



## *Head Start A to Z, 2.0*



## Recordkeeping and Reporting



NATIONAL CENTER ON

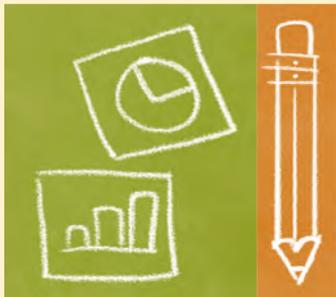
Program Management and Fiscal Operations

# Learning Objectives

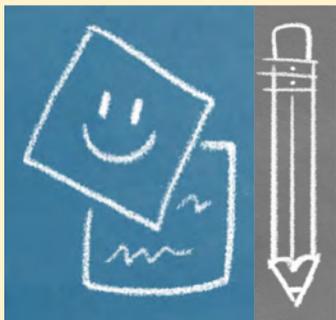
**As a result of this session, participants will:**



- Understand why accurate recordkeeping is a prerequisite for effective reporting
- Learn how the recordkeeping and reporting system supports other Head Start management systems



- Review regulatory requirements for recordkeeping and reporting
- Understand the Four Data Activities and Responsible Data Life Cycle as frameworks for information management



- Identify the role of leaders in supporting effective recordkeeping and reporting

# Six Guiding Principles for A to Z, 2.0

1

Successful programs are learning organizations.

2

The effective delivery of services grows out of strong systems.

3

Sound decision-making is informed by quality data.

4

Relationship-building is at the heart of transformational leadership.

5

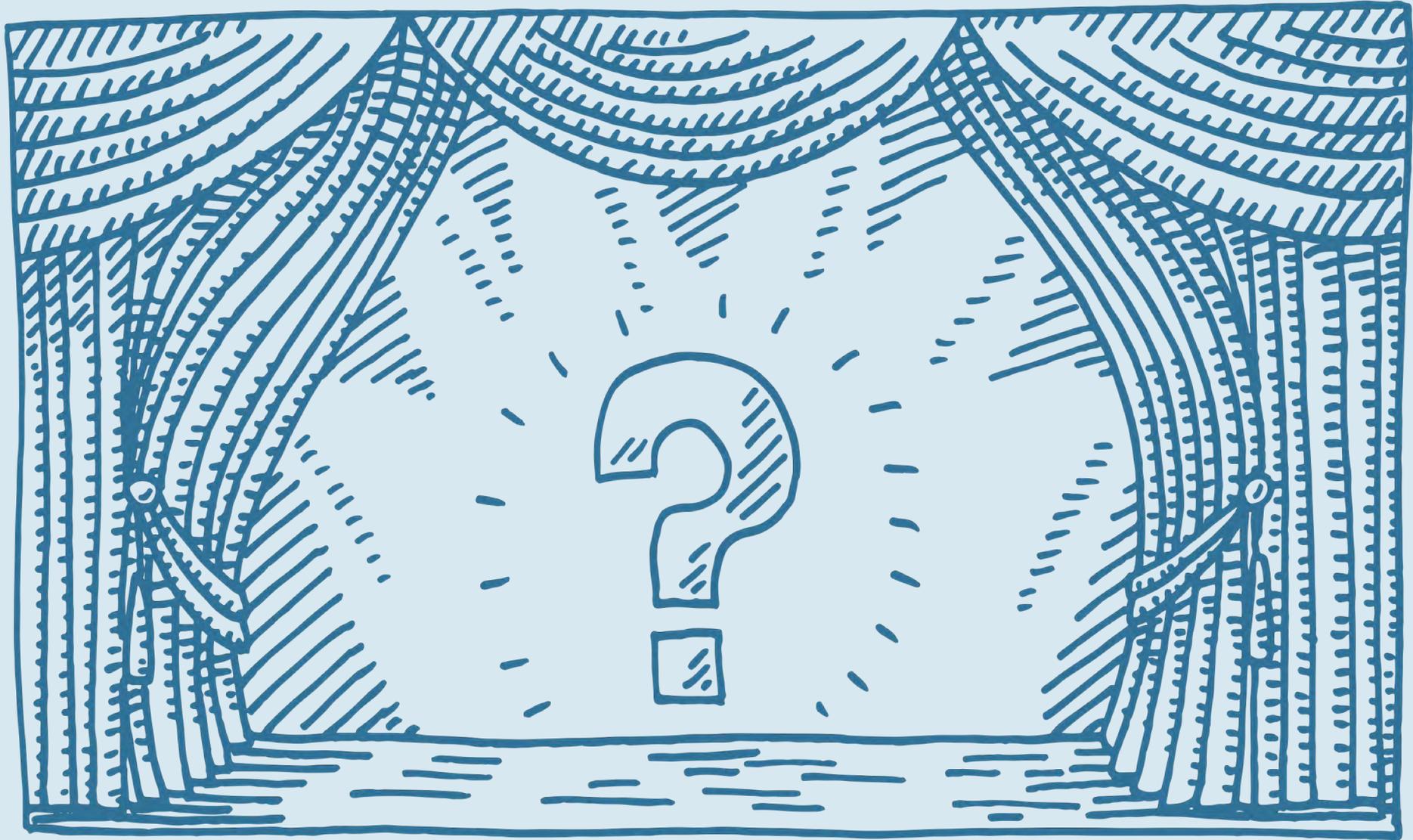
School readiness for all is our driving goal.

