

**CONTRA COSTA COUNTY EMPLOYMENT AND HUMAN SERVICES DEPARTMENT
COMMUNITY SERVICES BUREAU
2024 ANNUAL HEAD START SELF-ASSESSMENT**

The 2024 Annual Head Start Self-Assessment was conducted in August and September 2024 in accordance with 45 CFR Chapter XIII Part 1301.102(b)(2). The report includes a description of each tool used, the aggregate data from the use of each tool, and the determination of compliance status. Sample sizes included directly operated, delegate and partner sites and included all program models.







Fiscal

In alignment with Contra Costa County Board of Supervisors Resolution No. 2023/499, Establishing the Internal Controls that Apply to Contra Costa County Head Start Program Funds, Assets, and Equipment, a self-monitoring of Contra Costa County's Head Start program was completed on August 15, 2024, covering the period of January 2024- to June 2024 using EHSD's Self-Monitoring Tool. See Attachment 1 for the full report.

Determination of Compliance: Fully in compliance with two recommendations - (1) Additional supporting documentation should be submitted with Demands from CSB to and maintained by the department's fiscal team to document allowable cost under the Federal awards. This helps to substantiate the expenditures on the invoices. (2) CSB should increase the sample sizes for invoices and proof of payment during the on-site review exercise.

Governance

CSB's Director and Deputy Director conducted the Office of Head Start's Governance Readiness Assessment¹ to determine compliance with the Head Start Act Sec. 642(c), Head Start Program Performance Standards (HSPPS) 45 CFR 1031.1-6, and Contra Costa County Board of Supervisors Resolution No. 2023/274, Establishing the Formal Governance Structure for the Contra Costa County Head Start Program. The tool includes 15 indicators of high functioning governing bodies in the following categories:

-  **Structural**
Head Start and Early Head Start programs must ensure that the structural components of their governing body meet regulations and support best practices.
-  **Fiduciary**
Head Start and Early Head Start programs must ensure that strong systems are in place for exercising their fiduciary responsibilities.
-  **Strategic direction**
Governing bodies must provide strategic direction to Head Start and Early Head Start programs, including successfully engaging the Head Start management team and Policy Council in a strategic planning process.
-  **Leadership**
In accepting funding for Head Start and Early Head Start, governing bodies agree to provide leadership to the program as a whole as well as to Head Start staff and parent leaders. Governing bodies also recognize the important relationship between the governing body and the Policy Council and their shared leadership responsibilities.
-  **Community relations**
In accepting funding for Head Start and Early Head Start, governing bodies agree to work with program leaders to develop links with the community that the program serves.
-  **Decision-making**
Head Start and Early Head Start programs must establish a Policy Council (at agency level) and Policy Committee (at delegate level), whose members include parents of children currently enrolled in the program and community representatives; and the governing body must actively engage this group in program decision-making.

¹ [Governance Readiness Assessment | ECLKC](#), June 4, 2024, eclkc.ohs.acf.hhs.gov.

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Determination of Compliance: Fully in compliance with three notable strengths – (1) Each Board member visited at least one Head Start center in the Board member’s district, (2) the involvement of the Board of Supervisors at their Head Start Committee that meets at least six times per year, and (3) the quality of the Monthly Head Start Program Updates to the Board of Supervisors.

Eligibility Determination

The Self-Assessment Team utilized the CSB Need and Eligibility Tool to assess compliance with the HSPPS 45 CFR 1302.12, California Education Code Title 5 and CSB’s Policies and Procedures. This tool includes 21 items and was conducted on 24 randomly selected files.

Determination of Compliance: The aggregate results of the tool show a 98% compliance rate, which exceeds the 90% compliance threshold. A total of 10 items out 480 measures were found to be out of compliance including missing signatures, boxes not checked for program model, incorrect data entry in CLOUDS. All items were corrected immediately. None of the errors negatively impacted the family’s enrollment.

