RESOLUTION NO. 2026~~3~~/XXX~~274~~

RESOLUTION OF THE BOARD OF SUPERVISORS ESTABLISHING THE FORMAL GOVERNANCE STRUCTURE FOR THE CONTRA COSTA COUNTY HEAD START PROGRAM

The Contra Costa County Board of Supervisors resolves as follows:

The formal governance structure for the Contra Costa County Head Start program is established by the Board of Supervisors as follows:

I. GENERAL

This policy of the Board of Supervisors establishes and describes the formal structure of program governance for the Contra Costa County Head Start program, including the oversight of quality services for children and families and procedures for making decisions related to program design and implementation. ~~To the extent that the provisions of this policy conflict with the provisions of the 2019-2021 Community Services Bureau Policies & Procedures Manual approved by the Board of Supervisors on July 30, 2019 (attached as Exhibit A), this policy will prevail and be given full effect.~~ This policy supersedes Head Start Agency Governance Policy No. 2023/274~~22-60~~, approved by the Board of Supervisors on July 13, 2023~~October 18, 2022~~. This policy of the Board of Supervisors, as approved by resolution by the Board of Supervisors, binds the Board of Supervisors to its legal and
fiscal responsibilities, as set forth herein.

II. REFERENCES

A. Head Start Program Performance Standards (45 CFR 1301.2) (see 45 CFR chapter XII)

B. Head Start Act section 642(c)(1) (see 42 U.S.C. 9837)

C. Contra Costa County Administrative Bulletins 100 (General), 200 (Budget & Fiscal), 300 600 (Payroll & Timekeeping), 400 (Personnel), 500 (Property & Equipment), 600 (Purchasing)

D. Employment & Human Services Department Manual, Memoranda, and other requirements

III. POLICY OF THE BOARD OF SUPERVISORS

A. <u>Governing Body</u>. The five members of the Contra Costa County Board of Supervisors serve as the governing body ("Board") of the County's Head Start Agency ("agency") which operates the County's Head Start program ("Program").

1. <u>Responsibilities</u>. The Board shall:

a. have legal and fiscal responsibility for administering and overseeing programs under the Head Start Act, including the safeguarding of Federal funds;

b. adopt practices that assure active, independent, and informed governance of the Head Start agency, including practices consistent with Head Start Act section 642, subsection (d)(1), and fully participate in the development, planning, and evaluation of the Head Start programs involved;

c. be responsible for ensuring compliance with Federal laws (including regulations) and applicable State, tribal, and local laws (including regulations); and

d. be responsible for other activities, including:

(1) selecting delegate agencies and the service areas for such agencies;

(2) establishing procedures and criteria for recruitment, selection, and enrollment of children;

(3) reviewing all applications for funding and amendments to applications for funding for programs under the Head Start Act;

(4) establishing procedures and guidelines for accessing and collecting information described in Head Start Act section 642, subsection (d)(2);

(5) reviewing and approving all major policies of the agency, including:

(a) the annual self-assessment and financial audit;

(b) the agency's progress in carrying out the programmatic and fiscal provisions in such agency's grant application, including implementation of corrective actions; and

(c) personnel policies of the agency regarding the hiring, evaluation, termination, and compensation of agency employees;

(6) developing procedures for how members of the Policy Council are selected, consistent with Head Start Act section 642(c), paragraph (2)(B). The Board adopted bylaws of the Policy Council on April 27, 2021. Any amendments to the Policy Council bylaws shall be approved by the Board in accordance with the Head Start Act. The number of members for the Policy Council is determined by multiplying the total number of Head Start and Early Head Start slots at each site by 1/60 (one representative for each 60 slots);

(7) approving financial management, accounting, and reporting policies, and compliance with laws and regulations related to financial statements, including the:

(a) approval of all major financial expenditures of the agency;

(b) annual approval of the operating budget of the agency;