6

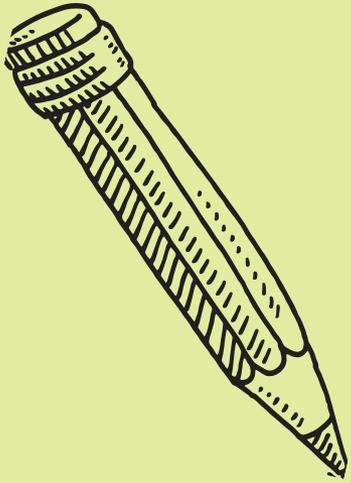
Culturally and linguistically diverse organizations rely on intentional, specific, and coordinated approaches.



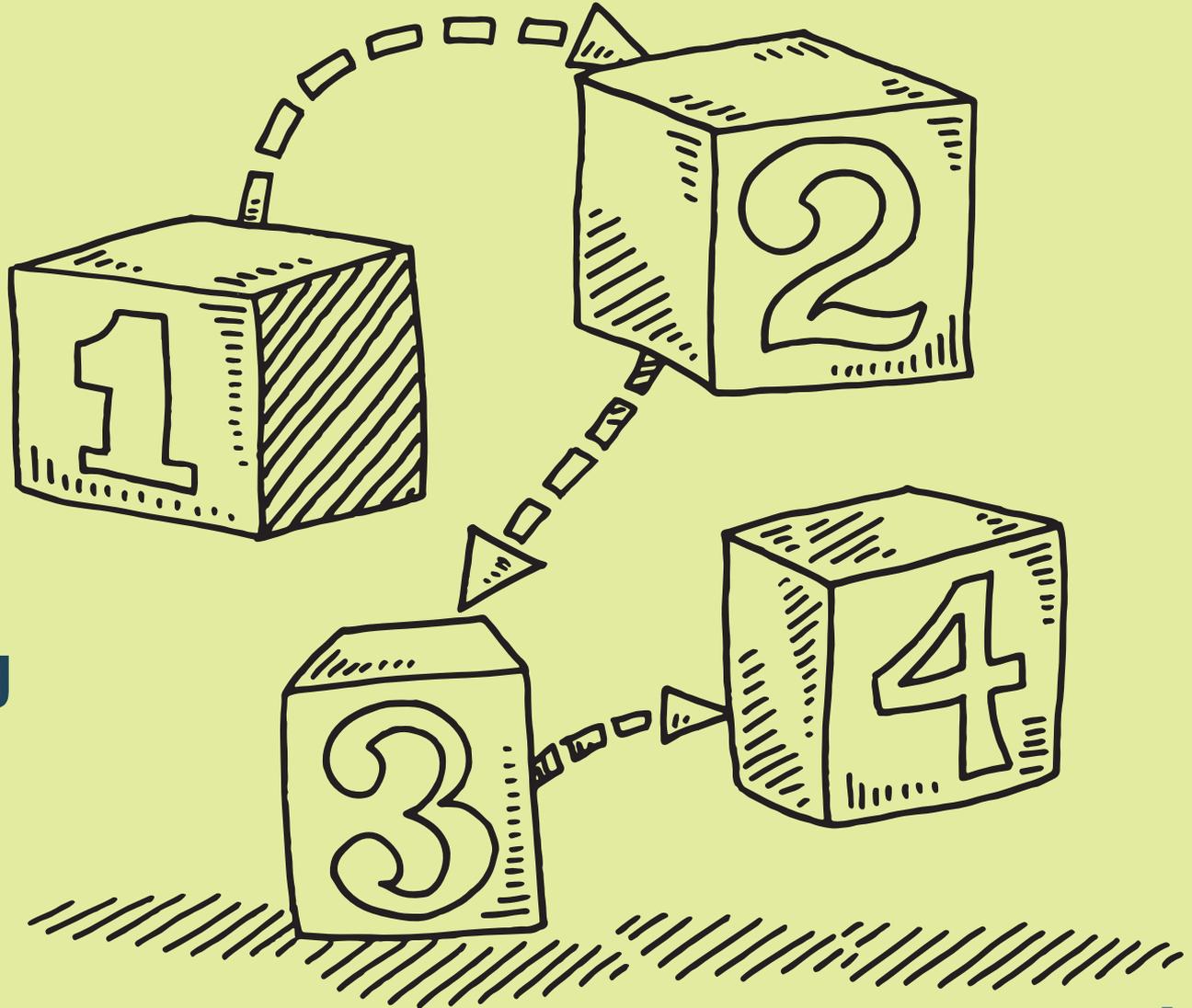
# Recordkeeping and Reporting: Setting the Stage