Curriculum Fidelity

The Self-Assessment Team utilized The Fidelity Tool for Administrators by Creative Curriculum² to assess compliance with HSPPS 45 CFR 1302.32(a)(2). This tool is extensive and includes 22 pages of checklists and open-ended questions to measure use of the curriculum, physical environment, structure, teacher-child Interactions, families, and assessment.

Determination of Compliance: Five sites were assessed, and all sites passed with high fidelity compliance. Therefore, there was 100% compliance rate.

Teacher-Child Interactions and Teacher Effectiveness

The Self-Assessment Team conducted the CLASS[®] assessment to measure teacher-child interactions and teacher effectiveness in accordance with OHS monitoring practices under Section 641A(c)(2)(F) of the Head Start Act. CLASS[®] includes three domains or categories of teacher-child interactions that support children's learning and development: Emotional Support, Classroom Organization, and Instructional Support. CLASS[®] is scored by trained and certified observers using a specific protocol. Following their observations of teacher-child interactions, CLASS[®] observers rate each dimension on a 7-point scale, from low to high.

Determination of Compliance: Four classrooms, as required by CSB’s Self-Assessment Plan, were assessed and while the county wide averages do exceed the Federal threshold and do not require a corrective action for the purpose of the self-assessment, CSB continues to work to strengthen scores.

² Heroman, Burts, Mosley, *The Fidelity Tool for Administrators: The Creative Curriculum, Teaching Strategies*

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		Countywide Total Average Dimension Score	
		Dimension	Score
Emotional Support		Positive Climate (PC)	6.20
		Negative Climate (NC) *	6.85
		Teacher Sensitivity (TS)	5.60
		Regard for Student Perspectives (RSP)	5.48
Classroom Organization		Behavior Management (BM)	5.31
		Productivity (PD)	5.51
		Instructional Learning Formats (ILF)	4.64
Instructional Support		Concept Development (CD)	2.92
		Quality of Feedback (QF)	2.81
		Language Modeling (LM)	3.02
Countywide Total Average Domain Score		Federal Competitive Threshold	
Domain	Score	Score	
Emotional Support	6.03	5	
Classroom Organization	5.15	5	
Instructional Support	2.92	2.30	

Content Area File Compliance

The Self-Assessment Team completed the Content Area File Compliance Screening Form. This tool contains 20 questions and tests compliance with HSPPS 45 CFR 1302 and state regulations, including licensing CA Title 22, along with CSB’s Policies and Procedures. It focuses on health and nutrition, community engagement, mental health, and education.

Determination of Compliance: Twenty randomly selected files were assessed with a 98% compliance rate. Items found out of compliance include data entry errors in CLOUDs, missing signatures, and missing dental or medical information. Data entry errors and missing signatures were corrected immediately, and case notes include extension communication with families and dental/medical providers to obtain missing information. No corrective action required.

Child Safety

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The Self-Assessment Team utilized the Child Transition and Safety tool to assess compliance with child safety requirements per HSPPS 45 CFR 1302.47 and CA Title 22. This tool includes active supervision, safe environments, safety during transition, CLOUDS reporting, safe sleep practices, and unusual incidents tracking.

Determination of Compliance: Ten centers were evaluated using this tool with a compliance rate of 99%. Safety and transition are a strength overall in CSB. CLOUDS reviews revealed minor data entry errors. These items were corrected immediately.

EHSD – Head Start Program
Self-Monitoring Report for the period January – June 2024
Monitoring and Implementation of Fiscal Infrastructure

EHSD

Self-Monitoring of Head Start Program Monitoring and Implementing Fiscal Infrastructure

INTRODUCTION

An annual self- monitoring of EHSD’s Head Start program was completed on August 15, 2024, covering the period 2023 to 2024. The monitoring was conducted as required by EHSD’s Fiscal Compliance Unit in accordance with the requirements of the Fiscal Compliance Accountant’s area of responsibility – Monitoring and Detection of noncompliance with fiscal requirements for internal and county policies, funding agency regulations and requirements, adherence to GAAP, proper use of negotiables items, appropriateness of claimed costs versus audited or documented costs, management of inventory and validity of cost.