(c) selection (except when a financial auditor is assigned by the State under State law or is assigned under local law) of independent financial auditors who shall report all critical accounting policies and practices to the governing body; and

(d) monitoring of the agency's actions to correct any audit findings and of other action necessary to comply with applicable laws (including regulations) governing financial statement and accounting practices;

(8) reviewing results from monitoring conducted under Head Start Act section 641A(c), including appropriate follow-up activities;

(9) approving personnel policies and procedures, including policies and procedures regarding the hiring, evaluation, compensation, and termination of the Executive Director, Head Start Director, Director of Human Resources, Chief Fiscal Officer, and any other person in an equivalent position with the agency;

(10) establishing, adopting, and periodically updating written standards of conduct that establish standards and formal procedures for disclosing, addressing, and resolving:

(a) any conflict of interest, and any appearance of a conflict of interest, by members of the Board, officers and employees of the Head Start agency, and consultants and agents who provide services or furnish goods to the Head Start agency; and

(b) complaints, including investigations, when appropriate; and

(11) to the extent practicable and appropriate, at the discretion of the Board, establishing advisory committees to oversee key responsibilities related to program governance and improvement of the Program involved.

(12) Each Board member shall visit at least one Head Start center in the Board member's district annually.

2. Monthly Report. A monthly report addressing, but not limited to, the topics specified below will be sent to all members of the Board. The Head Start Executive Director and the Head Start Director will present the monthly report at a public meeting to the Board, who will receive and discuss the report and provide any direction at the meeting.

   a. Program financial statements including credit card expenditures;
   b. Program information summaries;
   c. Program enrollment reports including attendance reports for children whose care is partially subsidized by another public entity;
   d. Meals and snacks provided through programs of the Department of Agriculture;
   e. Community needs assessment;
   f. Communication and guidance from the Head Start Secretary;
   g. Program information reports; and
   h. Tracking of complaints, including the status of their resolution and any corrective actions.

3. Conflict of Interest. Members of the Board hold their position as a result of public election. Under Head Start Act section 642(c)(1)(D), members of the Board are authorized to serve as members of the governing body of the agency. Members receive compensation in their capacity as elected members of the Contra Costa County Board of Supervisors and do not receive any additional compensation as members of the governing body of the agency. Members of the Board must not have a financial conflict of interest with the Program, including with the delegate agency. Board members must report to the Program all their immediate family members who are employed by the County or by the delegate agency, and the County will report such information to the Head Start Secretary.

4. Training. The Board will receive annual training, including, at a minimum, governance training. Appropriate training and technical assistance shall be provided to the members of the Board to ensure the Board members understand the information the members receive and can effectively oversee and participate in the programs of the Head Start agency. New

Board members who take office after the annual training for that year will receive the annual training within three months after taking office. This training shall be in addition to all existing training requirements for elected officials as required under state law.

B. Head Start Oversight Committee. The Head Start Oversight Committee is established, as authorized by 45 CFR 1301.2(c). The Head Start Oversight Committee is an advisory committee of the Board of Supervisors. The Committee is comprised of two members of the Board, appointed annually by the Board. The Committee shall meet ~~every other month~~six (6) times per calendar year, or more frequently as necessary. The Committee will make recommendations to the Board on key responsibilities related to program governance and improvement of the Head Start Program. The Board does not delegate to the Committee any of the Board's legal and fiscal responsibilities under the Head Start Act or Head Start Performance Standards.