# Activity: Visual Program Model



**My program's  
recordkeeping  
and reporting  
system**



# Head Start Management Systems Wheel

Five-Year  
Project Period



# Recordkeeping and Reporting



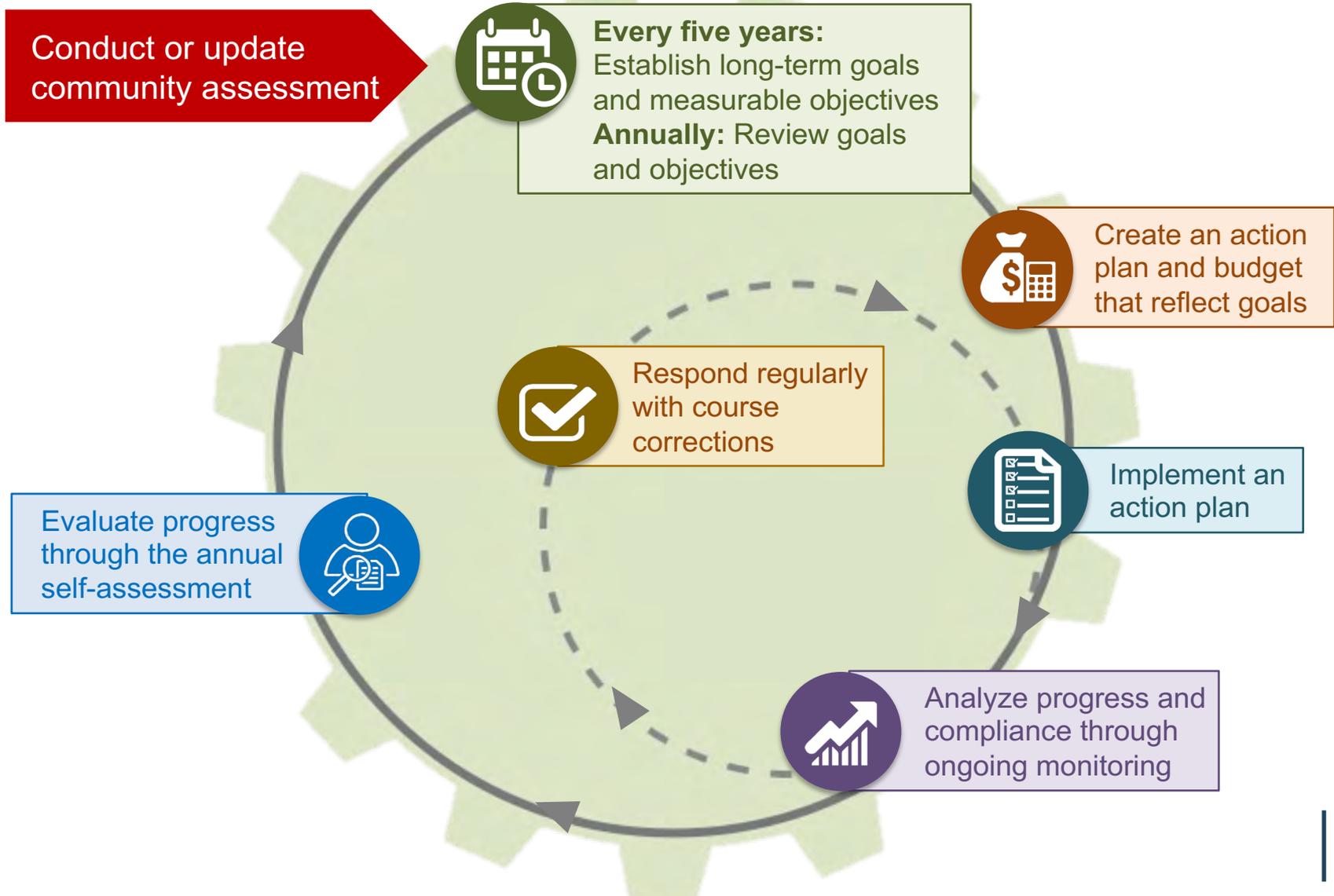