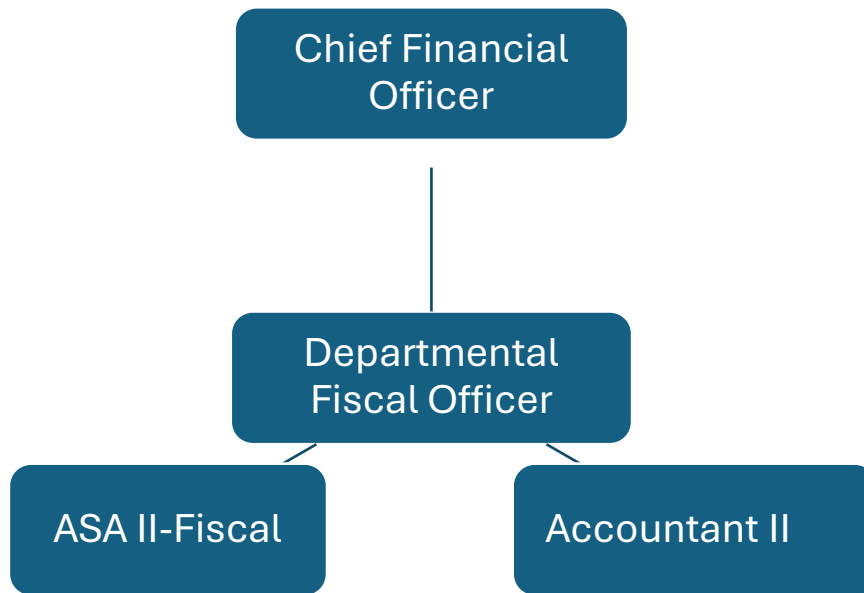
Monitoring is a mechanism for overseeing the stewardship of federal funds by verifying that funds are spent as mandated by legislation, post-award requirements, and regulations. Monitoring allows evaluation of whether programs offered are of high quality and meet the needs of those served by federal funds received. It also provides reasonable assurance that Federal awards are expended only for allowable activities and that the costs of goods and services charged to Federal awards are allowable and in accordance with the applicable cost principles.

CONTROL ENVIRONMENT

Organizational Structure:

The Employment and Human Services Department Community Services Bureau (CSB) administers the Head Start/Early Head Start (HS/EHS) programs. CSB’s annual budget is established during the County’s annual budget process. Key employees of EHSD CSB, that administers the fiscal aspect of the Head Start Program include **Navdeep Singh**, (EHSD CFO) **Donn Matsuzaki**, (EHSD CSB Departmental Fiscal Officer), **Ali Vahidizadeh** (ASA II-Fiscal) and **Kevin Ayyoub** (Accountant II). They are responsible for preparing the budget for review and approval by the Chief Financial Officer for Head Start/Early Head Start programs and American Rescue Plan (ARP) 2 Programs. The CFO submits the budget to EHSD Director for review and final approval. The CSB team communicates the policy and procedures for the operation of the program to Head State grantees through Information Memorandum, Program Instructions, Head Start Laws, Regulations and Performance Standards.

Head Start Programs-Org Chart



Financial reports are reviewed to ascertain costs incurred align with drawdowns and the approved budget, and for compliance with federal cost principles.

Allowable Activities and Costs:

45 CFR 75.403 Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.

(d) Be accorded consistent treatment. A cost may not be assigned to Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.

(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. See also [§ 75.306\(b\)](#).

(g) Be adequately documented. See also [§§ 75.300](#) through [75.309](#).

These programs are discretionary programs: costs incurred are reimbursable by the federal grantor. According to the Head Start regulations and cost principles, management and fiscal staff are cognizant of the need to correctly claim allowable federal costs.