C. Head Start Executive Director. The Board designates the Employment & Human Services Department Director as the Head Start Executive Director ("Executive Director"). No Head Start funds will be utilized to pay any part of the incumbent's salary. The Board does not delegate to the Executive Director any of the Board's legal and fiscal responsibilities under the Head Start Act or Head Start Performance Standards. All duties and responsibilities assigned to the Executive Director do not replace the administrative responsibilities of the Board. The Executive Director has the following duties:

1. To carry out and implement the programmatic and fiscal obligations of the Head Start grant, as directed by the Board;

2. To access and collect information necessary for the Monthly Report (see above) and present the Monthly Report to the Board;

3. To hire, evaluate, and terminate Program employees, including the Head Start Director, in accordance with the applicable Memoranda of Understanding, the Personnel Management Regulations, and the Salary Regulations, all of which were adopted by the Contra Costa County Board of Supervisors;

4. To implement, consistent with this policy and the Head Start Act, the selection of members of the Policy Council at each site, by multiplying the total number of Head Start and Early Head Start slots at each site by 1/60 (one representative for each 60 slots). The Board shall ensure that Policy Council members are selected as outlined in Head Start Act section 642(c)(1)(E)(iv)(5)(VII);

5. To recommend, subject to Board approval, actions to correct audit findings pertaining to financial statement and accounting practices and to monitor Program operations to cure the audit findings; and

6. To ensure compliance with all other Head Start Act and Program Performance Standards requirements not otherwise explicitly identified in this policy.

D. Policy Council. The Policy Council is elected by the parents of the children currently enrolled in the Program and is comprised of parents of children currently enrolled in the Program, including the delegate agency, and members at large of the community served by the Program, including parents of children formerly enrolled in the Program. The majority of the Policy Council membership must be comprised of parents of children currently enrolled in the Program. The Policy Council is responsible for the direction of the Program, including Program design and operation, and long- and short-term planning goals and objectives, taking into account the annual communitywide strategic planning and needs assessment and self-assessment.

1. Responsibilities. The Policy Council will approve and submit to the Board decisions about the following:

    a. Activities to support the active involvement of parents in supporting program operations, including policies to ensure that the County is responsive to community and parent needs;
    b. Program recruitment, selection, and enrollment priorities;
    c. Applications for funding and amendments to applications for funding for programs, prior to the submission of the funding applications;
    d. Budget planning for program expenditures, including policies for reimbursement and participation in Policy Council activities;
    e. Policy Council bylaws. The Board adopted the bylaws of the Policy Council on April 27, 2021. Any amendments to the Policy Council bylaws shall be approved by the Board in accordance with the Head Start Act;
    f. Program personnel policies and decisions regarding the employment of program staff, consistent with Head Start Act section 642(c)(1)(E)(iv)(iX), including standards of conduct for program staff, contractors, and volunteers, and criteria for the employment and dismissal of program staff; and
    g. Developing procedures for how Policy Council members are elected; and
    h. Recommendations on the selection of delegate agencies and the service areas for such agencies.

2. Conflict of Interest. Members of the Policy Council must not have a conflict of interest with the County, including any delegate agency, and must not receive compensation for serving on the Policy Council or for providing services to the County.

3. Training. Appropriate training and technical assistance shall be provided to the members of the Policy Council to ensure the members understand the information the members receive and can effectively oversee and participate in the programs of the Head Start agency. This training shall be in addition to all existing training requirements for advisory body officials as required under state law.

RESOLUTION NO. 202~~6~~3/~~499~~XXX

RESOLUTION OF THE BOARD OF SUPERVISORS ESTABLISHING THE INTERNAL CONTROLS THAT APPLY TO CONTRA COSTA COUNTY HEAD START PROGRAM FUNDS, ASSETS, AND EQUIPMENT

The Contra Costa County Board of Supervisors resolves as follows:

I. GENERAL

This policy of the Board of Supervisors establishes and describes the internal controls that apply to Contra Costa County Head Start program funds, assets, and equipment. These internal controls conform to the internal control guidelines applicable to local agencies as established by the Controller of the State of California in accordance with California Government Code section 12422.5, and are in compliance with the Head Start Act's Post Federal Award Requirements regarding internal controls, as set forth in ~~45~~ 2 Code of Federal Regulations (CFR) section ~~75.303~~200 (Internal Controls).These policies and procedures also document how Contra Costa County complies with the Committee on Sponsoring Organizations (COSO) framework.