## Recordkeeping & Reporting

- Builds and maintains a program's institutional memory
- Oversees and distributes strategic reports and recordkeeping activities
- Informs staff, leadership, and external partners

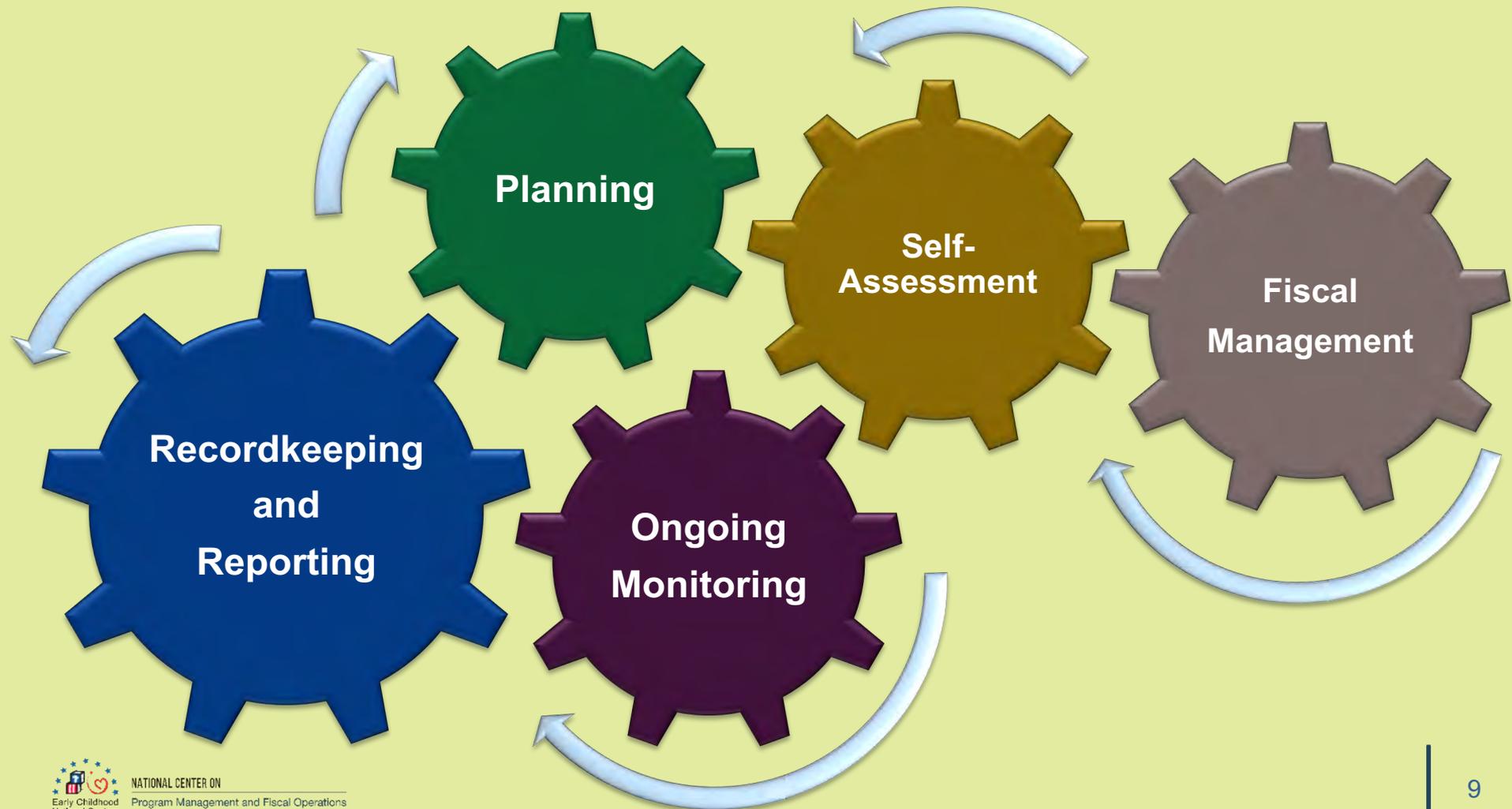
**Achieving program goals, 45 CFR §1302.102(d)**

