are the indirect costs charged to Head Start also included in the Grantee's development and administrative cost for the period? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.2

#### Cost Allocation Plan - Document

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- Does the Grantee have a written cost allocation plan? If yes, does the method for allocating costs reasonably reflect the relative degree of benefits received by programs that share in the costs? If not, does the Grantee have a method of allocating costs that reflects the relative degree of benefit for each program sharing in the allocated cost? Describe the program's method of allocating costs.

FIS 5.3

- Does the cost allocation plan identify staff with shared duties in both the Head Start program and programs other than Head Start (excluding USDA/CACFP)? If yes, describe in detail the Grantee's methods for allocating costs for shared personnel. Document the full names of staff who have shared duties in both the Head Start program and programs other than Head Start.

FIS 5.3

- Does the Grantee allocate the cost of facilities whose use is shared by both the Head Start program and other programs? If yes, describe in detail the Grantee's methods for allocating costs for use or occupancy of facilities. Document the address of the shared facility or facilities and which programs other than Head Start share use or occupancy of the facility.

FIS 5.3

- Does the Grantee allocate the cost of buses or other equipment of substantial value (greater than \$25,000) whose use is shared by the Head Start program and other programs? Describe in detail the Grantee's methods for allocating costs for shared use of buses or other equipment (greater than \$25,000). Provide a description of the shared buses and item(s) of equipment (with value greater than \$25,000) and which programs other than Head Start share use of the item(s).

FIS 5.3

- Does the Grantee's cost allocation plan or process include all categories for which costs (personnel and non-personnel) are shared between the Head Start program and other program(s)?

FIS 5.3

#### Payroll - Transaction

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- For staff with shared duties, examine payroll records and job descriptions. Do job descriptions include duties and responsibilities that are consistent with the Grantee's cost allocation plan or process and appear to be of benefit to the Head Start program? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.3

#### Non-Federal Share - Observation

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- Identify a sample of Grantee-claimed items of non-Federal share. Focus on those categories that make up most of the Grantee's non-Federal share, such as parent-related donated time/services, other volunteers, donated goods or equipment, donated or discounted space or facilities and cash. Choose at least three items in at least three categories and review the source documentation to support the identified items, including receipts, volunteer time sheets and other documentation of the nature and value of claimed non-Federal share.

FIS 5.4



## Financial Reports/Accounting Records - Document

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- Review the supporting schedule for non-Federal share reported on the SF-425 (or SF-269) for the most recently completed award period. Is the total amount on the Grantee's supporting schedule at least as much as the amount reported on the SF-425 (or SF-269)? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.4

## Non-Federal Share - Transaction

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- If applicable to the type of donated service, are claims supported by records identifying number of children served and the service provided?

FIS 5.4

- For donated space, is the claimed value supported by a current appraisal performed by an independent appraiser (e.g., certified real property appraiser or General Services Administration representative) and certified by a responsible official of the recipient? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.4

- For donated equipment, is the amount of the claimed non-Federal share consistent with the fair market value of equipment of the same age and condition at the time of donation? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.4

- Was the non-Federal share posted to the appropriate award period? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.4

- Are donated services or volunteer time documented by the same methods (to the extent feasible) used to support time worked by Grantee or delegate employees?

FIS 5.4

- For volunteer services, is the nature and duration of the activity, service date, location in which the service was performed and volunteer signature included in the documentation? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.4

- Are donated services or volunteer time documented by the same methods (to the extent feasible) used to support time worked by Grantee or delegate employees?

FIS 5.4

- For volunteer services, is the nature and duration of the activity, service date, location in which the service was performed and volunteer signature included in the documentation? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.4

- Does the Grantee have a procedure to ensure that non-Federal share claimed for the Head Start grant has not already been counted as match or in-kind for another Federal award? Please describe the evidence you observed in arriving at your conclusion.

FIS 5.5



- Does the claimed non-Federal share appear to be reasonable and necessary for operation of the Head Start program and used to achieve program objectives? Please describe the evidence you observed in arriving at your conclusion.  
FIS 5.5
- For volunteer services, is the rate consistent with those rates paid for similar services in the recipient's organization (including fringe benefits) or, for services not found within the recipients organization, consistent with the rates paid for similar services in the local labor market (including fringe benefits). Please describe the evidence you observed in arriving at your conclusion.  
FIS 5.5
- Is documentation maintained to establish that the value claimed is reasonable for the type of service and the community in which the service is provided? Please describe the valuation approach used by the Grantee and the evidence you observed in arriving at your conclusion.  
FIS 5.5
- Has the Grantee established that this non-Federal share donation has not already been counted towards a match for another Federal award? Please describe the evidence you observed in arriving at your conclusion.  
FIS 5.5
- For cash matches, has the Grantee established that this claimed match is not from funds paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching? Please describe the evidence you observed in arriving at your conclusion.  
FIS 5.5
- For cash matches, was the cash counted as match when expended, rather than when received? Please describe the evidence you observed in arriving at your conclusion.  
FIS 5.5
- For non-Federal match contributions from a single source exceeding \$25,000, does the Grantee maintain source documentation that demonstrates that the contributions are reasonable and necessary, including the source, method of valuation and program use of the contributions? Please describe the evidence you observed in arriving at your conclusion.  
FIS 5.5

#### Non-Federal Share - Document

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- Has the Grantee identified transportation as an element of non-Federal share? If yes, do Grantee records describe who provided the transportation, the purpose of the transportation, mileage and the rate applied to determine value?  
FIS 5.5
- Did the Grantee claim non-Federal share for any transportation provided by parents for themselves or their children using a personal vehicle? If yes, describe the transportation in detail and the basis for the valuation assigned to it.  
FIS 5.5
- Does the Grantee identify any non-Federal match contributions in excess of \$25,000 in value for a single item of non-Federal share? If yes, describe the contribution in detail and the basis for the value assigned to it.  
FIS 5.5
- Has the Grantee claimed the use of parent in-home space as non-Federal share? If yes, describe the valuation methodology used for this non-Federal share transaction.  
FIS 5.5

#### Non-Personnel Costs - Transaction

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- Was the work performed in the award period in which the related payroll cost was charged? Please describe the evidence you observed in arriving at your conclusion.  
FIS 5.6

**Fiscal Integrity Compliance Framework #6—Facilities and Property**

6.1	For Grantees that own facilities purchased or constructed using Head Start grant funds or make major renovations to facilities with Head Start grant funds, documentation is available to show that the facilities transactions were approved by the Regional Grants Management Officer and comply with Federal regulations.	1309.21(d) 1309.31(b) 1309.10 1309.11 1309.23 1309.40
6.2	The Grantee meets property management standards for equipment purchased using Head Start funds, including conducting a physical inventory every 2 years and maintaining vehicle titles.  <i>45 CFR Part 74 for institutes of higher education (colleges and universities), hospitals, nonprofit organizations and commercial organizations;</i>  <i>45 CFR Part 92 for State, local, and Tribal Governments.</i>	74.34 74.32 92.32(e) 92.31 74.34(f)
6.3	Grantees that entered into a mortgage or other loan agreement using collateral property which was acquired (in whole or in part) with Head Start funds, or was the subject of a major renovation, complied with appropriate Federal regulations, including obtaining advance Regional Office permission. Required language was also included in the mortgage or other loan agreement.  <i>Note: Applies only to programs that have mortgaged, pledged or encumbered property acquired (in whole or part) with Head Start funds or has been the subject of major renovations using Head Start funds;</i>  <i>45 CFR Part 74 for institutes of higher education (colleges and universities), hospitals, nonprofit organizations and commercial organizations;</i>  <i>45 CFR Part 92 for State, local, and Tribal governments.</i>	74.37 92.31(b) 92.32(f) 1309.21(b) 1309.22
6.4	The amount which the Grantee may claim a cost or non-Federal share contribution claimed on account of program occupancy or use of donated space in a facility owned by the Grantee, a delegate agency or other related party (which were not purchased with Federal funds) is limited to depreciation or a use allowance of 2% or less, including maintenance, taxes and insurance.  <i>2 CFR Part 230 for nonprofit organizations;</i>  <i>2 CFR Part 225 for State, local, and Tribal Governments;</i>  <i>2 CFR Part 220 for educational institutions.</i>	225, App B(11) 230, App B(43) 230, App B(11) 220, App A(J)(14)

**Targeted Questions**

## Fiscal Officer - Interview

- How does the financial system ensure that records are maintained for all equipment with a unit cost of \$5,000 or more?  
FIS 6.2
- Has donated space been claimed? If so, was a valuation method other than acquisition cost or fair market value at the time of donation used to establish the basis for depreciating the space?  
FIS 6.4



### Regional Office Correspondence (FIFO) - Observation

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- Conduct follow up (e.g., document review, interview) to respond to the concerns in connection with Grantee's construction, purchase or major renovations of any facility raised by the Regional Office. Record your answer in detail, and provide details on any documents that were provided in response to your question.

FIS 6.1

### Regional Office Correspondence (FIFO) - Document

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- Were any concerns expressed by the Regional Office in connection with the Grantee's construction, purchase or major renovation of any facility? If yes, describe the concern and any on-site follow-up expected/performed by the Regional Office in connection with the construction, purchase or major renovation of a facility.

FIS 6.1

- Was the grantee awarded funds for construction of a facility?

FIS 6.1

- Was the grantee awarded funds for construction of a facility?

FIS 6.1

- Was the grantee awarded funds for the major renovation of a facility?

FIS 6.1

- Do the Grantee's records demonstrate that it obtains approval prior to disposition of equipment and facilities subject to a federal interest? Describe what you observed.

FIS 6.2

- If a concern was identified related to using property purchased or renovated with Federal funds as collateral, ask the Fiscal Officer whether written approval was obtained before using property purchased or renovated with Federal funds as collateral.

FIS 6.3

### Posted Notice of Federal Interest (Modular Buildings Only) - Observation

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- If the Grantee has purchased a modular unit situated on property owned by a third party, has it conspicuously posted on the modular unit a Notice of Federal Interest in compliance with 1309.31?

FIS 6.1

### Facilities - Transaction

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- For construction of facilities, if there is title insurance, is ACF identified as first loss payee on the policy?

FIS 6.1

- For construction of facilities, was written approval from the Regional Office received prior to commencement of construction of the facility to which the expense relates?

FIS 6.1



- For construction of facilities, is there title insurance on the property and physical destruction insurance, including flood insurance, as required in 1309.23(a)?  
FIS 6.1
- For construction of facilities, is the physical destruction insurance coverage comparable in scope and value to insurance on Grantee-owned facilities?  
FIS 6.1
- For construction of facilities, is there proof of required insurance submitted to the Regional Office, within 5 days, as required in 1309.23(b)?  
FIS 6.1
- For construction of facilities, is there a compliant Notice of Federal Interest filed to protect the federal interest in the facility, as required in 1309.21? Also, is there correspondence or other documents showing that a copy of the recorded Notice of Federal Interest was submitted to the Regional Office within 10 days as required in 1309.40?  
FIS 6.1
- For construction of facilities, if the property has been pledged as collateral to any bank or lender for the purpose of securing a loan, review the loan agreement to determine whether:
  - Permission from the Regional Office was received in advance of encumbering the property
  - Federal interest in the property was subordinated to the interest of the lender with the written consent of the funding agency
  - Loan documents provide the funding agency with required rights of notice, cure and substitution described in 1309.22 in the event of default, withdrawal, or terminationFIS 6.1
- For major renovations of a property owned by the Grantee, was written approval from the Regional Officer received prior to the commencement of renovations?  
FIS 6.1
- For major renovations to property owned by the Grantee, is there a compliant Notice of Federal Interest filed to protect the federal interest in the facility, as required in 1309.21?  
FIS 6.1
- For major renovations to property owned by the Grantee, was there a copy of the recorded Notice of Federal Interest and proof of submission to the Regional Office?  
FIS 6.1
- For major renovation to a property owned by the Grantee, if the property has been pledged as collateral to any bank or lender for the purpose of securing a loan, review correspondence to determine whether permission of the Regional Office was received in advance of encumbering the property and whether the loan agreement contains the provisions required in 1309.22.  
FIS 6.1
- For major renovations to property not owned by the Grantee, does the Grantee's lease or other arrangement for occupancy provide the funding agency with the required right to designate a new lessee in the event of a default, withdrawal or termination?  
FIS 6.1



- For major renovation to property not owned by the Grantee, does the Grantee have a lease or other arrangement which protects the Federal Interest in the facility and ensures the Grantee's undisturbed use and possession of the facility as described in 1309.21(d)(1) and (2)?  
FIS 6.1
- For major renovation to property owned by the Grantee, if the major renovation is to a facility leased from a third party, has the Grantee filed Notice of Federal Interest of copy of the lease of record?  
FIS 6.1
- For major renovations to property, was there correspondence or other written approval from the Regional Office of the lease or other right of occupancy received before renovations were commenced?  
FIS 6.1
- For a purchased facility, was an application submitted and written approval from the Regional Officer received prior to purchasing of the facility to which the expense relates?  
FIS 6.1
- For a purchased facility, is there title insurance on the property (real estate) and physical destruction insurance, including flood insurance, as required in 1309.23(a)?  
FIS 6.1
- For the purchase of a modular unit located on property not owned by the Grantee, does the Grantee have an easement, right-of-way or rental agreement to allow it sufficient access to the modular unit as required in 1309.31(b)? Please describe the evidence you observed in arriving at your conclusion.  
FIS 6.1
- For a purchased facility, is there correspondence or other documentation showing that certified copies of the deed, lease, loan instrument, mortgage or any other legal document related to the purchase of the facility, including the recorded Notice of Federal Interest, were sent to the Regional Office within 10 days of their execution as required in 1309.40?  
FIS 6.1
- For a purchased facility, if the property has been pledged as collateral to any bank or lender for the purpose of securing a loan, review the loan agreement to determine whether:
  - Permission of the Regional Office was received in advance of encumbering the property
  - Federal interest in the property was subordinated to the interest of the lender with the written consent of the funding agency
  - Loan documents provide the funding agency with required rights of notice, cure and substitution described in 1309.22 in the event of default, withdrawal, or terminationFIS 6.1
- For a purchased facility (other than a modular unit), is there a compliant Notice of Federal Interest filed of record to protect the federal interest in the facility, as required in 1309.21?  
FIS 6.1
- For a purchased facility is ACF identified as the loss payee if the title policy fails?  
FIS 6.1



- For a purchased facility, is the physical destruction insurance coverage comparable in scope and value to insurance on Grantee owned facilities?