II. INTERNAL CONTROLS THAT APPLY TO CONTRA COSTA COUNTY HEAD START PROGRAM FUNDS, ASSETS, AND EQUIPMENT

A. The Contra Costa County Head Start program (Program) will maintain fiscal integrity through implementation of internal controls. This involves a financial system that ensures budget management, maintains control over current operations, and provides a complete and accurate record of fiscal management. The Program is governed by the Contra Costa County Board of Supervisors and operates within the financial information system of the County of Contra Costa. The Program operates under the County of Contra Costa's fiscal accountability rules, policies, and procedures, including the following:

1. Contra Costa County Administrative Bulletin 200 - Capital Asset Accounting and Budgeting Policy.
2. Contra Costa County Administrative Bulletin 205~~.1~~ - Cash-Receiving, Safeguarding and Depositing ~~(Attachment B)~~.
3. Contra Costa County Administrative Bulletin 212~~.1~~ - Internal Audit of County Departments and Offices ~~(Attachment C)~~.
4. Contra Costa County Administrative Bulletin 215~~.1~~ - Petty Cash Funds ~~(Attachment D)~~.
5. Contra Costa County Administrative Bulletin 600~~.3~~ - Purchasing Policies and Procedures ~~(Attachment E)~~. In accordance with ~~45~~ 2 CFR ~~75.327~~200.318, these procurement procedures reflect applicable State and

local laws and regulations, conform to applicable Federal law and the standards identified in ~~45~~ 2 CFR Part ~~75~~200, require the County to maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders, and include written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. Specifically, ethical standards mandated for County procurement activities include the following:

- Avoiding activities which would compromise or give the perception of compromising the best interests of the County;

- Actively promoting the concept of competition through bid solicitation consistent with this policy; and

- Refraining from engagement in any procurement activity in which an employee may have a personal or indirect financial interest in accordance with Government Code sections 87100 and 81703.

In addition, the following procurement standards apply to the Program pursuant to ~~45~~ 2 CFR ~~75.327~~200.318:

a) No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the County may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. Appropriate disciplinary actions will be applied for violations of such standards by officers, employees, or agents of the County.

b) The County will avoid acquisition of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

c) To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal Government, the County is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.

d) The County is encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

e) The County is encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.

f) The County will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. See also ~~45~~ 2 CFR ~~75.213~~200.214.

g) The County will maintain records sufficiently to detail the history of' procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

The following provision will be included in all contracts entered into by the County on behalf of the Program: "Contractor shall establish safeguards to prohibit employees or officers from using their positions for a purpose which could result in private gain, or gives the appearance of being motivated for private gain for themselves or others, particularly those with whom they have family, business or other ties. Contractor should maintain a code or standard of conduct that governs the performance of its officers, employees or agents in the award and administration of contracts and provides for appropriate disciplinary actions for noncompliance. The standards shall include, but not be limited to, prohibition against soliciting or accepting gratuities, favors or anything of monetary value from subcontractors or potential subcontractors. Per ~~45~~ 2 CFR ~~75~~200.113, Contractor shall disclose, in a timely manner, in writing to County all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Contract. Contractors may be required to report certain civil, criminal, or administrative proceedings to the System for Award Management SAM. Failure to make required disclosures can result in any of the remedies described in ~~45~~ 2 CFR ~~75.371~~200.339, including suspension or debarment."

6. Accounting Standards and Procedures for Counties Manual - 2025 Edition~~California State Controller's Office 2023 Edition -Accounting Standards and Procedures for Counties~~.

7. California State Controller's Office - 2015 Internal Control Guidelines for California Local Agencies.

B. The Program also operates under the following policies:

1. Contra Costa County, EHSD, Community Services Bureau -Fixed Assets, Information Technology, Low-Value Inventory and Clouds Data System Policies and Procedures (Attachment F), and the Equipment Inventory form attached thereto (see 2~~45~~ CFR section ~~75.320~~200.313(d)(l)).

