

Fiscal Organizational Scan for New Directors

This tool is to be used to conduct a scan of the fiscal environment in a Head Start agency so that new Head Start directors will understand their roles, responsibilities, and opportunities to influence and improve Head Start fiscal management. If you are a new Head Start service area manager, using this tool will assist you in understanding the fiscal responsibilities of the Head Start director. If you are a new fiscal manager, using this tool will assist you in understanding how you can best support the Head Start director in carrying out his or her role.

Questions to Consider:	Scan Methods	Notes/Follow-up
About Organizational Structure		
<p>What is your fiscal role in the organization? (Circle all that apply.)</p> <p>Do you:</p> <ul style="list-style-type: none"> • Supervise the fiscal director? (Y/N) • Serve as a peer to the fiscal director? (Y/N) • Serve on a senior management team? (Y/N) • Work directly with fiscal staff? (Y/N) • Work with the governing body on fiscal issues? (Y/N) • Work with the Policy Council on fiscal issues? (Y/N) 	<p>Review organizational chart and job descriptions.</p>	
<p>What fiscal responsibilities do you have for:</p> <p>Head Start/Early Head Start (HS/EHS) budget development?</p> <p>HS/EHS budget monitoring?</p> <p>Internal fiscal reporting?</p> <p>External fiscal reporting?</p> <p>HS/EHS property</p>	<p>Review organizational chart and job descriptions; discuss with your supervisor and other fiscal stakeholders to ensure a common understanding of your responsibilities.</p>	

Questions to Consider:	Scan Methods	Notes/Follow-up
management? HS/EHS procurement? HS/EHS compensation?		
What fiscal authority do you have for: HS/EHS budget development? HS/EHS budget monitoring? Internal fiscal reporting? External fiscal reporting? HS/EHS property management? HS/EHS procurement? HS/EHS compensation?	Review organizational charts and job descriptions; discuss with your supervisor and other fiscal stakeholders to ensure a common understanding of your authority.	
About Communications Systems		
How is fiscal information communicated to you?	Interview fiscal director.	
What is your role/responsibility in communicating fiscal information to the governing body?	Interview supervisor.	
What is your role/responsibility in communicating fiscal information to your Policy Council?	Interview supervisor.	
How does your staff hear about fiscal information (e.g., budgets, reports)?	Interview fiscal director and staff.	
About Staff Fiscal Capabilities		
What are Head Start staff members' fiscal responsibilities and capabilities?	Review job descriptions and staff performance evaluations; interview staff.	
Does Head Start staff develop and oversee service location budgets?	Review job descriptions; interview staff.	
What are the Head Start fiscal responsibilities and capabilities of agency staff members?	Interview your fiscal director.	

Questions to Consider:	Scan Methods	Notes/Follow-up
About Fiscal Issues		
Are there outstanding audit issues?	Review audit reports for the past three years; interview your fiscal director.	
Are there outstanding Office of Head Start (OHS) monitoring findings that could impact fiscal operations?	Review the most recent OHS monitoring report; interview your fiscal director.	
Were there fiscal concerns identified through ongoing monitoring or in the last Self-Assessment report?	Review ongoing monitoring results and the last Self-Assessment to see if a fiscal systems review was included.	
About Fiscal Deadlines		
When is the organization's budgeting cycle (month-year)?	Review the current budget and budgeting process; interview your executive and/or fiscal director to determine your role in future budget development.	
When is the HS/EHS budgeting cycle?	Review the current HS/EHS funding guidance letter	
If the cycles are different, how are the two fiscal years reconciled?	Interview the fiscal director.	
In what year of the HS/EHS five-year project is your program?	Review the HS/EHS Notice of Award and/or funding guidance letter.	

- Share the results of this scan with your supervisor and the fiscal director to determine if they share your understanding of the organization's fiscal environment.

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