FIS 6.1

#### Inventory of Fixed Assets - Document

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- Is the title to any facility purchased or constructed using Head Start grant funds held in the name of a third party other than the Grantee (including delegate agencies)? Please describe the evidence you observed in arriving at your conclusion.

FIS 6.1

#### Property Records - Observation

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- Test whether property records are accurate, complete and up to date. Select a few items from the property records, including at least one item that was purchased within the last year. For review purposes, focus on buses and other vehicles, large playground equipment, communication/electronic systems, and items valued in excess of \$25,000. However, property worth at least \$5,000 must be included in the property records. Physically observe the asset to determine whether the listed property is present in the program. Describe what you observed.

FIS 6.2

#### Property Inventory - Observation

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- Does the Grantee's property inventory contain the following information: a description of the equipment, the manufacturer's serial number or other identification number and the source of the equipment, including the award number?

FIS 6.2

- Is the inventory document signed by the person or persons who observed the inventory? Describe what you observed.

FIS 6.2

#### Equipment- Observation

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- Is equipment acquired with Federal funds appropriately safeguarded and maintained?

FIS 6.2

- Is there evidence that equipment purchased with Head Start funds is used to benefit the Head Start program? Is there evidence that this equipment is used by other programs? Describe what you observed.

FIS 6.2

#### Inventory of Fixed Assets - Document

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- Has the Grantee taken a physical inventory of equipment within the last 2 years?

FIS 6.2

- Is there evidence of a reconciliation of the physical inventory to the accounting records for equipment in use and equipment that was disposed of?

FIS 6.2



## Loan Agreements - Document

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- Review loan agreements to determine whether loans are secured by assets and property owned by the organization. Are the agreements secured by either all assets of the organization or by assets acquired or improved with Head Start funds?  
FIS 6.3
- Did the loan agreement also provide that the lender would not foreclose on the property until at least 60 days after the required notice by the lender has been sent and that ACF has the right to cure the default or to name another payee?  
FIS 6.3
- Is the Grantee in default on any mortgage or security agreement? If yes, provide details and any documentation you observed.  
FIS 6.3
- Did the organization have a mortgage agreement, or security agreement for a modular unit? If yes, did the agreement provide that ACF may intervene in the case of default by the Grantee or the withdrawal or termination of the Grantee from the Head Start program?  
FIS 6.3

## IRS Forms - Documentation

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- Are any leases or occupancy arrangements with related parties identified in the review of IRS Form 990?  
FIS 6.4
- Does the IRS form 990 identify any related parties under the organization's control (or a related party controlling the organization)?  
FIS 6.4

## Facilities - Transaction

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- For a purchased facility, if the property has been pledged as collateral to any bank or lender for the purpose of securing a loan, review the loan agreement to determine whether permission of the Regional Office was received in advance of encumbering the property and whether the loan agreement contains the provisions required in 1309.22?  
FIS 6.3
- For a purchased facility, if the property has been pledged as collateral to any bank or lender for the purpose of securing a loan, review the loan agreement to determine whether Federal interest in the property was subordinated to the interest of the lender with the written consent of the funding agency.  
FIS 6.3
- For construction of facilities, if the property has been pledged as collateral to any bank or lender for the purpose of securing a loan, review the loan agreement to determine whether permission of the Regional Office was received in advance of encumbering the property and Federal interest in the property was subordinated to the interest of the lender with the written consent of the funding agency.  
FIS 6.3



- For a purchased facility, if the property has been pledged as collateral to any bank or lender for the purpose of securing a loan, review the loan agreement to determine whether the loan documents provide the funding agency with required rights of notice, cure and substitution described in 1309.22 in the event of default, withdrawal, or termination.

FIS 6.3

- For major renovation to Grantee owned property, if the property has been pledged as collateral to any bank of lender for the purpose of securing a loan, review correspondence to determine whether permission of the Regional Office was received in advance of encumbering the property and whether the loan agreement contains the provisions required in 1309.22.

FIS 6.3

#### General Ledger - Document

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- Does the balance sheet show notes or mortgages payable? If yes, describe.

FIS 6.3

- Does the program's OMB A-133 audit show notes or mortgages payable? If yes, describe.

FIS 6.3

#### Rental or Occupancy Agreements - Document

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- Were any leases or occupancy agreements entered into between the Grantee and a related party (e.g. the Grantee and a delegate agency or a the Grantee and one if its programs or a property-holding company related to the Grantee)? Describe the basis for your conclusion that the parties are related.

FIS 6.4

- If a concern was identified related to cost of space, review the financial records of the Grantee and the related party. Is the cost of space charged against the grant or claimed as non-Federal share by the Grantee limited to depreciation or use allowance, plus maintenance, taxes, and insurance? Please describe the evidence you observed in arriving at your conclusion.

FIS 6.4

- Does the Grantee charge depreciation or use allowance against its grant for land? If so, describe what evidence you observed.

FIS 6.4

- Does review of any lease or occupancy agreements or transaction details show charges for use of grantee-owned space?

FIS 6.4

#### Non-Federal Share - Transaction

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- For use of Grantee- or delegate-owned buildings, trace entries to the source records. Are claims for use of Grantee- or delegate-owned space based on depreciation or use allowance derived from the building cost reflected in the organization's records and excluding acquisition or renovation costs paid by the Federal Government? Please describe the evidence you observed in arriving at your conclusion.

FIS 6.4



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## **Eligibility, Recruitment, Selection, Enrollment and Attendance**



## IV. ERSEA

### ERSEA Compliance Framework #1 - Recruitment and Selection

1.1	The program developed and implemented a process that is designed to actively recruit families with Head Start- and/or Early Head Start-eligible children, including children with disabilities and pregnant women (if applicable), informing them of available services and encouraging them to apply for admission.	1305.5(a) 1308.5(f) 645A(c)(1)
1.2	The program has a systematic process for establishing selection criteria, used to select children, that considers all eligible applicants for Head Start services based on income, age, and additional criteria, as determined by the program.	1304.50(d)(1)(vii) 1305.6(a) 1305.6(b)
1.3	The program has established and implemented outreach and enrollment policies and procedures to ensure that it is meeting the needs of children from families with an income below the poverty line, who are receiving public assistance, or who are homeless, or if the child is a foster child before the agency enrolls children whose family income falls above 100% of the poverty line.	645(a)(1)(B)(iii)(II)(aa) 645(a)(1)(B)(iii)(II)(bb)

#### Targeted Questions

##### ERSEA Coordinator - Interview

- Interview the ERSEA Coordinator to determine whether the program has an established process for the recruitment of families with Head Start- and/or Early Head Start-eligible children, including children with disabilities and pregnant women (if applicable). If a process has been established, determine how the program defined this process.

During your interview, determine whether, prior to establishing the process for recruitment, the program gained an understanding of the geographic area(s) most in need of services and used this information to define its geographic service area. Ensure that after gaining an understanding of the community, the program established recruitment goals, subsequently developed recruitment plans, and conducted outreach to meet the recruitment goals.

##### ERSEA 1.1

- Interview the ERSEA Coordinator to determine whether the program has established selection criteria. If the ERSEA Coordinator says that the program has selection criteria, determine what criteria that the Grantee uses to select children.

The criteria should, at a minimum, include child age, family income/categorical eligibility, and availability of kindergarten or first grade for the child, as well as any locally determined priorities. If this is a Migrant program, determine whether priority was given to children from families whose pursuit of agricultural work required them to relocate most frequently within the previous 2 years.

During your interview with the ERSEA Coordinator, determine whom the Grantee works with when writing the criteria and who is responsible for the approval/disapproval of the criteria.

##### ERSEA 1.2

- Interview the ERSEA Coordinator about the program's decision making process with respect to if and when to enroll children whose family income is above 100% of poverty. Determine how the program ensures that children who are below the poverty line or are categorically eligible are enrolled before other children.

##### ERSEA 1.3



## ERSEA Documents - Document

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- Perform a document review of the program's recruitment policies to determine whether the program has an established process for the recruitment of families with Head Start- and/or Early Head Start- eligible children, including children with disabilities and pregnant women (if applicable).

Also determine whether the program has conducted community research and subsequently established recruitment goals based on its knowledge of community needs.

### ERSEA 1.1

- Perform a document review of the program's selection criteria to determine whether the Grantee has established selection criteria. If the program has criteria, review them to ensure they meet the requirements. The criteria should, at a minimum, include child age, family income/categorical eligibility, and availability of kindergarten or first grade for the child, as well as any locally determined priorities. If this is a Migrant program, look for evidence that priority was given to children from families whose pursuit of agricultural work required them to relocate most frequently within the previous 2 years.

### ERSEA 1.2

- Perform a document review of the program's selection criteria to determine whether and how the program ensures that children who are below the poverty line or are categorically eligible are enrolled prior to children whose family income is above 100 percent of poverty.

### ERSEA 1.3

**ERSEA Compliance Framework #2 – Eligibility**

2.1	<p>Program staff verified each child's eligibility and included in each file a statement signed by a program employee identifying the child's eligibility category and the documents examined to determine eligibility.</p> <p><i>Note: Signed statements may list one of the following acceptable forms of proof of eligibility: individual Income Tax Form 1040; W-2 forms, pay stubs, pay envelopes, or employers' written statements; documentation showing current status as recipients of public assistance; and declarations of zero income. Also, note that homeless children and foster children are categorically eligible.</i></p>	1305.4(c) 1305.4(d) 1305.4(e)
2.2	<p>The program enrolls children who are categorically eligible (who fall within the defined income-eligibility requirements).</p> <p>Defined Eligibility Requirements:</p> <ul style="list-style-type: none"> <li>• Child's family income is below the poverty line,</li> <li>• Child's family is receiving public assistance (SSI and TANF),</li> <li>• Child's family is homeless, or</li> <li>• Child is a foster child.</li> </ul> <p>Additional income-eligibility requirements include the following:</p> <ul style="list-style-type: none"> <li>• Ten percent of children enrolled in the program may be over the income threshold.</li> <li>• An additional 35 percent of children who are not categorically eligible may be from families whose income is between 100 percent and 130 percent of poverty.</li> </ul> <p><i>Note: Being a recipient of Food Stamps in and of itself does not make a child eligible for the Head Start program.</i></p> <p><i>Note: DOES NOT apply to American Indian or Alaskan Native Grantees</i></p>	645(a)(1)(B)(iii)(I) 645(a)(1)(B)(iii)(II)
2.3	<p>The American Indian or Alaskan Native programs ensure that the children who meet the following requirements are enrolled before enrolling more than 10 percent of over-income children:</p> <ul style="list-style-type: none"> <li>• Serving all income-eligible children who wish to enroll living on the reservation,</li> <li>• Serving all income-eligible children who wish to enroll native to the reservation but living in non-reservation areas, or</li> <li>• Enrolling all non-American Indian income eligible children whose families wish to enroll if the non-reservation area is not served by another Head Start (HS) program.</li> </ul> <p><i>Note: Applies only to AIAN programs</i></p>	1305.4(b)(3)(i) 1305.4(b)(3)(ii) 1305.4(b)(3)(iv)

**Targeted Questions****ERSEA Coordinator - Interview**

- Interview the ERSEA Coordinator about the program's enrollment process. Ask him or her to describe the program's enrollment process in detail and provide you with information on how enrollment decisions are made.

Prior to the program enrolling children whose families exceed the low-income guidelines the AI/AN program must ensure that:

- All children from Indian and non-Indian families living on the reservation and meet the low-income guidelines, who wish to be enrolled in Head Start are served, AND
- All children from income-eligible Indian families native to the reservation living in non-reservation areas approved as part of the Tribe's service area who wish to be enrolled in Head Start are served by the program are served.

*Note: Applies only to AIAN programs*

ERSEA 2.3



## Child File

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- Is there a signed statement in the file verifying the child's eligibility? Did the signed statement indicate which documents, in accordance with 1305.4(d), were examined to determine if the child is eligible to participate in the program?

ERSEA 2.1

- In which eligibility category did the program enroll the child?

ERSEA 2.2

- Does over 10 percent of the sample of child files reviewed indicate that the child has been erroneously enrolled?

ERSEA 2.2

**ERSEA Compliance Framework #3 – Enrollment**

3.1	<p>Actual program enrollment is composed of at least 10 percent children with disabilities.</p> <p><i>Note: When examining program enrollment, review the program’s actual enrollment at the time of the review. If a problem is identified at this time, review the program’s cumulative actual enrollment to determine whether the program has identified and enrolled children with disabilities who subsequently dropped out of the program. In addition, Program Instruction ACF-PI-HS-09-04 should be considered. If 10 percent is not reached and it is not the mid-point of the school year, the enrollment at mid-point of previous year should be reviewed to determine whether the 10 percent requirement was met.</i></p> <p><i>This requirement does not apply to programs with a waiver approved by the Administration for Children and Families (ACF) of this requirement.</i></p>	1308.5(c) 640(d)(1)
3.2	<p>The program enrolled 100% of its funded enrollment and maintained an active and ranked waiting list at all times, with ongoing activities and community outreach to identify underserved populations to ensure that eligible children enter the program as vacancies occur.</p>	1305.6(d) 642(g)
3.3	<p>The program has documentation to support monthly enrollment data submitted to the Office of Head Start.</p>	641A(h)(2)(A) 641A(h)(2)(B)

**Targeted Questions****ERSEA Coordinator - Interview**

- Ask the ERSEA Coordinator to indicate the percentage of actual enrollment in the program that is children with disabilities and whether the program has received a waiver from ACF. If the monitoring review’s start date is prior to the mid-point of the program year, listen for evidence that the program is making reasonable progress towards meeting the 10 percent threshold requirement, which includes showing progress in enrolling children with disabilities and of conducting outreach to families of children with disabilities.

ERSEA 3.1

- Ask the ERSEA Coordinator how the program developed and maintains its waiting list and how it ranks the children on the list. Listen for how the program uses its selection criteria to rank children on its waiting list (Note that if the program is under-enrolled, they are not required to maintain a waiting list.)

