

PROGRAM 14 – STATE HEAD START PROGRAM

DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT

I. PROGRAM OBJECTIVES

The State Head Start grant program is to provide supplemental funds to federally recognized Head Start grantees in Alaska. These funds are to be 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 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 University Non-Profit.

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 requirement.

D. REPORTING REQUIREMENTS -

Compliance Requirement: All grantees are required to submit reimbursement requests by year-to-date (YTD) expenditures at least quarterly in the Grants Management System (GMS).

- a) Each grantee will provide a YTD detailed expenditure trial balance or equivalent that includes the following: Grantee name, grant title, date of expenditures, document/check number, chart of account/budget line item, vendor/employee name or employee identification number, and amount. Subsequent quarters: submit quarterly detail for which the grantee is requesting payment and YTD summary.

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- b) The Record and Report of Local Expenditures (165B) or equivalent and YTD Summary is uploaded under the Related Document section within the Reimbursement section in the GMS. The final expenditure report (FER) must be received by July 31 following the end of the grant award period. Quarterly program /data reports are due 30 days after each quarter and are prepared within GMS on the application section in GMS as a budget revision.

Suggested Audit Procedures:

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

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.