**Protection for the Privacy of Child Records, 45 CFR §1303 Subpart C**

# Program Planning Cycle



# Systems Are Linked

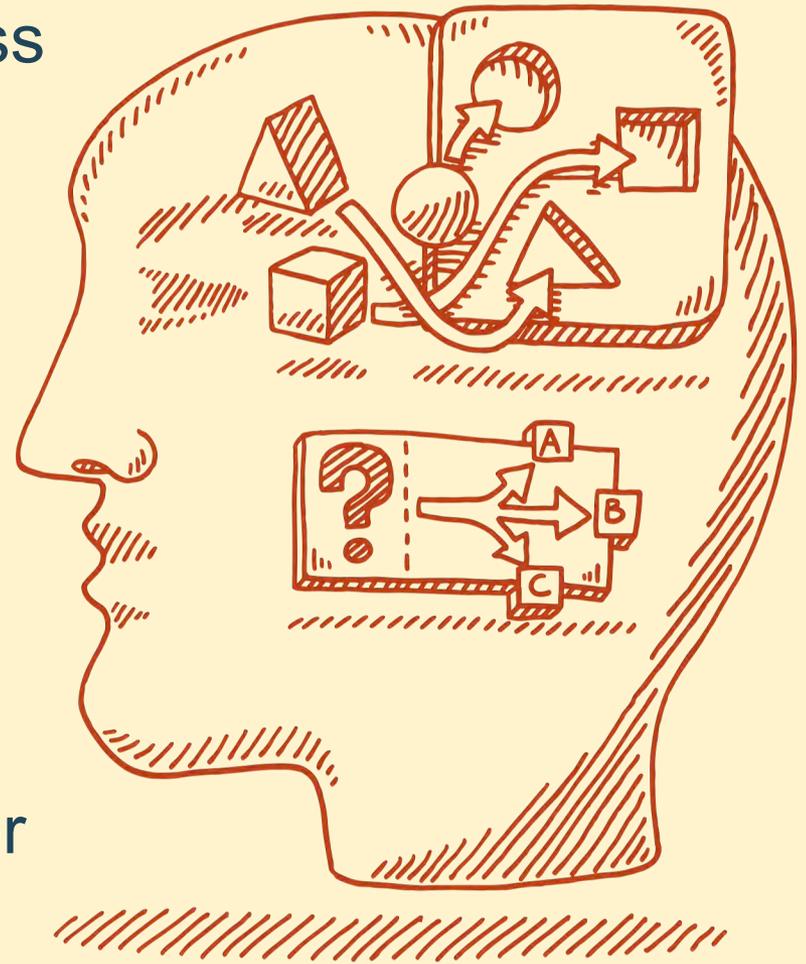


# Why Is Recordkeeping and Reporting Important?

- Documentation of completed work
- Program planning
- Program operations
- Program evaluation
- Ongoing monitoring and self-assessment
- Continuous improvement
- Communication
- Knowledge transfer
- Institutional memory
- Legal issues
- Risk management
- Leadership continuity