Ask about the program's ongoing activities and community outreach efforts to identify underserved populations to ensure that eligible children enter the program as vacancies occur in order to learn how the program works to fill any vacancies.

ERSEA 3.2

**ERSEA Documents - Document**

- Perform a review of the program’s enrollment documents to determine the percentage of children enrolled in the program (actual enrollment) who are children with disabilities. (Note: the program might have a waiver from ACF.) If the monitoring review’s start date is prior to the mid-point of the program year, look to determine whether the enrollment percentage shows progress in enrolling children with disabilities and look for any evidence that the program is conducting outreach to families of children with disabilities as a means of making reasonable progress towards meeting the 10 percent threshold requirement. (Note that written documentation of these recruitment efforts is not required).

The program should be able to provide you with the percentage of children enrolled in the program with disabilities through its tracking system.

ERSEA 3.1



- Perform a document review of the program's waiting list and selection criteria. Determine whether the program maintains an active waiting list at all times in which children are ranked according to the program's selection criteria and whether the program uses the waiting list to fill vacancies as they occur (Note that if the program is under enrolled they are not required to maintain a waiting list.)

ERSEA 3.2

- Perform a document review of the program's enrollment reports to determine whether they were submitted to the ACF Regional Office within 14 days following the end of the previous month and that they accurately match enrollment data maintained by the Grantee. Determine whether actual enrollment was less than funded enrollment, how long the shortfall existed, and whether the program submitted in its report to ACF the reason for an existing enrollment shortfall.

ERSEA 3.3



## ERSEA Compliance Framework #4 - Attendance and Participation

4.1	When monthly average daily attendance in center-based programs falls below 85 percent (except in the case of illness or well-documented absences), the causes of absenteeism are analyzed, and the program initiates appropriate family support as needed.  <i>Note: Applies only to programs with a center based program option</i>	1305.8(a) 1305.8(b)
4.2	The program ensures that no child's enrollment or participation in the Head Start program is contingent on payment of a fee.  <i>Note: State subsidies should not be used as a contingency for enrollment or attendance in the Head Start portion of the program.</i>	1305.9

### Targeted Questions

#### ERSEA Coordinator - Interview

- Ask the ERSEA Coordinator to show you records of the program's monthly average daily attendance to determine whether it falls below 85 percent. In programs for which monthly average daily attendance falls below 85 percent, ask the ERSEA Coordinator to describe how the program analyzes the patterns and causes for absenteeism and how the program supports families in which children have four or more unexcused absences.

*Note: Applies only to programs with a center based program option*

ERSEA 4.1

#### Parent - Interview

- Ask parents to describe if and how the program charges fees - for example paying late fees, registration fees, money for field trips - to help you determine whether parents have ever been required to pay Head Start in exchange for their children's participation in the program. If parents are required to pay fees, ask how this affected their ability to participate in the program.

If parents are required to pay fees, verify that the fees are required with the Fiscal Reviewer. Work with the Fiscal Reviewer to collect documentation of the required payments and include them as part of your evidence.

ERSEA 4.2

#### ERSEA Documents - Document

- Perform a review of the program's daily attendance records to determine whether, for children with four or more consecutive unexcused absences, the program made efforts to initiate appropriate family support. Document the number and percentage of children who had four or more consecutive unexcused absences for whom the program did not initiate appropriate family support.

*Note: Applies only to programs with a center based program option*

ERSEA 4.1



## Child Health & Safety



## V. Child Health and Safety (CHS)

Child Health & Safety Compliance Framework #1 - Helping Families Access Health and Dental Care		
1.1	The program engages parents in obtaining from a health care professional a determination of whether each child is up to date on a schedule of primary and preventive health care (including dental) and assists parents in bringing their children up to date when necessary and keeping their children up to date as required.	1304.20(a)(1)(ii) 1304.20(a)(1)(ii)(A) 1304.20(a)(1)(ii)(B)
1.2	The program ensures that each child with a known, observable, or suspected health, oral health, or developmental problem receives follow-up and further testing, examination, and treatment from a licensed or certified health care professional.	1304.20(a)(1)(iii) 1304.20(a)(1)(iv) 1304.20(c)(3)(ii)
1.3	The program involves parents, consulting with them immediately when child health or developmental problems are suspected or identified and informing them immediately in the case of an emergency involving their children.	1304.20(e)(1) 1304.22(a)(4) 1306.35(c)
1.4	The program informs parents and obtains authorization prior to all health procedures, explains results, and maintains written documentation of instances when parents or other legally responsible adults refuse to give authorization for Health services.	1304.20(e)(2)
1.5	The program has established procedures for tracking the provision of Health services.	1304.20(a)(1)(ii)(C)
1.6	The Early Head Start program helps pregnant women, immediately after enrollment in the program, access through referrals early and regular comprehensive pre-natal and post-natal care that includes early and continuing risk assessment, health promotion and treatment, and mental health interventions and follow-up, as appropriate.  <i>Note: Applies only to programs serving pregnant women</i>	1304.40(c)(1)(i) 1304.40(c)(1)(ii) 1304.40(c)(1)(iii)
1.7	Program Health staff conduct a home visit or ensure that a Health staff member visits each newborn within 2 weeks of birth to ensure both the mother's and child's well-being.  <i>Note: Applies only to programs serving pregnant women</i>	1304.40(i)(6)

### Targeted Questions

#### Health Services Coordinator - Interview

- Interview the Health Services Coordinator to determine whether the program ensures that children are kept up to date on a schedule of age-appropriate preventive and primary health care (including State EPSDT requirements) throughout the program year. During your interview, determine how the program ensures that children are kept up to date. Is there a process used by the Grantee? Determine who is responsible for ensuring this task is completed and the action steps taken if it is determined that a child's status is not current.

CHS 1.1

- Review with the Health Coordinator the program's policies and procedures regarding notifying parents in the event of an emergency. Determine whether the policies are adequate and whether the procedures would allow all parents to be contacted in a prompt and timely manner.

Ask the Health Coordinator to pull examples of documentation of an emergency with a child. Look for how and when parents were notified of the emergency.

Ask the Health Coordinator how staff notify parents when they suspect health or developmental problems. Is guidance and support provided to staff?

CHS 1.3



- With the Health Coordinator, review files of new mothers who have given birth. Ask about the process the program uses to ensure that women are visited within 2 weeks of giving birth. Look for documentation in the files indicating when visits occurred. Document any visits that occurred more than 2 weeks after delivery or that did not occur at all. Document the reasons visits were late or did not occur.

*Note: Applies only to programs serving pregnant women*

CHS 1.7

#### Teacher - Interview

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- Interview teacher(s) to determine whether the program has given them policies and procedures regarding methods of notifying parents in the event of an emergency. During the interview, ask whether the teacher(s) can explain the policies and procedures and how they would determine whom to contact in the case of an emergency.

Ask about how the teacher(s) discuss with parents any health or developmental concerns they have about children. Ask them to provide examples.

CHS 1.3

#### Parent - Interview

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- Interview parents to gain an understanding of how the program handled any situation in which there was an emergency involving a child or if there was a suspected health or developmental concern (if applicable). Ask the parent(s) whether their children experienced an emergency (e.g., a visit to the emergency room) during program hours. If so, were they notified of the emergency in a prompt and timely manner, and who from the program notified them?

CHS 1.3

#### Home Visitor - Interview

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- Ask the Home Visitor(s) how they discuss with parents any health and developmental concerns they have about children. Ask for examples of these discussions.

CHS 1.3

#### Pregnant Women/New Mothers - Interview

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- Interview pregnant women or new mothers to determine whether the program provides adequate services to them. During the interview, ask the mothers whether the program has provided them with information related to early and continuing risk assessments, health promotion and treatment, and mental health interventions and follow-ups. If so, how did they receive this information from the program? Also, ask whether the program has offered to provide them with referrals when needed.

*Note: Applies only to programs serving pregnant women*

CHS 1.6

#### FCC Provider - Interview

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- Interview the FCC Provider to determine whether he or she has developed contingency plans for emergencies or unplanned interruptions in service. If so, did he or she work with parents when developing the plans? Determine whether the FCC Provider included multiple parents in the development process and whether the ideas and concerns provided by the parents were incorporated into the emergency plans that were developed.

CHS 1.3



### FCC Documents - Document

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- Perform a document review to determine whether FCC Providers have contingency plans for emergencies or unplanned interruptions in service.

CHS 1.3

### Tracking System - Document

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- Review the program's health-tracking system to determine whether it includes all of the necessary information for tracking the Health services provided (i.e. dates, types of screenings, assessments, referrals, results, and outcomes, ) and that the system is updated regularly. When reviewing the tracking system, confirm whether it includes information on all of the required Health services (Medical, Dental, and Mental Health).

While reviewing the health-tracking system, compare the number of children tracked with the number of children on the program's roster. If children on the roster are not included in the tracking system, indicate a concern and make note of the number of children not included and whether the tracking system was not used for one or more program options (home-based, center-based, Family Child Care).

While reviewing the tracking system the Reviewer should also ensure that the information in the system is accurate by comparing the data to the information contained in the child files.

CHS 1.5

### Child File

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- Has a determination been made as to whether the child was up to date on a schedule of age-appropriate preventive and primary health care (including EPSDT)?

CHS 1.1

- On what date did the program make a determination as to whether the child was up to date on a schedule of age-appropriate preventive and primary health care (including EPSDT)?

CHS 1.1

- Does the child have an observable, known, or suspected health or developmental problem?

CHS 1.2

- Did the child receive further diagnostic testing, evaluation, and treatment by an appropriate licensed or certified professional?

CHS 1.2

- Did the file contain evidence of parent/guardian consent (or refusal of consent) for health and developmental procedures administered or scheduled through the program?

CHS 1.4

- Did the file contain evidence that the consent was obtained prior to the performance of the procedure?

CHS 1.4

**Child Health & Safety Compliance Framework #2 - Screening and Referrals**

2.1	<p>The program, in collaboration with each child’s parent, performs or obtains the required linguistically and age-appropriate screenings to identify concerns regarding children within 45 calendar days of entry into the program, obtains guidance on how to use the screening results, and uses multiple sources of information to make appropriate referrals.</p> <p><i>Note: 1304.20(a)(2) applies only to Migrant and Seasonal programs and should be cited in conjunction with 1304.20(b)(1) for such programs.</i></p>	<p>1304.20(b)(1) 1304.20(b)(2) 1304.20(b)(3) 1304.20(a)(2)</p>
2.2	<p>A coordinated screening, assessment, and referral process for all children identifies children suspected of having a disability as soon as the need becomes evident and that in partnership with – the LEA (serving children 3-5 years old) and/or– Part C agencies (serving infants and toddlers) results in timely referrals for further evaluation.</p>	<p>1308.6(a)(1) 1308.6(a)(2) 1308.6(a)(3) 1308.6(e)(1) 1304.20(f)(2)(ii)</p>
2.3	<p>The program, in partnership with the LEA or Part C Agency, works to inform and engage parents in all plans for screenings and referrals for evaluation, including obtaining consent prior to evaluation procedures, ensuring confidentiality of information, and encouraging parent involvement in the IEP process.</p>	<p>1308.6(c) 1308.6(e)(3) 1308.19(j) 1304.20(e)(4)</p>

**Targeted Questions****Health Services Coordinator - Interview**

- Interview the Health Coordinator about the program's health screening procedures. During your interview with the Coordinator determine how the program uses the information collected from the health screenings. Does it obtain guidance from anyone on how to interpret the results and address any findings?

Ask the Health Coordinator to describe the screening procedures that are used to determine whether they meet OHS requirements. The Reviewer should also confirm that the Health Coordinator is able to explain the information the program collects to ensure it has an understanding of all aspects of each child's development and behavior. Determine whether this includes information from multiple sources.

CHS 2.1

**Disabilities Services Coordinator - Interview**

- Prior to your interview, ask the program to pull a few files of children identified as having suspected or identified developmental disabilities. Together with the Disabilities Coordinator, discuss the specialized evaluation for each file pulled and how the Disabilities Coordinator made a prompt referral to the LEA or Part C agency.

Ask about the Coordinator’s general involvement in the screening, assessment, and referral process for all children. Ask him or her to describe the process to you. Determine whether he or she is able to not only describe the initial screening process, but also the process for referrals and ongoing developmental assessment.

During the interview, the Disabilities Coordinator should be able to explain to you who is responsible for the various tasks in the screening process, as well as how he or she makes referrals and ensures the ongoing development of children.

CHS 2.2



## Parent - Interview

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- Interview parents about their involvement in the screening, referral, and evaluation process for their children. The program is required to provide them with information on the types of screenings their child will receive and the results of the screenings.

During your interview determine what information the program provided them - both prior to and after screening were completed. If applicable, ask parents about their involvement in any evaluations of their children. Were they informed of the intent of the evaluations and the results?

If a child was in need of an IEP or IFSP, ask the parents how the program included them in the process of developing the plan.

CHS 2.3

## Health Policies and Procedures - Document

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- Perform a document review of the program's health screening procedures.

Do the screening procedures provide evidence that the program has a screening process that is age-appropriate and sensitive to each child's background? Do the procedures ensure that information is collected from multiple sources? The procedures should also describe the Grantee's process for utilizing guidance from professionals on how to address any findings found.