Payroll expenditures – All CSB employees are County employees paid monthly based on job classification for the position. Positive time keeping records (approved timesheets per employee) are entered into CLOUDS (CSB’s time keeping system). All CSB fiscal staff use Time Study Buddy to report/allocate their hours by program and task.

The image shown below is a sample of the Clouds Time Reporting System options for time keeping:

																	Tue (7/16/2024)						
Enter Payroll Information		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Hours Paid		8.00	8.00	8.00	8.00	8.00	-	-	8.00	8.00	8.00	8.00	8.00	-	-	8.00	8.00	8.00	8.00	8.00	-	-	8.00
Less: Paid Time Off		2.00	-	-	8.00	8.00	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Time Study Hours		6.00	8.00	8.00	-	-	-	-	8.00	8.00	8.00	8.00	8.00	-	-	8.00	8.00	8.00	8.00	8.00	-	-	8.00
Enter Time Study Hours																	used: 0.00 of 8.00						
CSB1401	CSB Administrative Services	3.00	4.00	4.00	-	-	-	-	4.00	4.00	4.00	4.00	4.00	-	-	4.00		-	-	-	-	-	-
CSB1407	CSB CSBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
CSB1432	CSB Head Start Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
CSB1442	CSB LIHEAP	3.00	4.00	4.00	-	-	-	-	4.00	4.00	4.00	4.00	4.00	-	-	4.00		-	-	-	-	-	-
CSB1462	CSB Early Head Start	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
CSB1482	CSB Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
CSB1803	CSB Child Development Administrative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
CSB1862	CSB CAPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
CSB1874	CSB Stage 2 Child Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
DR0001	State of Emergency Declaration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
E	Generic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
		EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT	EDIT
																	DONE						

Federal regulations establish the cost principles for Head Start grants. Costs that are allowed must be necessary, reasonable and allocable.

Federal Financial Report SF-425

The SF-425 is a standard form that awardees use to report cumulative expenses (calculated by adding all expenses from the beginning of the award to date) incurred under each award numbers. These expenses can be categorized as cash disbursed or as incurred but not yet paid (accounts payable).

All Head Start recipients are required to submit financial reports detailing the expenditure incurred and paid for their awards. Filing requirements for most recipients are satisfied using the Federal Financial Report SF-425. Recipients currently submit three SF-425 reports for a 12-month budget period. Federal awards that have budget periods starting on or after October 1, 2023, will only be required to submit a semi-annual and an annual report for a budget period. Generally, awards are for a 12-month budget period. Semi-annual and annual reports are cumulative, covering either 6 or 12 months of expenditure, respectively.

Tangible Personal Property Report SF-428

Recipients are required to provide Tangible Personal Property Report SF-428 and SF-428B, and SF-428S if needed, not later than 120 days after the close of the project period.

Non-Construction Programs Form SF-424A

This form is the budget information form for non-construction programs. It is a required piece of non-construction related grant applications. Finally, it must match references of your budget throughout your application, specifically question 18 of Form SF-424 and your budget narrative

Direct costs – Direct costs consist of expenditure to provide care for the children. Caretaker benefits are reimbursed monthly and administrative costs are reimbursed on a quarterly basis.

Salaries and benefits allocation:

Each task and job ties to a specific org. number. Staff charge daily tasks to specific org. numbers, which determine how many allocable hours are charged to the grant or the County's General Fund. Depending on the position and duties performed, a staff member may allocate their time to multiple org numbers in one day. In this case, hours that are charged to the grant are allocated based on documented records.

Ali Vahidizadeh (ASA II-Fiscal) prepares a journal voucher as part of the corrective actions to correct any adjustment for unallowable costs. Ali Vahidizadeh will investigate the cause and follow up with the staff to avoid future occurrences.

The DFO reviews and approves the work of the accountant and has the JV's entered in the County's Financial Management System, Workday, with supporting documentation, for Auditor-Controller Office review and approval prior to posting to the GL.