# Two Separate but Linked Processes

- Recordkeeping is the process of recording activities, transactions, and events into an information management system
- Reporting is the process of organizing records into topic-specific summaries that help us monitor our programs and tell us whether we are achieving our goals



# The Four Data Activities

**Recordkeeping**

**Prepare**

**Collect**

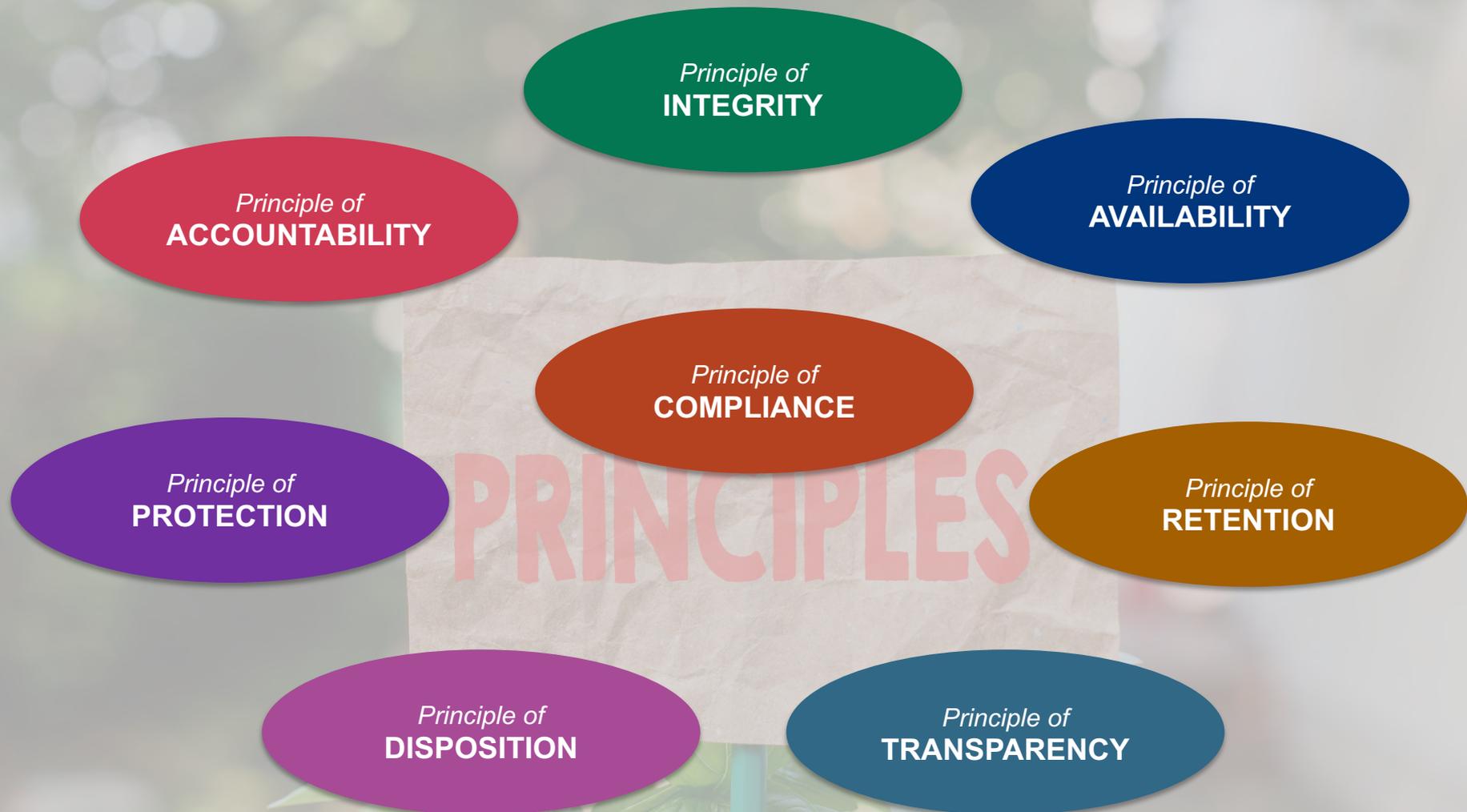
**Aggregate  
and  
Analyze**

**Use  
and  
Share**

**Reporting**



# Generally Accepted Recordkeeping Principles®



Source: ARMA International

# Head Start Requirements

Head Start Requirements	Corresponding Generally Accepted Recordkeeping Principles®
Availability	Availability
Usability	Availability
Integrity	Integrity
Security	Protection
Routine reports to internal and external stakeholders	Transparency, Accountability
Retention and disposal of certain records	Retention, Disposition
Rights of parents to inspect and correct records	Protection, Transparency

# Protecting Personally Identifiable Information



- Establishing procedures
- Confidentiality provisions
- Disclosures with and without parental consent
- Parental rights
- Maintaining records

**Protections for the privacy of child records,  
45 CFR §1303 Subpart C**

# Data Plan Development



## Guidance for Management of Program Data

Data management is the systematic development, implementation, and application of procedures to operationalize the quality and security of data systems. In accordance with Head Start Program Performance Standard (HSPPS) [45 CFR §1302.101\(b\)\(4\)](#), programs are required to implement a coordinated approach to the management of program data that supports its **availability, usability, integrity, and security**. A program must establish procedures on data management and have them approved by the governing body or Tribal Council and Policy Council. These four indicators will help programs establish procedures that ensure data quality and the effective use and sharing of data, while protecting the privacy of child records.