CHS 2.1

## Child File

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- Summary of Results for Completion of Linguistically and Age-Appropriate Screenings:  
CHS 2.1
- Summary of Results for Completion of Linguistically and Age-Appropriate Screenings within 45 Days:  
CHS 2.1
- Summary of Results for Coordinated Screening, Assessment, and Referral Process for Children Suspected of Having a Disability:  
CHS 2.2
- Summary of Results for Parent Consent Prior to Evaluation:  
CHS 2.3



Child Health & Safety Compliance Framework #3 - Physical Environments		
3.1	Facilities used for center-based program options, home-based group-socialization activities, or Family Child Care comply with State and local licensing requirements.	1306.30(c) 1306.35(d)
3.2	The program ensures that sufficient equipment, toys, materials, and furniture are provided; and are age-appropriate, safe, and supportive of the abilities and developmental level of each child.	1304.53(b)(1) 1304.53(b)(1)(iii)
3.3	Precautions are taken to ensure the safety of children.	1304.22(a)(3) 1304.53(a)(10) 1304.53(a)(10)(iv) 1304.53(a)(10)(v) 1304.53(a)(10)(vi) 1304.53(a)(10)(vii) 1306.35(b)(2)(ii) 1306.35(b)(2)(iii) 1306.35(b)(2)(iv) 1306.35(b)(2)(v) 1306.35(b)(2)(vi) 1306.35(b)(2)(ix)
3.4	The program ensures that medication is properly stored and is not accessible to children.	1304.22(c)(1)
3.5	The program ensures that no hazards are present around children.	1304.53(a)(10) 1304.53(a)(10)(i) 1304.53(a)(10)(viii) 1304.53(a)(10)(x) 1304.53(a)(10)(xi) 1304.53(a)(10)(xii) 1304.53(a)(10)(xiv) 1304.53(a)(10)(xvi) 1304.53(a)(8) 1306.35(b)(2)(i)
3.6	The program ensures that sleeping arrangements for infants do not use soft bedding materials.  <i>Note: Applies only to programs serving infants and toddlers</i>	1304.53(b)(3)
3.7	All infant and toddler toys are made of non-toxic materials and sanitized regularly.  <i>Note: Applies only to programs serving infants and toddlers</i>	1304.53(b)(2)
3.8	The program has adequate usable indoor and outdoor space.	1304.53(a)(5) 1306.35(a)(3)
3.9	Outdoor play areas at center-based and Family Child Care programs are arranged to prevent children from getting into unsafe and/or unsupervised areas. The program also ensures that children en route to play areas are not exposed to vehicular traffic without supervision.  <i>Note: Applies only to programs with a center-based or family child care program option</i>	1304.53(a)(9)
3.10	The program provides for maintenance, repair, safety, and security of all Head Start facilities and equipment.	1304.53(a)(7)
3.11	The program's facilities provide adequately for children with disabilities, ensuring their safety, comfort, and opportunities for participation.	1304.53(a)(10)(xvii)



*Note: Alert the Review Team Leader (RTL) of safety concerns and determine the severity of the issue; consult the Immediate Deficiency tip sheet to determine whether there is an ID; and determine with the RTL if the issue can be corrected on site. The RTL should work with the program to correct ALL safety concerns while on site and should determine the causes of safety issues to develop a systems-level finding.*

*Extremely severe issues should be addressed immediately, and the RTL should contact the OHS to determine whether an Immediate Deficiency exists. The RTL should contact the OHSMS Help Line for any severe safety issue. Determining the causes of safety issues is an important step in determining where the systems failure occurred. Determine whether safety problems are caused by lack of systems (i.e., communication, funding, monitoring, human resources).*

*In concluding this section, be sure to identify the names and numbers of sites where the problems occurred. Follow up with other Reviewers and expand your review if you determine that there are safety issues.*

*When developing a PANC related to any of the citations related to this question, be sure to include how many classrooms and sites this incident occurred at out of the total number of classrooms and sites observed.*

## Targeted Questions

### Health Services Coordinator - Interview

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- Interview the Health Coordinator to determine what procedures exist for the administration of medication.

With the Health Coordinator, review the program's current policies and procedures regarding the administration of medication to children enrolled in the program. Determine whether the written procedures regarding the administration of medication include procedures for handling, storing, and administering medication for every child and also include instructions for the storage of staff medication.

Determine whether the written procedures include instructions on labeling and storing, under lock and key, and refrigerating, if necessary, all medications, including those required for staff and volunteers.

CHS 3.4

### Parent - Interview

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- Interview parents regarding the program's responsibility to provide items that meet the needs of parents and children. Has the program informed them that it is the responsibility of the program to provide such items, including diapers and wipes?

CHS 3.2

### Licensing Documents - Document

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- Review the licenses for all Head Start/Early Head Start facilities. Ask the program for a list of all of the facilities used. Compare the list with the licensing documents. Confirm that the program has a current license for all of its Head Start /Early Head Start facilities used for regularly scheduled center-based, combination and Family Child Care classroom activities. Make sure to indicate the number and type of settings without a required license, if applicable.

CHS 3.1



### Safety Observation - Center

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- Does the design of the playground and the selection and layout of playground equipment and/or surfaces minimize the possibility of injury to children?  
CHS 3.5
- Is all sewage and liquid waste disposed of properly?  
CHS 3.5
- Are indoor and outdoor premises cleaned daily and kept free of undesirable and hazardous materials and conditions?  
CHS 3.5
- Does the program maintain a smoke-free environment on center grounds?  
CHS 3.5
- Is there a safe and effective heating and cooling system that is insulated to protect children and staff from potential injuries?  
CHS 3.5
- Are outdoor play areas arranged to prevent children from leaving the premises and getting into unsafe and unsupervised areas?  
  
*Note: Applies only to programs with a center-based or family child care program option*  
CHS 3.9
- If outdoor play areas at one or more centers were observed when children were present, were there any instances in which children left the premises and were able to access unsafe and unsupervised areas, or in which children were exposed to vehicular traffic without supervision en-route to play areas?  
  
*Note: Applies only to programs with a center-based or family child care program option*  
CHS 3.9
- Were the sites, facilities, materials, and equipment well maintained, in good repair, and safe and secure?  
CHS 3.10

### Safety Observation - FCC and Center

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- Are toys, materials, and furniture age-appropriate, safe, and supportive of the abilities and developmental level of each child served, with adaptations, if necessary for children with disabilities?

Observe whether there are enough toys for the children, furniture is of the right size for the age group served, and items such as diapers and wipes are provided when necessary. Determine whether accommodations have been made for children with disabilities.

Share the results of your observations with the CDE Reviewer and determine whether he or she has any additional information to add about the safety and developmental appropriateness of the settings, as well as accommodations for children with disabilities.

CHS 3.2



- Does the program provide sufficient equipment, toys, materials, and furniture (including diapers and wipes) to meet the needs and facilitate the participation of children and adults?

CHS 3.2

### Safety Observation - Center Based Classroom

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- Are evacuation routes posted in the classroom?

CHS 3.3

- Review the summary of results for precaution-related concerns.

CHS 3.3

- Are emergency procedures (such as fire or weather related emergencies) posted?

CHS 3.3

- Are emergency procedures (such as those for fire- or weather- related emergencies) posted?

CHS 3.3

- Is lighting sufficient and adequate for classroom activities?

CHS 3.3

- Is adequate emergency lighting available?

CHS 3.3

- Is there a fire extinguisher available and easily accessible, and is there a service date on the fire extinguisher showing that it is been updated at least annually?

CHS 3.3

- Are an appropriate number of smoke detectors installed and is there documentation showing that the smoke detectors are tested regularly?

CHS 3.3

- Are exits clearly visible and evacuation routes clearly marked and posted so that the path to safety outside is unmistakable?

CHS 3.3

- Are garbage and trash stored in a safe and sanitary manner?

CHS 3.5

- Are children safe from the potential hazards posed by appliances (such as stoves, refrigerators, microwaves.)?

CHS 3.5

- Are electrical outlets accessible to children covered and maintained to prevent shock?

CHS 3.5



- Are windows and glass doors constructed, adapted, and adjusted to prevent injury to children?  
CHS 3.5
- Are toilets and hand washing facilities adequate, clean, in good repair, and easily reached by children?  
CHS 3.5

#### Safety Observations - FCC

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- Are smoke and carbon monoxide detectors installed and properly located?  
CHS 3.3
- If the family child care home has a basement, are radon detectors installed (as recommended by local health officials)?  
CHS 3.3
- Is there a system of supervision in place to ensure the safety of children not within view for any period?  
CHS 3.3
- Does the provider ensure the safety of children when a body of water, a road, or another potential hazard is present or when children are being transported?  
CHS 3.3
- Is there a fence to prevent children's unsupervised access to all water hazards, such as pools, and other bodies of water?  
CHS 3.3
- Did the provider secure health certificates for pets to document up-to-date immunizations and freedom from conditions that might pose a threat to children's health?  
CHS 3.3
- Does the provider ensure that pets are managed appropriately to ensure children's safety at all times?  
CHS 3.3
- Does the provider ensure that alcohol and drugs are not accessible to children at any time?  
CHS 3.5
- Are children safe from the potential hazards posed by appliances (stove, refrigerator, and microwaves.)?  
CHS 3.5
- Are the premises free from pests?  
CHS 3.5
- If needed, are chemicals for controlling pests used while children are not on the premises?  
CHS 3.5
- Are firearms or other weapons accessible to or kept in areas occupied by children?  
CHS 3.5



- Does the provider ensure that alcohol and/or drugs are not consumed while children are present?

CHS 3.5

#### Safety Observation - Center-Based Classroom and FCC

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- Are medications labeled and stored under lock and key and refrigerated if necessary?

CHS 3.4

- Were provisions made to ensure the safety, comfort, and participation of children with disabilities?

CHS 3.11

#### Safety Observation - Center and FCC

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- Does the program ensure that the sleeping area is free of soft bedding materials (i.e. soft mattress, pillows, stuffed animals, fluffy blankets, and comforters within the sleeping areas (such as cribs, play pens, and bassinettes)?

If soft bedding is found, please alert the RTL to have the bedding removed, as soft bedding can lead to SIDS.

Describe the type of soft bedding material used and how many sleeping arrangements use the material.

CHS 3.6

- Do all toys appear to be cleaned and sanitized?

If not, please explain further. What did you observe on the toys that made you determine that they were dirty? How many toys were dirty? Were the children actively using these toys?

*Note: Applies only to programs serving infants and toddlers*

CHS 3.7

- If available, review the toy- sanitizing schedule for the classroom. When and how often are toys sanitized?

*Note: Applies only to programs serving infants and toddlers*

CHS 3.7

**Child Health & Safety Compliance Framework #4 - Healthy Practices and Routines**

4.1	Staff, volunteers, and children wash their hands with soap and running water.	1304.22(e)(1)(i) 1304.22(e)(1)(ii) 1304.22(e)(1)(iii) 1304.22(e)(1)(iv)
4.2	Spilled bodily fluids are cleaned up and disinfected immediately according to professionally established guidelines. Tools and equipment used to clean spills are disinfected promptly, and blood-contaminated materials are disposed of in a plastic bag with a secure tie.	1304.22(e)(3) 1304.22(e)(4)
4.3	The program adopts sanitation and hygiene practices for diapering that adequately protect children's and staff's health and safety.	1304.22(e)(5)
4.4	The program ensures that facilities are available for proper refrigerated storage and handling of breast milk and formula.  <i>Note: Applies only to programs serving infants and toddlers</i>	1304.23(e)(2)
4.5	Effective oral hygiene is promoted among children in conjunction with meals.	1304.23(b)(3)

**Targeted Questions****Health Services Coordinator - Interview**

- Interview the Health Coordinator to determine whether the program has procedures to ensure that sanitation and hygiene practices for diapering protect children's and staff's health and safety.

With the Coordinator, review the programs policies and procedures regarding diaper changing. Determine whether the procedures address the sanitation of changing areas, disposal of soiled diapers, and the washing of both staff and children's hands.

CHS 4.3

- Interview the Health Coordinator to determine whether the program has procedures to promote effective dental hygiene, including wiping infants' gums in EHS or migrant programs after meals.

With the Health Coordinator, review the programs policies and procedures regarding dental hygiene for all children. Indicate whether children are provided opportunities to brush their teeth after meals. If the program provides services to infants, procedures must include the wiping infants' gums after feedings.

CHS 4.5

**Teacher, Home Visitor and FCC Provider - Interview**

- Interview ECD Staff to determine how the program ensures that sanitation and hygiene practices for diapering protect children's and staff's health and safety.

Ask staff to describe their diaper-changing procedures. Determine whether the procedures address the sanitation of changing areas, disposal of soiled diapers, and washing of both staff and children's hands.

CHS 4.3



### Teacher - Interview

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- Interview ECD Staff to determine how the program promotes effective dental hygiene, including wiping infants' gums in EHS or migrant programs after meals.

Ask staff to explain the dental routines they use with children. Determine whether children are provided opportunities to brush their teeth after meals. If the program provides services to infants, dental routines must include wiping of infants' gums after feedings.

CHS 4.5

### FCC Provider - Interview

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- Interview ECD Staff to determine how the program promotes effective dental hygiene, including wiping infants' gums in EHS or migrant programs after meals.

Ask staff to explain the dental routines they use with children. Determine whether children are provided opportunities to brush their teeth after meals. If the program provides services to infants, dental routines must include wiping of infants' gums after feedings.

CHS 4.5

### Safety Observation - Center-Based Classroom and FCC

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- If you observed any situation in which hand washing was necessary (e.g., after diapering or toilet use, before food preparation, whenever hands are contaminated with blood or other bodily fluids, and after handling pets or other animals), did volunteers, staff, and children wash their hands with soap and running water?

CHS 4.1

- If you observed staff coming in contact with spills of bodily fluids (e.g., urine, feces, blood, saliva, nasal discharge, eye discharge or any fluid discharge) were nonporous (e.g., latex) gloves worn by staff when they came in contact with the spill? Also, was the spill cleaned up immediately and all exposed areas cleaned and sanitized?

CHS 4.2

- If you observed diapering during your classroom observation did teachers/aides practice proper sanitation and hygiene procedures?

If not, describe diapering practices in detail, where the practices occurred, how many occasions you observed them, and who was involved.

CHS 4.3

- Are facilities available for the proper storage and handling of breast milk and formula?

*Note: Applies only to programs serving infants and toddlers*

CHS 4.4

- If the observation takes place at mealtime did teachers promote effective dental hygiene, including wiping infants' gums in EHS or migrant programs after meals?

CHS 4.5

**Child Health & Safety Compliance Framework #5 - Group Size**

5.1	<p>The program ensures appropriate class and group sizes based on the predominant age of the children.</p> <p><i>Note: If State, local, or Tribal regulations specify staff-to-child ratios and group sizes more stringent than the Head Start requirement, the State, local, or Tribal regulations must apply.</i></p> <p><i>Note: Applies to center-based programs serving preschool-age children</i></p> <p><i>Note: Applies to Family Child Care program option</i></p>	<p>1306.20(g)(1)</p> <p>1306.20(g)(2)</p> <p>1306.32(a)(2)</p> <p>1306.32(a)(3)</p> <p>1306.32(a)(4)</p> <p>1306.32(a)(5)</p> <p>1306.32(a)(6)</p>
5.2	<p>The program ensures that no more than eight children are placed in an infant and toddler spaces, and no more than four children are assigned to each teacher.</p> <p><i>Note: If State, local, or Tribal regulations specify staff-to-child ratios and group sizes more stringent than the Head Start requirement, the State, local, or Tribal regulations must apply.</i></p> <p><i>Note: Applies only to center-based programs serving infants and toddlers</i></p>	1304.52(g)(4)

**Targeted Questions**

## Safety Observation-Center-Based Classroom and FCC

- Are 20 or less children present in the classroom?
 