Control Activities:

Department personnel are aware of the need to separately identify and record allowable federal costs. To prevent the misuse of funds, each grant project and budget is accounted for in the County's Budget Formulation and Management (BFM) Financial System using unique Project Number which identify grants by the program. The Department records Head Start related expenditures in the general ledger under Org. 1419-1530.

The grant agreements for Head Start specifying the funding amounts and include guidance and/or conditions applicable for the programs. To ensure that there is reasonable assurance that federal awards are expended only for allowable activities, EHSD has controls in place for the review and approval of invoices to ensure that costs charged to Head Start are allowable.

I. APPROACH AND METHODOLOGY

The accounts, records, and procedures of EHSD's Fiscal Unit have been examined/monitored. The scope of the review/monitoring includes the review of financial practices and procedures associated with the receipt and disbursement of funds received from grantors.

Quarterly monitoring began on April 1, 2023, and the following areas were included in the quarterly review:

- Administrative Cost – verify administrative costs are documented and appropriately charged to the correct program
- Non-Federal Share – verify only allowable costs of the grant award are charged to the federal grant
- Cost allocation – review direct and indirect cost based on documented time studies and cost centers
- Required reporting – ascertain required reports are submitted when due and for accuracy to the appropriate agencies – Policy Council, Board, PMS

To confirm if the following financial condition existed:

- Assets were adequately safeguarded
- Adequate internal controls were put in place and working.
- Administrative, statutory, contractual and proper regulatory requirements were followed
- Accuracy and reliability of records.

I conducted independent observations and reviewed relevant documents. Conclusions were written based on the analysis of the results.

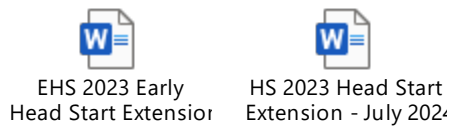
SUMMARY OF REVIEW AND FINDING

I. Budget Review

Community Services Bureau (CSB) complies with Contra Costa County policy and procedures for budget preparation and submission of budgets by program, and funding source. Below is a snippet of the budget by line items from the Office of Head Start.



Below is the extension of 2023 unobligated funds Early Head Start Program. The grant narrative and Budget were reviewed. Budgeted costs are necessary and reasonable and allocated to the Federal awards.



The cost allocation methodology shows how costs are allocated to the program and common costs, such as rent, allocated across various Programs is reasonable.

II. Review of Demand/Invoice:

The self-monitoring review focused on CSB Program and Fiscal staff processes in place for the review and approval of Demands/Invoices. The monitoring review is to determine if cost were allowable, allocated correctly and for the program.

When the contract is executed, County advances 20% of the total Delegate contract amount to the Delegate. This is to ensure smooth operation without any hindrance. The Delegate agency is mandated to submit on a timely basis, signed expenditure reports which must be incurred and paid prior to reimbursement. The amounts reported with detailed supporting documentation are signed prior to submission. Based on the report, the actual amount is charged to the program.



The December 2023, January 2024 and April 2024 demands from YMCA, attached, were reviewed during the monitoring period. These demands were sent to CSB and initially reviewed

by CSB program staff to verify tasks, milestones, and deliverables were for the billed period. Demand must include supporting documentation (invoices and proof of payment). Program staff signs off and forward them to Fiscal for processing if requirements are met.

Though evidence from the monitoring showed that copies of invoices and proof of payments were not included by YMCA for these December 2023, January 2024 and April 2024 demands because of the large volume of transactions, the on-site review report dated December 21, 2023, prepared by Deo Kasule (Accountant III) during the subrecipient monitoring process at the Delegate Agency, showed that invoices and proof of payment were reviewed and found to be in compliance with **45 CFR 75.403(g)**.

III. Equipment Management – capital outlay over \$5,000.

45 CFR 75.320(d) Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under Federal award, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken, and the results reconciled with the property records at least once every **two years**.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition.
- (5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

I reviewed the inventory tracking sheet below and found that CSB currently adhere to the County's Policy and Procedures and **45 CFR 75.320** for the management of assets as it relates to subrecipients.