Use this self-evaluation to assess data practices in each of the four indicator areas. It offers programs an opportunity to reflect upon their work in each area. The supporting guidance feature at the end of each section provides suggestions for writing data management procedures. The final section, Leadership and Governance, has been added to highlight the role of leadership in data management.

Rate each element on a scale of 1 to 5.

- 1 – No, we haven't done this.
- 2 – We have identified this as an area of need.
- 3 – We are working toward this.
- 4 – We are almost there.
- 5 – Yes, we have accomplished this.

Programs can use their scores to develop action plans to move forward in establishing data management procedures. They can also use them to acknowledge and improve upon what has already been accomplished.

# Digital Data Inventory



## Digital Data Inventory

Type and source of data	Format (e.g., digital or paper)	Who collects and organizes it?	Who reviews it? How frequently?	Who manages it?	Who uses it?	Where is it stored?	Does it contain personally identifiable information (PII)?	How frequently is the data purged or archived?



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Program Management and Fiscal Operations

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A short break  
for participants  
to review their  
visual program  
models...



# Head Start Reporting

Programs must submit:

- Self-assessment and improvement plan
- Community assessment
- Financial, enrollment, PIR, and other regular reports
- Status reports
- Significant incident reports
- Annual report
- Quality improvement plan in case of deficiency



**Achieving program goals, 45 CFR §1302.102(d)**

**Grantee reporting requirements concerning certain conditions, 45 CFR §1304.12**

**Sec. 641A(g)(2) and 642(d)(2)**

# Summary of Reporting Requirements





## Summary of Reporting Requirements

The tables below outline reporting requirements for Head Start and Early Head Start grantees. Required reports are divided into three categories of activity: fiscal, governance, and service. Program governance plays a central role in managing data and reports across these three categories. It provides feedback, guidance, and approval as necessary.