*Note: Applies center-based programs serving preschool-age children*

CHS 5.1
- Does the class roster show that 20 or less children are enrolled in the classroom? (This evidence should be gathered by looking at the class roster and not the observation for which information was previously collected)
 

*Note: Applies center-based programs serving preschool-age children*

CHS 5.1
- Does the FCC provider ensure that they have not exceeded the maximum group size? When there is one family child care provider, the maximum group size is six children and not more than two of the six may be under two years of age.
 

When there is a provider and an assistant, the maximum group size is twelve children with no more than four of the twelve children under two years of age.

One family child care provider may care for up to four infants and toddlers, with no more than two of the four children under the age of 18 months.

*Note: Applies to Family Child Care program option*

CHS 5.1

## Safety Observation-Center-based Classroom

- Did the program ensure that the required infant/toddler group size of 8 or less was not exceeded?
 

*Note: Applies only to center-based programs serving infants and toddlers*

CHS 5.2
- Were teachers assigned responsibility for no more than 4 infant/toddlers each?
 

*Note: Applies only to center-based programs serving infants and toddlers*

CHS 5.2



Child Health & Safety Compliance Framework #6 - Safe Transportation		
6.1	The program's vehicles are properly equipped.  <i>Note: Applies only to programs providing Transportation services</i>	1310.10(d)(1) 1310.10(d)(2) 1310.10(d)(3) 1310.10(d)(4) 1310.12(b)(1) 1310.12(b)(2)
6.2	At least one bus monitor is aboard the vehicle at all times.  <i>Note: An approval letter from ACF is required for an exception to this regulation</i> <i>Note: Applies only to programs providing Transportation services</i>	1310.15(c)
6.3	Children are released only to a parent, legal guardian, or other individual as designated in writing by the parent or legal guardian. The agency maintains lists of these persons, including alternates in case of emergency, and up-to-date child rosters at all times to ensure that no child is left behind either at the classroom or on the vehicle at the end of the route.  <i>Note: Applies only to programs providing Transportation services</i>	1310.10(g)
6.4	Each bus monitor, before duty, has been trained on child boarding-and-exiting procedures, use of child restraint systems, required paperwork, emergency response and evacuation procedures, use of special equipment, child pick-up and release procedures, and pre- and post-trip vehicle checks.  <i>Note: This requirement does not apply to programs with a waiver approved by the Administration for Children and Families (ACF) of this requirement. An approval letter from ACF is required for exception to this regulation</i> <i>Note: Applies only to programs providing Transportation services</i>	1310.17(f)(2)
6.5	The program ensures that persons employed to drive vehicles receive the required behind-the-wheel and classroom training before transporting children.  <i>Note: This compliance indicator applies to both hired and contracted bus drivers</i>  <i>Note: Applies only to programs providing Transportation services</i>	1310.17(b)(1) 1310.17(b)(2) 1310.17(b)(3) 1310.17(b)(4) 1310.17(b)(5) 1310.17(b)(6) 1310.17(b)(7)
6.6	Specific types of transportation assistance offered are made clear to all prospective families in the program's recruitment announcements. The agency also provides reasonable assistance to families to arrange transportation to and from its activities if transportation services are not provided for all or a portion of the children.	1310.10(b)

### Targeted Questions

#### Transportation Services Coordinator - Interview

- Interview the Transportation Coordinator to determine how the program ensures that at least one bus monitor is on board at all times, and, as needed, additional bus monitors are provided when there is a need to accommodate the special needs of children with disabilities.

Ask the Transportation Coordinator to describe the process for assigning bus monitors and how many bus monitors are assigned to each route. What information is considered when making assignments? How do bus monitors support the safe transportation of children with special needs? Are there times when more than one bus monitor is required? If so, ask the Transportation Coordinator to provide an example and the circumstances that led to the assignment of an additional bus monitor.

*Note: This does not apply to programs with a waiver of this requirement approved by ACF.*

CHS 6.2



- Interview the Transportation Coordinator to determine how the program ensures that processes are in place for releasing children and ensuring they are not left behind in either a classroom or a vehicle and that all staff are aware of the procedures.

With the Transportation Coordinator, review the program's procedures regarding the release of children and emergency contact of parents and guardians. Where is this information kept? What process is in place to keep this information up to date?

Ask the Transportation Coordinator to discuss the procedures in place to ensure children are not left behind in a classroom or on a vehicle. Inquire whether a child has ever been left behind. If so, document the details and follow-up actions taken.

CHS 6.3

- Interview the Transportation Coordinator to determine how the program ensures that each bus monitor, has been trained in the required training topics before assuming his or her duties.

With the Transportation Coordinator, review the program's documentation of training for bus monitors, including the topics covered and the date(s) training was received. Ask the Transportation Coordinator to describe the training plan for bus monitors. Document the training topics and the dates received.

Ask the Transportation Coordinator when bus drivers are scheduled to transport children. Confirm that bus monitors are not scheduled until required training is complete. If this is not the case, ask why this occurred.

CHS 6.4

- Interview the Transportation Coordinator to determine how the program ensures that staff employed to provide Transportation services receive all required training, and the training takes place prior to staff assuming duties. With the Transportation Coordinator, review the programs documentation of training of staff employed to provide Transportation services, including the topics covered and the date(s) training was received.

Ask the Coordinator to describe the training plan for staff employed to provide Transportation services. Document the training topics and the dates received. Ask the Transportation Coordinator when staff are scheduled to transport children. Confirm that staff are not scheduled until required training is completed. If this is not the case, ask why this occurred.

*Note: This applies to both hired and contracted staff.*

CHS 6.5

## Bus Driver - Interview

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- Interview the Bus Driver(s) to determine and confirm how the program ensures that processes are in place for releasing children and ensuring they are not left behind in either a classroom or a vehicle, and that all staff are aware of the procedures.

Ask the Bus Driver(s) to describe the process in place to ensure that children are released only to parent or legal guardian, and if being released to another individual the parent or guardian has provided permission in writing. Ask them how they ensure the contact information they have is current.

Ask the Bus Driver(s) to describe the process in place to ensure children are not left behind in a classroom or on a vehicle. Inquire whether a child has ever been left behind. If so, document the details and follow-up actions taken.

CHS 6.3



### FCE Coordinator - Interview

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- Interview the FCE Coordinator to determine how the program provides assistance to families to ensure children are able to attend program activities in areas where no Transportation services are provided.

Ask the Coordinator to describe the processes the program has in place to ensure that parents who experience transportation challenges are provided support in ensuring their children are able to attend program activities. Ask the Coordinator for samples of the program materials that describe the types of Transportation services and support that are available to families enrolled in the program.

CHS 6.6

### Teacher - Interview

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- Interview the teacher(s) to determine and confirm how the program ensures that processes are in place for releasing children and ensuring they are not left behind in either a classroom or a vehicle, and that all staff are aware of the procedures.

Ask the teacher(s) to describe the process in place to ensure that children are released only to parent or legal guardian, and if being released to another individual the parent or guardian has provided permission in writing. Ask them how they ensure the contact information they have is current.

Ask the teacher(s) to describe the process in place to ensure children are not left behind in a classroom or on a vehicle. Inquire if a child has ever been left behind. If so, document the details and follow-up actions taken.

CHS 6.3

### Parent - Interview

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- Interview parents to determine how the program provides assistance to families to ensure children are able to attend program activities in areas where no Transportation services are provided.

If a parent describes any transportation challenges, ask him or her to describe the challenges and how the program worked - or did not work - with the family to overcome any challenges to the child's attendance due to transportation issues.

CHS 6.6

### Bus Inspection

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- Is the bus equipped with safety equipment for use in an emergency, including a charged fire extinguisher that is properly mounted near the driver's seat and a sign indicating its location?

CHS 6.1



## Family & Community Engagement



## VI. Family and Community Engagement (FCE)

### Family & Community Engagement Compliance Framework #1 - Building Relationships and Strengthening Families

1.1	Program staff are familiar with the backgrounds of families and children. Meetings and interactions are respectful of each family's cultural, ethnic, and linguistic diversity.	1304.40(a)(5)
1.2	A strength-based and family-driven collaborative partnership-building process is in place that offers all families the opportunity to assess their needs and strengths and supports them in understanding the benefits of parent involvement.	1304.40(a)(1)
1.3	The program provides, directly or through referrals, resources and services for families' needs, goals, and interests and conducts follow-up to determine the effectiveness of services received.	1304.40(b)(1) 1304.40(b)(2)

#### Targeted Questions

##### FCE Staff - Interview

- Interview FCE staff to determine whether the program ensures that staff are respectful of each family's diversity and cultural and ethnic background.

Determine whether the staff member is aware of how to respect the diversity and cultural and ethnic differences of children and families. Have staff demonstrated an interest in learning about and understanding the cultural norms of enrolled families? For example, can they identify where families are from, the languages and cultures represented in their program, and the ways that they have responded appropriately? How did they learn this information?

Find out how staff members use what they have learned about the backgrounds of families to ensure that all children and families feel welcomed and respected. Are staff members able to communicate in the families' home languages? If not, how do they communicate with the families?

FCE 1.1

##### Parent - Interview

- Interview parents to determine whether the program has been respectful of each family's diversity and cultural and ethnic background.

Find out whether parents feel welcome in the program and ask them to explain the ways in which they feel (or do not feel) welcome.

Determine whether the program is respectful of the cultural or ethnic background of families. Ask how the program ensures that language does not create any barriers to parents' full participation in program activities by asking who they regularly speak with at the program who speaks their language.

FCE 1.1



- Interview parents to determine how the program has facilitated a strengths-based goal-setting process with the parents.

Ask the parents to provide you with examples of the opportunities the program offers families to develop and implement individualized family goals. Ask for descriptions of the types of activities staff provide to build new skills, build on pre-existing family plans, or provide access to community resources when needed. Determine whether the program initiated the process of family goal-setting soon after enrollment.

Through your interview with the parents determine whether they trust the program to help them achieve the goals that they have identified.

*Note: A Family Partnership Agreement is not a form. It is the process through which programs support families in Head Start. Thus, it is an interactive experience that happens over time and can include many different types of interactions. This process is not a one-time "event," such as a formal meeting.*

FCE 1.2

- Interview parents to determine how the program has provided, directly or through referrals, resources and services to meet families' needs, goals, and interests and conducts follow-ups to determine the effectiveness of services received.

Engage with the families during your interview and ask them whether they are willing to share examples of the services the Head Start program provides them, either directly or through referrals. Ask them about their satisfaction with the services provided and how the program follows up with them to ensure their expectations are met.

FCE 1.3

### Family Services - Document

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- With the program, review the documents used to track family services. Determine whether there is evidence of:
  - The program working collaboratively with parents to identify and continually access services and resources
  - The program follows up with the families to determine whether the kind, quality, and timeliness of the services received through referrals, when necessary, met their 's expectations and circumstances

FCE 1.3



## Family & Community Engagement Compliance Framework #2 - Promoting Positive Parent-Child Relationships

2.1	The program provides opportunities for parents to enhance their parenting skills and become integrally involved in expanding their knowledge and understanding of the educational and developmental needs and experiences of their children.	1304.40(e)(2) 1304.40(e)(3)
2.2	Parents and staff share their respective concerns and observations about their individual children, appropriate responses to their children's behavior, and information about typical behavior and development in children and discuss how to strengthen and nurture supportive environments and relationships in the home and at the program.	1304.24(a)(1)(i) 1304.24(a)(1)(ii) 1304.24(a)(1)(iii) 1304.24(a)(1)(iv)
2.3	On-site mental health consultation assists the program in providing education to parents and program staff on issues related to child mental health in order to promote children's mental wellness.	1304.24(a)(3)(ii)

### Targeted Questions

#### FCE Staff - Interview

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- Interview FCE Staff to determine whether the program ensures that parents have an opportunity to enhance their parenting skills and foster the growth and development of their children.

Find out how the program provides opportunities for the development of parenting skills and knowledge. Determine how information is provided and what opportunities parents have to process the information. Look for examples of adult learning principles used in a parenting curriculum that has been adopted, adapted or developed, or provided through an evidence-based approach to supporting parenting skills and knowledge development.

FCE 2.1

#### Mental Health Services Coordinator - Interview

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- Interview the Mental Health Services Coordinator to confirm the program performed all required tasks related to working collaboratively in relation to Mental Health services.

During your interview, determine how the mental health professional engages with parents and staff. Ask the Mental Health Services Coordinator about the types of training and materials that are shared with parents. Collect information about how the mental health professional shares his or her observations with parents, discusses concerns, and provides information for parents related to mental health.

FCE 2.2

#### Mental Health Services Coordinator - Interview

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- Interview the Mental Health Services Coordinator to determine whether the program provides education on mental health issues.

During your interview, ask for examples of the types of mental health education and consultation provided to parents and staff and the frequency of those opportunities. Look for an ongoing system of mental health education and consultation that can reach families and support staff at various points, depending on need and development. Examples should include both group learning and individual opportunities provided as needed.

FCE 2.3



## Parent - Interview

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- Interview parents to determine whether the program ensures that parents have an opportunity to enhance their parenting skills and foster the growth and development of their children.

During your interview ask parents for examples of opportunities they have had to enhance their parenting skills. For example, what type of information do they learn about getting their children ready for school? Are they provided opportunities to share concerns about their children's development? What types of information have they received about their children's developmental strengths or opportunities? How is the program partnering with them to support their children's individual learning experiences?

FCE 2.1

- Interview parents to confirm that the program performed all required tasks related to working collaboratively with them in relation to Mental Health services.

