

PROGRAM 14 – STATE HEAD START PROGRAM

DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT

I. PROGRAM OBJECTIVES

The State Head Start grant is authorized by AS 14.38.010, the program is to provide supplemental funds competitively to federally recognized Head Start grantees in Alaska. As the grant is to provide assistance to grantees in meeting the required match for their federal grants, these funds are also utilized to improve quality in all areas of direct services for Head Start families and children, with a focus on school readiness, to address poverty of access, to provide technical assistance in training and monitoring to the Head Start programs, and whenever possible to provide services to additional children and families.

II. PROGRAM PROCEDURES

By June 1 of each year, eligible organizations submit applications specifying the services to be provided and amount of funds requested. Funds are allocated through a competitive grant process for a period of one year, July 1 through June 30.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED -

Compliance Requirements: Allowable costs are identified in the approved line items as represented on, Form 05-07-069, Program Budget and Narrative - Non-Profits.

Suggested Audit Procedures: Review financial records and supporting documentation to determine that funds were used in the federal Head Start program and expended in accordance with the approved budget.

B. ELIGIBILITY -

The auditor is not expected to verify eligibility.

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

There is no matching, level of effort, or earmarking requirements.

D. REPORTING REQUIREMENTS -

1. Compliance Requirement: All grantees are required to submit requests for reimbursement at least quarterly on either:

- a) Request for Reimbursement of Grant Expenditures and the Record and Report of Local Expenditures or equivalent; or
- b) Request for Grant Expenditures Year-to-Date and Record of Local Expenditures and YTD summary.

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Suggested Audit Procedures:

- a) Review the grant agreement for all reporting requirements;
- b) Review procedures for preparing reports to evaluate adequacy;
- c) Review a sampling of reports for completeness and timeliness of submission;
- d) Trace data in selected reports to the support documentation;
- e) Verify the accuracy of reports.

2. **Compliance Requirement:** The final request for reimbursement must be received by July 31 following the end of the grant award period. Quarterly program and data reports are due 30 days after each quarter on, Form 05-11-062, Head Start Application. The grant agreement specifies other reporting requirements.

Suggested Audit Procedures:

- a) Review reconciliation of quarterly reports for completeness and accuracy;
- b) Test and evaluate adjustments, if any.

E. SPECIAL TESTS AND PROVISIONS -

Compliance Requirement: The grant agreement may identify other special compliance requirements that the grantee is to adhere to.

Suggested Audit Procedures: Review the grant agreement, identify any special compliance provisions, and verify that the requirements were met.