2. Contra Costa County, EHSD, Departmental Fiscal Policy-Fiscal Monitoring of Subrecipient (Attachment G) (see ~~45 CFR 75.303(c)).~~2 CFR 200.303(c)).

3. Contra Costa County, EHSD, Community Services Bureau- Cost Allocation Plan (Attachment H).

C. Monitoring. In addition to the monitoring provisions contained in the above policies, the Program will be monitored as follows:

1. Monthly Reports to Governing Board. The Head Start Executive Director and the Head Start Director will present a fiscal report to the Board as part of the monthly report required by Section III.A.2 of the Contra Costa County Head Start Program Formal Governance Policy adopted by the Board of Supervisors. At a minimum, the fiscal report will contain the following:

   - Summaries of Program financial statements, including total expenditures and revenue received to date;
   - Results of Sub-Recipient monitoring activities, including information

related corrective actions plans entered with delegate agencies, if any; and

- Results of self-monitoring activities, including information related to corrective action plans implemented within the County's Head Start program, if any.

2. ~~Bi-Monthly~~ Reports to the Head Start Oversight Committee. The Head Start Executive Director and the Head Start Director will present a fiscal report to the Head Start Oversight Committee ~~on a bi-monthly (every other month) basis~~six (6) times per calendar year. At a minimum, the fiscal report will contain the following:

   - Detailed Program financial statements, including expenditure information by recipient and sub-recipient at the object level (i.e., Salaries & Benefits, Services and Supplies, Other Charges, Fixed Assets, and Expenditure Transfers) and revenue by major federal and state grant type;

   - Details about Sub-Recipient monitoring activities, including schedules for planned monitoring activities, updates of ongoing monitoring activities, results of monitoring activities and status of monitoring of corrective action plans entered with sub-recipients; and

   - Details about self-monitoring activities, including schedules for planned monitoring activities, updates of ongoing monitoring activities, results of monitoring activities and status of internal monitoring of corrective action plans.

3. Self-monitoring. The self-monitoring required by ~~45~~ 2 CFR ~~75~~200.303(c) is set forth in Appendix 15 of Contra Costa County, EHSD, Departmental Fiscal Policy - Fiscal Monitoring of Subrecipient. Initial self-monitoring (in 2023) will take place quarterly and will take place semi-annually thereafter. Compliance assessments will be conducted to ensure:

   - Compliance with statutory requirements.
   - Review of internal checks/controls.
   - Review of financial documents.
   - Review of business practices, processes and policies.

D. Training. In addition to the training provisions contained in the above policies, the Head Start Executive Director and the Head Start Director will cause employees to be provided with fiscal training on a regular basis to employees on the above policies and ensure the following:

1. Agendas. Training agendas will explicitly identify each of the fiscal policies applicable to the County Head Start Program.

2. Materials. Copies of the policies and internal procedures to ensure compliance with the policies will be distributed in the training materials.

3. Attendance. Employee training attendance records will be maintained in a dedicated training file.

4. Head Start Committee Oversight. At the next regular meeting of the Head Start Standing Committee following a training event, the Head Start Executive Director and the Head Start Director will provide an update on training to the Committee, including:

    - All the materials in Section II(D)(l-2) above will be included as attachments to the staff report; and

    - A listing of how many employees have not yet received training with a plan for when those employees are to receive training.

5. Governing Board Oversight. In the next regular, monthly Head Start Program report to the Board of Supervisors following a training event, the Head Start Executive Director and the Head Start Director will provide an update on training to the Board, including:

    - Date of the most recent fiscal training provided;
    - Summary of the fiscal training agenda;
    - Number of employees receiving fiscal training
    - Number of employees who still need fiscal training; and
    - Date of next fiscal training event.