Parents are often concerned about behavioral issues with their children. Talk with parents to determine how they are encouraged to share their concerns and are supported in understanding appropriate responses to challenging behaviors. Find out what information parents receive about developing supportive environments and strategies for their children.

FCE 2.2

- Interview parents to determine whether the program provided education on mental health issues.

Collect information about parents' ability to access Mental Health services and talk to the mental health professional. Focus on the type and quality of services, amount of information provided to parents, and regularity of those services. Education on mental health should be provided to groups and individuals as needed.

FCE 2.3



### Family & Community Engagement Compliance Framework #3 - Supporting Parents as Their Child's First and Most Important Educator

3.1	Program staff plan, schedule, and facilitate no fewer than two staff-parent conferences and no fewer than two home visits per program year to discuss each child's development and progress.  <i>Note: Applies only to programs with a center-based program option</i>	1304.40(i)(2) 1304.40(e)(5)
3.2	The program is open to parents during all program hours. Parents are welcomed as visitors and encouraged to observe children as often as possible.	1304.40(d)(2)
3.3	In home-based settings, programs encourage parents to be integrally involved in their children's development.  <i>Note: Applies only to home-based program option</i>	1304.21(a)(6)
3.4	Programs provide opportunities for children and families to participate in literacy services by increasing family access to materials, services, and activities critical to family literacy development.	1304.40(e)(4)(i)
3.5	The program builds parents' confidence to advocate for their children by informing parents of their rights under IDEA and assisting parents in identifying and accessing resources needed to address their children's special needs.  <i>Note: Applies only to programs serving preschool-age children</i>	1308.21(a)(6) 1308.21(a)(10)

#### Targeted Questions

##### FCE Staff - Interview

- Determine whether the program has provided opportunities to both children and families to increase their access to materials, services, and activities essential to literacy development.  
Listen to ensure the program used the following approaches:
  - Interactive literacy activities between parents and their children
  - Training for parents regarding how to be the primary teacher for their children and full partners in the education of their children
  - Parent literacy training that leads to economic self-sufficiency and financial literacy
  - Age-appropriate education to prepare children for success in school and life experiences

FCE 3.4

##### Home Visitor - Interview

- Interview the Home Visitor(s) about their approach to Child Development and Education for all children. Determine whether the Home Visitor encourages parents to appreciate the importance of physical development; provides opportunities for parents and children to engage in active play, both outdoors and indoors; and guides children and parents in the safe and developmentally appropriate use of equipment and materials.

*Note: Applies only to home-based program option*

FCE 3.3



## Parent - Interview

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- Interview parents about their staff-parent conferences.  
Ask parents about the value of the staff-parent conferences provided to them. An important focus of this interview is to determine how informed parents are about the goals for their child's development and educational progress. It is also important to learn whether parents had opportunities to provide input to teachers about their own observations of their children.

*Note: Applies only to programs with a center-based program option*

FCE 3.1

- Interview parents to determine whether the program welcomes them at all times, whether they are encouraged to observe their children as often as possible, and whether there is a requirement that they participate as a condition of their children's enrollment.

FCE 3.2

- Interview parents about access to materials, services, and activities essential to family literacy development.

During your interview, ask parents for examples of family literacy activities provided by the program. Does the program support parents in their role as their children's first teachers by giving them strategies for interactive literacy activities at home and/or in the community? Does the program give them strategies they can use to support their children's language development? Ask families how the program helps them access literacy material, services, and activities that engage the entire family.

Also, ask for examples of activities or strategies the program uses to help develop families' financial literacy, such as activities that support knowledge about budgeting, financial resources, access to benefit programs, and other options.

FCE 3.4

- Interview parents of children with disabilities to determine whether the program has provided information to help them develop their knowledge about their children's disabilities.  
Use your interview to determine whether parents are:
  - Informed of their rights under IDEA,
  - Engaged in activities or communication aimed at building their self-confidence, skills and knowledge in accessing resources, and
  - Informed as to how to advocate to ensure the special needs of their children are met.

*Note: Applies only to programs serving preschool-age children*

FCE 3.5

## Review Team Meeting - Interview

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- Have the FCE Reviewer talk with the CDE Reviewer about his or her observations of home visits. Does the CDE review confirm what was heard during the interview with parents? Did the CDE Reviewer see parents and children engaged in active play, encouragement of physical development, and conversations about the safe use of equipment and materials? Were play experiences developmentally appropriate?

*Note: Applies only to home-based program option*

FCE 3.3

## Child File

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- Summary of Results for Home Visits and Parent-Teacher Conferences:



*Note: Applies only to programs with a center-based program option*

FCE 3.1



## Family & Community Engagement Compliance Framework #4 - Developing Meaningful and Individualized Transitions

4.1	The program has procedures to support successful transitions for enrolled children and families both into and out of Early Head Start and Head Start programs. The program engages parents in the transition process and encourages their continued involvement in their children's education and development.	1304.40(h)(1) 1304.40(h)(3) 1304.41(c)(1)
4.2	The program initiates transition planning for each Early Head Start-enrolled child at least 6 months prior to the child's third birthday to ensure the most appropriate placement.	1304.41(c)(2)
<i>Note: Applies only to programs serving infants and toddlers</i>		

### Targeted Questions

#### FCE Staff - Interview

- Interview FCE staff to determine whether the program has attempted to assist parents in becoming their children's advocate as they transition.

In your interview determine how the program:

- Establishes and maintains procedures to support successful transitions including active agreements with community partners (i.e. LEAs and local school districts),
- Provides education and training to parents to prepare them to exercise their rights and responsibilities concerning the education of their children in the school setting, and
- Assists parents in communicating with teachers and other school personnel so they can participate in decisions related to their children's education.

FCE 4.1

- During your conversation with FCE staff, review together one or more child files to determine how the program conducts transition planning for each child. Learn how the program makes determinations as to whether a child should remain in Early Head Start for additional months until he or she can transition into Head Start or another program.

Encourage FCE staff to show and describe how the program takes into account each of the following in transition planning:

- Begins at least 6 months prior to the child's third birthday
- The child's health status and developmental level
- Progress made by the child and family while in Early Head Start and current changing circumstances
- Availability of Head Start and other child development or child care services in the community
- Evidence that the program made a determination as to whether the child should remain in Early Head Start for additional months until he or she can transition into Head Start or another program

*Note: Applies only to programs serving infants and toddlers*

FCE 4.2

#### Parent - Interview

- Interview parents to determine whether the program has attempted to assist them in becoming their children's advocate as they transition.

Use your interview to determine whether parents understand and are educated about the transition process. Ask parents to describe the transition process and the opportunities they have received to interact with new teachers (e.g., Head Start teachers for infant/toddler transitions) or other school personnel. Determine whether the parents feel empowered to make decisions about their children's education and know their rights in the school setting.

FCE 4.1

**Family & Community Engagement Compliance Framework #5 - Community Partnerships**

5.1	The program has established and maintains a Health Services Advisory Committee (HSAC).	1304.41(b)
5.2	The program has taken steps to establish ongoing collaborative relationships with community organizations that are responsive to community needs and to promote the access of children and families to community services.	1304.41(a)(2)
5.3	The program coordinates with and has current Interagency Agreements in place with Local Education Agencies (LEAs) and other agencies (Part C) within the service area.	1304.41(a)(4) 1308.4(l)

**Targeted Questions****Head Start/Early Head Start Director - Interview/Debrief**

- Interview the Program Director to determine whether the program has developed all the necessary partnerships with the Local Education Agencies (LEAs).

Ask the Director to describe how the program's Interagency Agreements ensure that services are provided to children in each center. How is this done when centers span different geographic regions? Have all necessary agreements been completed?

FCE 5.3

**FCE Coordinator - Interview**

- Interview the FCE Coordinator to determine whether the program has established and maintained a Health Services Advisory Committee (HSAC).

Focus your interview on the members included in the committee. Do members include Head Start parents, professionals, and other volunteers from the community? How do they inform policy regarding Health services?

FCE 5.1

- Interview the FCE Coordinator to determine whether the program has established ongoing collaborative relationships.

The focus of your interview should be on the effectiveness of the partnerships and how they meet the needs of the community. Your goal is to understand how the Head Start program and the collaborating agencies work together to ensure that children and families receive required services, what the Head Start program does to reduce gaps or delays in service, and how agreements focus on sharing of resources between the Head Start program and the collaborating agencies.

Ask the FCE Coordinator how the relationships the Grantee has established meet the needs of the community. How does the Grantee determine the needs of the community and ensure that its partnerships meet them?

Confirm during your interview that the Head Start program has attempted to establish agreements with all required agencies referenced in 1304.41(a)(2)(i-ix).

FCE 5.2



### HSAC Documents - Document

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- Review the HSAC documents to confirm that the membership requirements are met.

Ask for documentation that validates the formation of an HSAC. Review the documents to determine how the HSAC informs policy regarding Health services and ensure that the HSAC includes the following members:

- Head Start parents
- Professionals
- Other volunteers from the community

FCE 5.1

### Interagency Agreements - Document

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- Review the program's Interagency Agreements with all the LEAs, and other agencies within the Grantee's service areas and determine whether they include the following:

- Referrals for evaluations, IEP meetings, and placement decisions
- Transitions
- File and resource sharing

FCE 5.3



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## Child Development and Education



## VII. Child Development and Education (CDE)

### Child Development & Education Compliance Framework #1—Integrating the Head Start Child Development and Early Learning Framework

1.1	The program implements a curriculum that is aligned with the Head Start Child Development and Early Learning Framework and State Early Learning Standards (as appropriate). The curriculum promotes young children’s school readiness in the areas of cognition and general knowledge, language and literacy, approaches to learning, social and emotional development, and physical development and health.	642(f)(3)(A) 642(f)(3)(E)
<i>Note: Used to observe programs serving preschool-age children</i>		
1.2	The program implements a curriculum that is evidence-based and includes standardized training procedures and curriculum materials to support implementation.	642(f)(3)(B)
<i>Note: Applies only to programs serving preschool-age children</i>		
1.3	The curriculum is comprehensive and linked to ongoing assessment, with specific goals and child outcomes.	642(f)(3)(C)
<i>Note: Applies only to programs serving preschool age children.</i>		

#### Targeted Questions

##### ECD Coordinator - Interview

- With the ECD Coordinator, review the program’s curriculum documents. Ask the ECD Coordinator about the knowledge and skills preschool children are expected to gain through the program’s curriculum. Ask the ECD Coordinator to explain how the curriculum aligns with the Head Start Child Development and Early Learning Framework, and State Early Learning standards (as appropriate). Ask the Coordinator to describe the process for choosing the current curriculum. What type of research did the program conduct prior to making a decision as to which curriculum to implement?

The ECD Coordinator should be able to describe how the curriculum promotes school readiness. Ask the ECD Coordinator for specific examples of how the curriculum promotes children’s development in the areas of cognition and general knowledge, language and literacy, approaches to learning, social and emotional development, and physical development and health.

If the program provides services to children who are dual-language learners, ask how the use of the curriculum allows children to demonstrate their abilities, skills, and knowledge in any language, including their home language, and how the curriculum supports the acquisition of English.

*Note: Used to observe programs serving preschool-age children*

CDE 1.1

- With the ECD Coordinator, review the program’s training plan for ECD staff to determine whether training opportunities and supporting materials are available to teaching staff.

Ask the ECD Coordinator to describe the training procedures and supporting materials that are provided to staff. Determine how often training occurs, training topics, and specific types of materials made available to teaching staff.

*Note: Applies only to programs serving preschool-age children*

CDE 1.2



- With the ECD Coordinator, review the program's documents related to ongoing assessment and the development of child goals and outcomes. Ask the ECD Coordinator to describe how the curriculum and ongoing assessment are linked. Ask how the ongoing assessment process tracks the progress of all children in all developmental domains of the Head Start Child Development and Early Learning Framework.

Determine what the program does to ensure that ongoing assessment takes place throughout the year; assessment data are aggregated and analyzed two to three times per year; and data are integrated into program planning and the development of goals and child outcomes.

*Note: Applies only to programs serving preschool-age children*

CDE 1.3

#### Teacher, Home Visitor, and FCC Provider - Interview

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- Ask ECD Staff about the training that is provided to them. Ask them to describe the content of the training, how often it occurs, and who is involved. Ask them about the materials they use to implement the program's curriculum.

*Note: Applies only to programs serving preschool-age children*

CDE 1.2

- Ask ECD Staff how they assess individual children and groups of children. Ask them to describe the process of how they review and submit information about children's progress to the ECD Coordinator. Determine how often the assessment and reporting process takes place throughout the program year.

*Note: Applies only to programs serving preschool-age children*

CDE 1.3

#### CDE Observation - Family Child Care, Home Visit, Center-Based

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- During your classroom observations, determine if what you heard during interviews with staff, and read in document reviews matches the description of curriculum implementation and program approach. This observation should reflect everything you have heard and understood in all of the CDE frameworks. This evidence is located under Framework #1 and can be used as evidence for other Frameworks.

*Note: Applies only to programs serving preschool-age children*



## Child Development & Education Compliance Framework #2- Supporting Social-Emotional Development

2.1	The program implements an infant/toddler curriculum that includes opportunities to explore a variety of sensory and motor experiences and provides continuous, intensive, and comprehensive child development and family support services that provide an opportunity to enhance the physical, social, emotional, language, and cognitive development of participating children. <i>Note: Applies only to programs serving infants and toddlers</i>	645A(b)(1) 1304.21(b)(1)(iii) 1304.21(b)(2)(ii)
2.2	The program develops secure relationships in out-of-home-care settings for infants and toddlers by having a limited number of consistent teachers over an extended period, demonstrating an understanding of each child's family culture and, when possible, speaking the child's language. <i>Note: Applies only to center-based and family child care program options serving infants and toddlers</i>	1304.21(b)(1)(i)
2.3	The program implements an infant/toddler curriculum that encourages trust and emotional security. <i>Note: Applies only to programs serving infants and toddlers</i>	1304.21(b)(1)(ii)
2.4	The program encourages the development of self-awareness, autonomy, and self-expression. <i>Note: Applies only to programs serving infants and toddlers</i>	1304.21(b)(2)(i)
2.5	The program fosters independence. <i>Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children</i>	1304.21(a)(3)(i)(B) 1304.21(a)(1)(v)
2.6	The program enhances each child's strengths by encouraging self-control through setting clear, consistent limits and having realistic expectations. <i>Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children</i>	1304.21(a)(3)(i)(C)
2.7	The program plans for routines and transitions so they occur in a timely, predictable, and unrushed manner according to each child's needs. <i>Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children</i>	1304.21(a)(3)(ii)
2.8	The program promotes interactions and language use among children and between children and adults. <i>Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children</i>	1304.21(a)(4)(iii)
2.9	The program encourages respect for others' feelings and rights. <i>Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children</i>	1304.21(a)(3)(i)(D)
2.10	The program provides opportunities for children to engage in child-initiated and adult-directed activities. <i>Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children</i>	1304.21(a)(1)(iv)
2.11	Nutrition services contribute to children's development and socialization by ensuring that infants are held while being fed rather than being laid down to sleep with a bottle. <i>Note: Applies only to programs serving infants and toddlers</i>	1304.23(c)(5)



## Targeted Questions

### ECD Coordinator - Interview

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- With the ECD Coordinator, review the program's infant and toddler curriculum documents.

