DEED PROGRAM 14 – STATE HEAD START PROGRAM

I. PROGRAM OBJECTIVES

The State Head Start grant program is to provide supplemental funds to federally funded Head Start grantees in Alaska through a funding formula. 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 and whenever possible to provide services to additional children and families. Head Start programs may use this state funding towards their non-federal share requirements.

II. PROGRAM PROCEDURES

Once the application has been made available in the Grant Management System (GMS), eligible organizations must submit budgets specifying the services to be provided using the amount allocated through the funding formula. Funds are allocated for a period of one year, July 1 through June 30.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

Unless specified otherwise in the grant agreement or relevant program statute/regulation the same grant expenditures may not be charged to multiple programs, State or Federal (2CFR200.405).

A. TYPES OF SERVICES ALLOWED OR UNALLOWED -

Compliance Requirements: Allowable costs are identified in the approved line items as represented in GMS budgets.

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) and quarterly enrollment reports.

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.

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 August 15 following the end of the grant award period. Quarterly enrollment reports are due 30 days after each quarter and are prepared within 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; and
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.