CSB Head
Start_Early Head Sta

IV. Quarterly Reporting to Head Start – Payment Management System (PMS)

This is where Office of Head Start reimburses expenses drawn against the Grant. The Auditor-Controller (General Accounting) makes use of this System to drawdown funds.

CSB submits a monthly financial report (summary of expenditures) to the Auditor-Controller, Mary-Bowes Tobol, who does the monthly drawdowns and submits the report into PMS based on expenditures posted to the program. CSB reconciles the expenditures to Workday Financial System General Ledger reports.

At month -end close, Ali Vahidizadeh (ASA II-Fiscal) prepares and classifies the Early Head Start expenditures from the reports generated from transactions entered Contra County County’s financial management system, Workday. The financial report on Expenditures Detail by org. numbers 1428-1537/Budget Statement org. number 1460, removing any non- Head Start expenditures, e.g., org. number 1470 assigned to ARP/CRRSA, and org. number 1464 assigned to CCP2 closing and other revenue org. number 9431 that offset against expenditures. (See Head Start Expenditure details below). Ali Vahidizadeh (ASA II-Fiscal) reviews the details and prepares the monthly monitoring worksheet, which is the basis for preparing the Drawdown worksheet. This is reviewed and signed by the DFO and submitted to Auditors for drawdown of funds from the Payment Management System (PMS).



Head Start
Expenditure_Details

County of Contra Costa Budget Statement 2023 – 2024



EHS_Budget_Statem
ent.pdf

Drawdowns are subsequently verified if payment has been received and recorded from the Auditors report under revenue org. number 1462 sub-account 9552.

The documents and procedures used by staff to prepare the drawdown of funds from Head Start were reviewed. EHSD has proper internal controls in place and the methodology used ensures drawdowns only include allowable Head Start expenditures.

Drawdown.

AWARD NO.09CH010862-05

MONTHLY FINANCIAL REPORT

EARLY HEAD START PROGRAM

January 1, 2023 - June 30, 2024


ACCOUNT # PA 22 & 21

Org. No. 1462

BUDGET CATEGORY		PERIOD 11		PERIOD 11				%
		May 2024		May 2024				
		Current Month	County Adjustment	Y.T.D. Expenditures	CARRYOVER 2022 FUNDS	ADJUSTED BUDGET	BALANCE	
A.	Personnel	86,095.75		1,633,308.74	970,620	4,440,409	2,807,100.26	36.78%
B.	Fringes	51,863.01		1,096,548.99		1,462,739	366,190.01	74.97%
C.	Travel	3,957.97		18,800.12		22,185	3,384.88	84.74%
D.	Equipment			36,452.88		70,000	33,547.12	52.08%
E.	Supplies	28,452.63		142,352.22	92,500	576,000	433,647.78	24.71%
F.	Contractual	203,142.92		3,233,175.85	61,750	3,715,363	482,187.15	87.02%
G.	Construction			0.00		-	0.00	0.00%
H.	Other	70,410.80		464,168.41	154,299	4,754,604	4,290,435.59	9.76%
J.	Indirect Costs	7,690.07		192,589.53		557,866	365,276.47	34.52%
TOTAL FEDERAL		451,613.14	0.00	6,817,396.75	1,279,169	15,599,166	8,781,769.25	43.70%

Revenue Allocation: Org # 1462/ Sub Acct # 9552

\$ 451,613.14


Prepared By: Ali Vahidizadeh


Approved By: Donn Matsuzaki
Fiscal Officer
(925)-608-4832


Date

SUMMARY OF RECOMMENDATION

1.1 Complete supporting documentation should be submitted with Demands for allowable cost under the Federal awards. This helps to substantiate the expenditures on the invoices. CSB should increase the sample sizes for invoices and proof of payment during the on-site review exercise.

Prepared by:

Kizito Agboma CFE.
Social Service Fiscal Compliance Accountant
Employment and Human Services Department
Contra Costa County.