With the ECD Coordinator's assistance, determine how the curriculum aligns with the Head Start Program Performance Standards and child development principles. Talk about the program's goals for infants and toddlers and specifically determine how the program ensures that the use of the chosen curriculum helps children attain those goals. Also, determine how families are engaged in the process of developing and supporting goals for young children.

During your interview, determine whether the curriculum:

- Is developed for working with infants and toddlers in the appropriate setting(s): center based, home-based, or family child care
- Is comprehensive and supportive of the required developmental areas (i.e., sensory, physical/motor, social/emotional, cognitive, and language/communication)
- Includes accompanying materials that support implementation

*Note: Applies only to programs serving infants and toddlers*

CDE 2.1

- Interview the ECD Coordinator about the turnover of infant/toddler staff. Find out about the program's most recent reported rate of staff turnover in the latest PIR. If the turnover rate is concerning (over 10%) for infant/toddler staff, discuss the cause of staff turnover to gain a better understanding. Talk with the ECD Coordinator about methods employed to prevent turnover.

Determine what systems are in place to hire and retain teachers who speak the languages of the children and families. Discuss how the program supports staff in understanding the cultures and backgrounds of the children and families.

*Note: Applies only to programs serving infants and toddlers*

CDE 2.2

### Teacher, Home Visitor and FCC Provider - Interview

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- Interview ECD Staff about children's use of the toilet facilities.

Ask staff to describe how they facilitate toilet training for the children in their care. Determine how they know when and whether it is developmentally appropriate to encourage independent use of the toilet facilities and how they work with families to provide developmentally appropriate experiences at home.

CDE 2.5

*Note: Used to observe programs serving infants and toddlers*



## CDE Observation - Family Child Care, Home Visit, Center-Based

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- Describe how the program uses the curriculum. As you observe the setting, describe evidence that the program provides the following:
  - Experiences through which infants and toddlers will achieve individual goals
  - Materials needed to support implementation of the curriculum
  - Opportunities for each child to explore a variety of sensory and motor experiences with support and stimulation from teachers and family members
  - An environment that supports the emerging communication skills of infants and toddlers by providing daily opportunities for each child to interact with others and to express himself or herself freely

*Note: Applies only to programs serving infants and toddlers*

### CDE 2.1

- Describe how infant/toddler staff demonstrate an understanding of the majority of the children's families, cultures, and languages. Make note of communication among staff, children, and parents. Look for understanding -- whether through common language use or other methods employed -- of families speaking languages other than English at home.

*Note: Applies only to programs serving infants and toddlers*

### CDE 2.2

- Describe your observations of how the program builds trust and emotional security. Look for evidence of warm and supportive interactions. Describe how the adults and children interact with each other. Focus specifically on the relationships that are supportive and caring.

Use the following examples to guide your observation and indicate whether the experiences the children engage in are appropriate for their children's ages and developmental levels.

- Adults listening and responding to verbal and non-verbal cues of individual children
- Adults consistently and promptly responding to children
- Adults holding children, making eye contact and communicating with them
- Adults speaking in calm voices

*Note: Applies only to programs serving infants and toddlers*

### CDE 2.3

- Describe your observations of how the program promotes and supports the development of self-awareness, autonomy and self-expression.

Use the following examples to guide your observation and describe whether the experiences the children engage in are appropriate for their age and developmental level.

- Culturally relevant and appropriate materials accessible to children and supportive of self-awareness (such as mirrors, materials from home, pictures of families, and books that reflect their experiences)
- Location of materials in the classroom, examples of types of materials that might encourage the development of self-awareness, autonomy, and self-expression
- Adults recognizing and affirming each child's individual interests, preferences, and temperament
- Adults responding to each child's sense of pleasure and accomplishment
- Adults providing age- and developmentally appropriate opportunities and guidance for children to make decisions about their daily routines, who they will play with, and when and under what circumstances they will seek adult help
- Adults providing age- and developmentally appropriate opportunities for children to observe and explore similarities and differences

*Note: Applies only to programs serving infants and toddlers*

### CDE 2.4



- Describe your observations of how the program fosters independence in daily routines, interactions, and experiences.

Use the following examples to guide your observation and indicate whether the experiences the children engage in are appropriate for their children's ages and developmental levels.

- An environment encouraging active exploration according to each child's developmental level
- Adults observing children, showing an interest in what they are doing, and providing positive feedback and support
- Adults providing children with opportunities to do things for themselves, particularly in the areas of eating, toileting, dressing, and other personal care routines
- Adults providing children with choices and providing supportive assistance if needed

*Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children*

CDE 2.5

- Describe your observations of how the program encourages self-control. When observing a home visit, frame your observation in the context of how the home visitor engages parents in supporting their children's development.

Use the following examples to guide your observation and indicate whether the experiences the children engage in, or the parents are encouraged to engage in, are appropriate for the children's ages and developmental levels.

- Adults guiding behavior and setting clear limits with realistic expectations based on the children's ages and abilities
- Adults helping children understand and communicate their feelings
- Adults anticipating problems and conducting effective classroom management to prevent escalation of uncontrolled conflict

*Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children*

CDE 2.6

- Describe your observations of how the program uses routines and transitions in an effective manner to encourage positive social interactions and emotional self-regulation. When observing a home visit, frame your observation in the context of how the home visitor engages the parents in supporting their child's development.

Use the following examples to guide your observation and indicate whether the experiences the children engage in, or the parents are encouraged to engage in, are appropriate for the children's ages and developmental levels.

- Predictable, daily routines responsive to the changing needs and interests of children (i.e., the children nap, eat, and have their diapers changed according to their individual needs)
- Adults providing children with enough time to complete a transition activity or self-help task
- Children engaging in routines and transitions that do not require them to be inactive for inappropriate lengths of time

*Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children*

CDE 2.7

- Describe your observations of how the program uses routines and transitions for infants and toddlers in an effective manner and ensures children remain with the same primary caregiver with a minimal number of transitions for both children and their families throughout the day.

*Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children*

CDE 2.7



- Describe your observations of how the program provides opportunities for children to hear and use language for a variety of purposes. When observing a home visit, frame your observation in the context of how the home visitor engages the parents in supporting their child's development.

Use the following examples to guide your observation and indicate whether the experiences the children engage in, or the parents are encouraged to engage in, are appropriate for the children's ages and developmental levels.

- Adults listening actively to children
- Adults engaging even the youngest children in language use and conversations that support listening
- Adults engaging children in conversations, both individually and in small groups
- Adults facilitating conversations among children
- Adults asking children relevant questions and allowing them time to respond
- Adults actively supporting the development of self-expression through language by balancing listening and responding
- Adults providing children with feedback in terms of prompts, the introduction of new vocabulary, and the extension of ideas and thoughts

*Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children*

CDE 2.8

- Describe your observations of how the program encourages children to respect the feelings and rights of others. Use the following examples to guide your observation and indicate whether the experiences the children engage in are appropriate for their ages and developmental levels. When observing a home visit, frame your observation in the context of how the home visitor engages the parents in supporting their child's development.

Use the following examples to guide your observation and indicate whether the experiences the children engage in, or the parents are encouraged to engage in, are appropriate for the children's age and developmental level.

- Adults engaging children in problem-solving strategies, with positive guidance and support
- Adults modeling ways to play together cooperatively
- Adults modeling the use of respectful language
- Adults providing positive feedback and information regarding the feelings and rights of others
- Adults encouraging age appropriate understanding of the feelings and rights of others

*Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children*

CDE 2.9

- Describe how ECD Staff provide a balanced daily program of child-initiated and adult-directed activities, including individual and small-group activities? Describe how staff respond to the individual needs of very young children while balancing individual and group activities. When observing a home visit, frame your observation in the context of how the home visitor engages the parents in supporting their child's development.

This will be limited by the duration of your observation. As you observe, note how many child-initiated and/or adult-directed activities occur. Did you observe a balance between the two types of activities? Provide supporting evidence for your answer.

*Note: Used to observe programs serving infants and toddlers, and family child care and home-based program options serving pre-school age children*

CDE 2.10



- If you observe a child lying down or sleeping with a bottle, explain the situation. What was the adult-to-child ratio? Was there an adult available to hold the infant? What were the majority of the other children doing?

*Note: Applies only to programs serving infants and toddlers*

CDE 2.11

#### CDE Observation - Center Based

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- Request a document that provides you with information on the primary languages of both children and teachers. Using this information, ascertain whether there are teaching staff who speak the languages of the children.

*Note: Used to observe programs serving infants and toddlers*

CDE 2.2



Child Development & Education Compliance Framework #3 - Individualizing		
3.1	The program uses information from screenings, ongoing observations, and evaluations, as well as insight from parents to determine how to best respond to each child's individual characteristics, strengths, and needs.	1304.20(f)(1)
3.2	The program obtains information from parents about their children's health and safety needs, identifies and plans for accommodations, and ensures that appropriate staff are informed and trained, as necessary, in accordance with the program's confidentiality policy.	1304.22(b)(3)
3.3	The program's Nutrition program is designed and implemented to meet the nutritional needs and feeding requirements of each child (including children with special medical or disability needs).	1304.23(b)(1)
3.4	Meal and snack periods are appropriately scheduled and adjusted to meet the individual needs of children and to feed infants and toddlers "on demand."  <i>Note: Applies only to center-based program options</i>	1304.23(b)(1)(vii)
3.5	Services provided to children with identified disabilities are designed to support the outcomes contained in their IEPs or IFSPs.	1308.19(k) 1304.20(f)(2)(i) 1304.21(a)(1)(ii)
3.6	The program designates a staff member or consultant to coordinate services for children with disabilities, including collaboration with other program coordinators (i.e., Education, Mental Health, and Nutrition) and staff.  <i>Note: Applies only to programs serving preschool-age children</i>	1308.6(d) 1308.18(a) 1308.18(b) 1308.20(a)
3.7	The program has secured the services of a mental health professional, including on-site consultation for program staff and families that provide for timely identification and interventions to address children's mental health concerns.	1304.24(a)(3)(i) 1304.24(a)(2)
3.8	The program's approach to Child Development and Education is developmentally and linguistically appropriate and demonstrates an understanding that children have individual rates of development, interests, temperaments, languages, cultural backgrounds, and learning styles.	1304.21(a)(1)(i)

### Targeted Questions

#### ECD Coordinator - Interview

- Prior to your interview with the ECD Coordinator, consult with the Child Health and Safety Reviewer to determine whether screenings and medical and dental evaluations are occurring and well documented. Also note any concerns. Use this to inform your discussion with the ECD Coordinator.

Determine how the ECD staff receive information about each child's:

- Screening for developmental, sensory, and behavioral concerns
- Ongoing observations (including ongoing assessments of progress)
- Medical and dental evaluations and treatments
- Insights from the child's family

Determine how the program ensures that this information is used to help staff and parents respond to each child's individual characteristics, strengths, and needs? How does staff access this information? What training is available to staff to help them understand this information and how to use it in their planning?

CDE 3.1



### ECD Coordinator - Interview

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- Discuss the program's approach to child development and education. Is it developmentally appropriate? How does the program ensure that children have opportunities to interact and demonstrate their abilities, skills, and knowledge in any language, including their home language? What training does the program provide to teachers, FCC Providers and home visitors (as applicable) to ensure that they are equipped to recognize and respond to each child's individual educational needs?

CDE 3.8

### Health Services Coordinator - Interview

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- Determine whether and how the program shares information about the individual needs of children.

Determine how the program ensures that staff are informed (and trained as needed) on identifying and planning for needed accommodations. Ask for examples of how the program shared information with staff and parents and how they help staff accommodate the children's individual needs. Ask them to provide examples of accommodations that were needed.

CDE 3.2

### Nutrition Services Coordinator - Interview

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- Interview the Nutrition Coordinator to determine whether the program meets the nutritional needs and feeding requirements of each child.

Determine how the program meets the following:

- Nutritional needs and feeding requirements of all children (including the current USDA recommendations)
- Identifies children with special dietary needs/requirements
- Ensures that cultural and ethnic preferences are taken into account when designing meals
- Attempts to broaden children's food experiences,
- Ensures the children receive the appropriate meals
- Accommodates the feeding and nutritional needs of children with disabilities

Discuss the results of this interview with the CDE Reviewer. Share your site observations and any nutritional information that you both would like to add from those visits. Note whether there were any highlights or concerns regarding Nutritional services.

CDE 3.3

- Determine how the program schedules meal- and snack- times and whether they are designed to support individual needs of children. How does the program ensure that infants are fed on-demand, to the extent possible, or at appropriate intervals?

*Note: Applies only to center-based program options*

CDE 3.4



### Disabilities Services Coordinator - Interview

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- Interview the Disabilities Coordinator to determine whether he or she works in collaboration with other Program Coordinators and program staff to ensure that the required services are provided to children with disabilities.

Ask the Disabilities Coordinator how he or she coordinates with the ECD, Health, Mental Health, and Nutrition Coordinators, as well as food preparation staff, to ensure the integration of services for children with suspected and/or diagnosed disabilities.

