

Office of Head Start Monitoring FY 2010 Protocol

Fiscal Management

June 17 2010

Introduction

- Compliance Questions
 - Targeted Questions
- Documentation
 - Interviews
 - Documents
 - Observations
- Interview Guide

Fiscal Management Subsections

- Governance and Internal Control
- Use of Head Start Grant Funds
- Grant Property
- Compensation
- Financial Reporting
- Management Systems Analysis

Be Proactive

- Read & Understand
 - Fiscal Management section of the Protocol (including Interview Guide)
 - ECLKC Fiscal Narratives
 - 45CFR1301 Head Start Grants Administration
 - 45CFR1304.50 Program Management & .51 Management Systems and Procedures
 - School Districts
 - 45CFR92 Uniform Administrative Requirements
 - 2CFR225 Cost Principles (including Appendixes A & B)
 - Non-Profits
 - 45CFR74 Uniform Administrative Requirements (including Appendix A)
 - 2CFR230 Cost Principles (including Appendixes A & B)

Documentation & Practice

- Documentation
 - Have required documentation ready for reviewers
 - Have documentation ready to support interview questions
 - Make documentation reviewer friendly
 - Have backup copies of documentation, incase of misfiling
- Practice
 - Role play the review
 - Give yourself enough time to practice

Remember

Murphy's Law

“Anything that can go wrong, will go wrong”

Scout Moto

“Be Prepared”

“The work is not done ‘til the paperwork is done”

Author Unknown