The Coordinator should be able to provide examples of all of the following:

- How he or she coordinates with the ECD Coordinator in the on-going assessment of each child
- How he or she works with the Health Coordinator in the assessment process and follow-up processes
- How he or she works with the Mental Health Coordinator to help teachers identify children who show signs of problems
- How he or she works with the Nutrition Coordinator and food preparation staff to ensure that provisions to meet special needs are incorporated into the Nutrition program

*Note: Applies only to programs serving preschool-age children*

CDE 3.6

### Mental Health Services Coordinator - Interview

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- Interview the Mental Health Coordinator to determine whether the program has secured the services of a mental health professional and whether the services provided by the professional are frequent and sufficient according to the needs of the program.

Ask the Mental Health Coordinator to describe how he or she provides or ensures a consultant provides regularly scheduled, ongoing expertise and oversight in the area of Mental Health services.

CDE 3.7

### Mental Health Consultant - Interview

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- Interview the Mental Health Consultant to determine the type of services he or she provides to the program. Ask the Consultant about the schedule of on-site mental health consultations. Determine how the Mental Health Consultant is involved in the design and implementation of program practices.

CDE 3.7

### Mental Health Documents - Document

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- If applicable, review the Consulting Agreement with the mental health professional.

Review the contract to determine the types of services the professional is responsible for and the frequency with which he or she visits the program.

CDE 3.7



## Teacher, Home Visitor and FCC Provider - Interview

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- Prior to your interview with the ECD staff, consult with the Child Health and Safety Reviewer to determine whether screenings and medical and dental evaluations are occurring and well documented. Also note any concerns. Use this to inform your discussion with the ECD Staff.

Determine how ECD Staff receive information about each child's:

- Screening for developmental, sensory, and behavioral concerns,
- Ongoing observations (including ongoing assessments of progress)
- Medical and dental evaluations and treatments
- Insights from his or her family

Determine how staff use this information to plan goals and experiences that respond to each child's individual characteristics, strengths, and needs. What training is available to staff to help them understand this information and how to use it in their planning?

CDE 3.1

- Check with the CHS Reviewer to determine if he or she has any additional information to add about the individualization process from the perspective of the Health services. Have a discussion regarding any observations relating to individualization of health needs that you or the CHS Reviewer may have learned during your site visits.

Determine whether and how the program shares information about the individual needs of children. Determine how the program ensures that CDE Staff are informed (and trained as needed) on identifying and planning for needed accommodations. Find out how the program shares information with them about children in their settings and whether the information provided allows them to accommodate the children's individual needs.

CDE 3.2

- Interview ECD staff to determine whether the services they provide to children with identified disabilities support the outcomes contained in the children's IEPs or IFSPs. Prior to beginning your interview with the ECD staff, ask the Disabilities Coordinator for a file or multiple files of children who have IEPs or IFSPs, and are served by the ECD staff being interviewed.

Verify that the ECD Staff are aware of the children whose files you have received and subsequently ask them how they modify services for each child to ensure that the expected outcomes in the IEP or IFSP are met.

Next, ask ECD staff how children with disabilities are integrated into program experiences. How are they encouraged to participate in activities? Ask staff to provide specific examples.

CDE 3.5

- Discuss the program's approach to child development and education. Determine how ECD staff track and accommodate each child's individual rate of development. How does ECD staff accommodate individual interests, temperaments, languages, cultural backgrounds, and learning styles? Ask them to share specific examples and review curriculum-planning documents for children, as appropriate. How does staff accommodate the needs of dual language learners? How is this documented?

Ask ECD staff to describe the training they are provided to develop their skills in tracking and accommodating each child based on his or her individual rate of development, interests, temperament, language, cultural background, and learning style.

CDE 3.8



### Food Preparation Staff - Interview

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- Determine whether and how the program shares information about the individual needs of children.

Determine how the program ensures that Food Preparation staff are informed (and trained as needed) on identifying and planning for needed accommodations. Find out how the program shares information with them about children in their settings and whether the information provided allows them to accommodate the children's individual needs.

CDE 3.2

### Parent - Interview

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- Interview parent(s) to determine whether the program attempted to obtain information from them about their children's health and safety needs.

CDE 3.2

**Child Development & Education Compliance Framework #4 – Monitoring Children’s Progress**

4.1	The program establishes goals for improving school readiness aligned with the Head Start Child Development and Early Learning Framework, State Early Learning standards (as appropriate), and requirements and expectations of the schools the children will attend.	641A(g)(2)(A)
	<i>Note: Applies only to programs serving preschool age-children</i>	
4.2	The program uses Self-Assessment information on school-readiness goals to develop improvement plans.	641A(g)(2)(B)
	<i>Note: Applies only to programs serving preschool age-children</i>	
4.3	The program demonstrates that children who are dual-language learners make progress in both acquiring the knowledge and skills described in the Head Start Child Development and Early Learning Framework and the acquisition of English.	642(f)(10)
	<i>Note: Applies only to programs serving preschool-age children</i>	

**Targeted Questions****ECD Coordinator - Interview**

- Prior to the interview, review the program’s current goals and self-assessment, focusing on information related to school readiness. Determine whether the program has adopted school-readiness goals and whether the self-assessment contains information regarding school-readiness goals. If the program has not adopted school-readiness goals, ask why they have not done so.

If school-readiness goals are included, ask the ECD Coordinator to describe the process for identifying school-readiness goals and how the program ensures that these goals align with the Head Start Child Development and Early Learning Framework, State Early Learning Standards (as applicable), and the requirements/expectations of local schools.

*Note: Applies only to programs serving preschool-age children*

CDE 4.1

- With the ECD Coordinator, review the program’s documents for tracking and monitoring of children’s progress regarding school readiness and achieving the program’s school-readiness goals. Ask the ECD Coordinator to describe how the program creates and implements a plan of action for achieving these goals. Ask the ECD Coordinator to describe what type of data is used to develop action plans. Determine whether the program includes the results of CLASS assessments.

Ask the ECD Coordinator to discuss at what stage the program is currently regarding its plans and to describe the process for assessing progress on school-readiness goals. How often is child progress assessed? Does the ECD Coordinator’s response include the process for aggregating and analyzing data? What patterns has the program discovered?

Determine how the program knows whether children are making progress in school readiness. If they are making progress, does the program plan for their continued progress? If children are not making progress, how does the program plan to modify - or how has it modified - their plans based on the data analysis? What types of activities are included in the action plans; staff professional development, modifications to the environment, purchase of materials?

*Note: Applies only to programs serving preschool-age children*

CDE 4.2



- With the ECD Coordinator, review the program's tracking and monitoring documents for children's progress regarding school readiness and the program's school-readiness goals. Ask the Coordinator about the program's practices for developing goals and assessing the progress of children who are dual-language learners. Do the goals align with the Head Start Child Development and Early Learning Outcomes Framework?

Ask the Coordinator to describe the instructional services provided to children who are dual-language learners. Ask the Coordinator to describe how the program measures the progress of children who are dual-language learners in both acquiring the knowledge and skills described in the Head Start Child Development and Early Learning Framework and the acquisition of English. How does the program communicate with parents regarding children's progress in meeting their goals?

Determine how the program knows whether children who are dual-language learners are making progress in school readiness. If they are making progress, how does the program plan for their continued progress? If children are not making progress, how does the program plan to modify - or how has it modified, their plans based on the data analysis? What types of activities are included in the action plans; staff professional development, modifications to the environment, purchase of materials?

*Note: Applies only to programs serving preschool-age children*

CDE 4.3

#### Parent - Interview

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- For parents of children who are dual-language learners, ask them to describe the types of services their children receive to support their overall development and their acquisition of English. Ask them how often they discuss their children's progress and what type of information program staff share with them and the type of information they share with the program.

*Note: Applies only to programs serving preschool-age children*

CDE 4.3



## Child Development & Education Compliance Framework #5 – Quality of Teaching and Learning

5.1	The program hires teachers who have the required qualifications, training, and experience.	648A(a)(3)(B)(i) 648A(a)(3)(B)(ii) 648A(a)(3)(B)(iii) 1304.52(f) 645A(h)(1)
5.2	The program ensures that Family Child Care Providers have the required qualifications, training, and experience.  <i>Note: Applies only to programs with an Family Child Care program option</i>	1304.52(h)(1)
5.3	The program ensures that all full-time Head Start employees who provide direct education services to children have a professional development plan that is evaluated regularly to assess its impact on teacher and staff effectiveness.	648A(f)
5.4	The program ensures that home visitors have the required qualifications, training, and experience.  <i>Note: Applies only to programs with a home-based program option</i>	1304.52(e)
5.5	When the majority of children speak the same language, at least one classroom staff member or home visitor interacting regularly with the children speaks their language.	1304.52(g)(2)
5.6	Emotional Support™ – Positive Climate – Negative Climate – Teacher Sensitivity – Regard for Student Perspectives	CLASSTM
5.7	Classroom Organization™ – Behavior Management – Productivity – Instructional Learning Formats)	CLASSTM
5.8	Instructional Support™ – Concept Development – Quality of Feedback – Language Modeling	CLASSTM

### Targeted Questions

#### ECD Coordinator - Interview

- Interview the ECD Coordinator to determine whether the professional development plans for ECD staff serving preschool children include goals and activities focused on school readiness. Ask the ECD Coordinator to describe the process for how data are collected and analyzed to determine the needs of ECD staff, how staff take part in the development of their professional development plans, how the plans are evaluated, and how often.

Ask the ECD Coordinator about the process of evaluating plans to determine the level of impact on school-readiness goals of children and the program.

Ask the ECD Coordinator to provide a list of training topics provided to preschool ECD staff in the last year. Determine whether the training topics provided an opportunity to increase the effectiveness of school-readiness efforts.

*Note: Applies only to programs serving preschool-age children*

CDE 5.3



- Interview the Education Coordinator to determine whether the program ensures that when a majority of children speak the same language, at least one classroom staff member or home visitor interacting regularly with the children speaks their language.

With the Education Coordinator, review the program's documentation of processes regarding dual-language Learners (i.e. CDE staff job descriptions, curriculum documents, policies/procedures) With the Education Coordinator, review the program's documentation of staffing the classrooms. Ask the Education Coordinator for examples of home languages currently spoken by children and families enrolled in the program. Ask the program how it determines the home languages of children and families, and how this information is used to determine staff assignments.

Determine whether there are currently any instances in which staff do not speak the same language as the majority of the children and/or families. If there are such cases, how does staff working with these children and families communicate with them? Does the program utilize the services of interpreters? What types of training opportunities are provided to CDE staff to assist them in communicating with children and families in their home languages?

CDE 5.5

### ECD Coordinator - Interview

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- With the ECD Coordinator, review the documents the program uses to track and monitor home visit staff qualifications, training, and performance. Ask the ECD Coordinator how the program confirms the knowledge and expertise of each home visit staff in the areas of:
  - Child Development and Early Childhood Education
  - Principles of child health, safety, and nutrition
  - Adult learning principles
  - Family dynamics
  - Accessing community resources and how to refer families to appropriate agencies and services

While reviewing documents with the Coordinator, determine the number of Home Visitors who have the required knowledge and expertise and the number who do not. If there is a particular area the majority of home visitors appear to be missing, please describe.

Next, discuss with the ECD Coordinator the process for evaluating the skills of home visitors. Does the process include assessing how the home visitors communicate with families and staff and how they motivate and engage families in program services?

*Note: Applies only to programs with a home-based program option*

CDE 5.4

### Teacher, Home Visitor, and FCC Provider - Interview

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- Interview ECD staff to determine whether the program makes an effort to ensure that when a majority of children speak the same language, at least one classroom staff member or home visitor interacting regularly with the children must speak their language.

If ECD staff does not currently speak the home languages of the majority of the children, ask them to describe how they communicate with the children and their families.

CDE 5.5



### Teacher - Interview

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- Interview ECD staff to determine whether they have professional development plans and their level of involvement in the design of these plans. Ask them to describe the process of how their professional development plans are created, including who is involved in the process, what types of information are used to develop the plans, and how often plans are reviewed and updated. Ask ECD staff to provide examples of training they have attended in the last year, including the specific topics presented.

CDE 5.3

### Home Visitor - Interview

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- Interview ECD staff to determine whether they have professional development plans and their level of involvement in the design of these plans. Ask them to describe the process of how their professional development plans are created, including who is involved in the process, what types of information are used to develop the plans, and how often plans are reviewed and updated. Ask home visitors to provide examples of training they have attended in the last year, including the specific topics presented.

CDE 5.3

- Interview the Home Visitor(s) to determine their current level of knowledge and education. Ask for specific examples of how they have attained and maintained knowledge and education in the following areas:
  - Child Development and Early Childhood Education
  - Principles of child health, safety, and nutrition
  - Adult learning principles
  - Family dynamics
  - Accessing community resources and how to refer families to appropriate agencies and services

Next, discuss with the Home Visitor(s) how they demonstrate their skills in communicating with and motivating people. Listen for specific examples of how they communicate with individuals within the program, such as the results of child screenings with the Education and Health Coordinators. Also listen for specific examples of how they communicate program information to families (such as parent meetings, and workshops) in addition to how they motivate parents to become involved in the program and support their children's development.

*Note: Applies only to programs with a home-based program option*

CDE 5.4



## CDE Observation - Home Visit

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- Note specific examples of how the Home Visitors demonstrate the following knowledge and education.
  - Child Development and Early Childhood Education
  - Principles of child health, safety, and nutrition
  - Adult learning principles
  - Family dynamics
  - Accessing community resources and how to refer families to appropriate agencies and services

Document examples of how demonstrate skills in communicating and motivating people. Look for specific examples of how they communicate program information to families (such as parent meetings and, workshops in addition to how they motivate parents to become involved in the program and support their children's development.

*Note: Applies only to programs with a home-based program option*

CDE 5.4

## Teacher - Preschool - Staff File

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- Summary of Preschool Teacher Qualifications:

CDE 5.1

## Teacher - Infant/Toddler - Staff File

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- Summary of Infant/Toddler Teacher Qualifications:

CDE 5.1

## FCC Provider - Staff File

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- Summary of FCC Provider Qualifications:

*Note: Applies only to programs with an Family Child Care program option*

CDE 5.2

## Teacher, FCC Provider, Home Visitor, Teacher Aide - Staff File

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- Is there a professional development plan on file?

CDE 5.3

- Was the plan developed in consultation with this staff person?

CDE 5.3

- Is the plan regularly evaluated and updated?

CDE 5.3