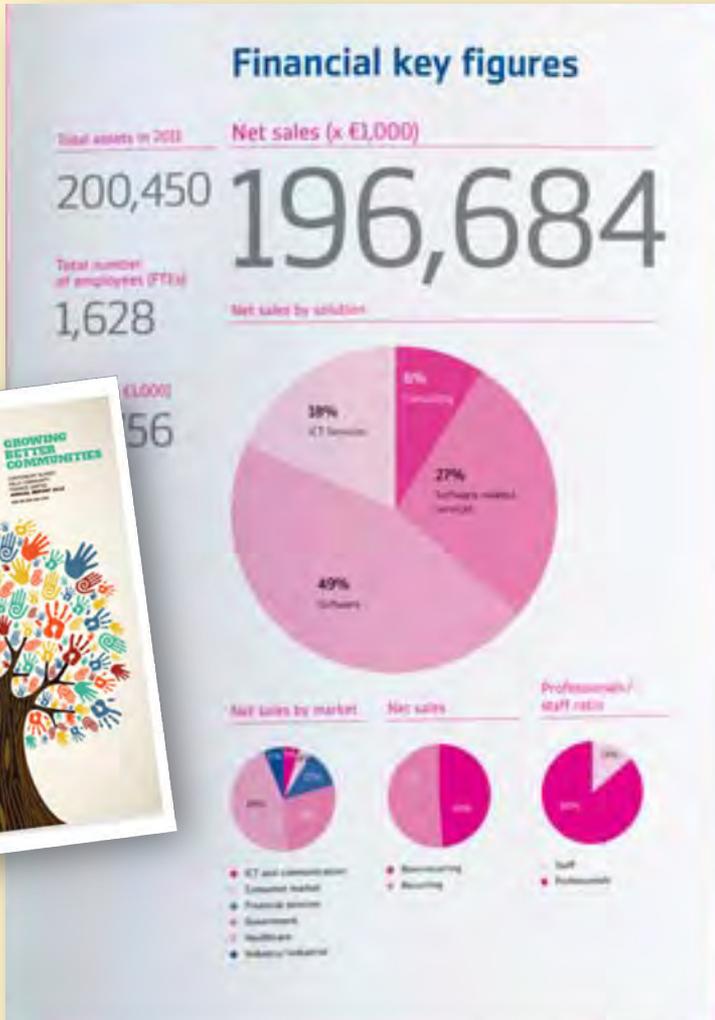
These tables are not all-inclusive lists of required reports. Read the tables from left to right, noting required reports, frequency or due dates, recordkeeping data from which reports are drawn, report recipients, and relevant regulations.

**Table 1: Fiscal Activity Reporting Requirements (External)**

Report	Frequency	Recordkeeping Sources	Recipient(s)	Reference
Single Audit	Annually (Funding Year)	<ul style="list-style-type: none"> <li>Accounting</li> <li>Financial statements</li> </ul>	<ul style="list-style-type: none"> <li>Federal Audit Clearinghouse</li> <li>Policy Council</li> <li>Governing body or Tribal Council</li> <li>Regional Office</li> </ul>	<a href="#">Sec. 647(c)(1-3)</a> <a href="#">Purpose, 45 CFR §75.100(d)</a>
SF-425 Cash Transactions, Expenditures	Quarterly (Program Year)	<ul style="list-style-type: none"> <li>Accounting</li> <li>Financial statements</li> </ul>	Regional Office	<a href="#">ACF-PHHS-17-04 Federal Reporting of Standard Forms (SF) 425 and 428</a>
SF-428A, B, and S Tangible Personal Property	Within 90 days of end of five-year grant	Tangible personal property	Regional Office	<a href="#">ACF-PHHS-17-04 Federal Reporting of Standard Forms (SF) 425 and 428</a>
SF-429A-C General Reporting	Annually (Program Year)	Electronic Submission of Real Property SF-429A-C	Regional Office	<a href="#">ACF-PHHS-17-03 Electronic Submission of Real Property Standard Form (SF)-429 and Attachments</a>
IRS Form 941	Quarterly (Calendar Year)	Tax return	Internal Revenue Service (IRS)	<a href="#">Instruction for IRS Form 941</a>
IRS Form 990	Annually (Calendar Year)	Tax-exempt	IRS	<a href="#">Instruction for IRS Form 990</a>
IRS Form 5500-EZ	Annually (Calendar Year)	<ul style="list-style-type: none"> <li>Retirement</li> <li>Staff files</li> </ul>	IRS	<a href="#">Instructions for IRS Form 5500-EZ</a>



# Your Annual Report



The 2013 unemployment rate nationwide for those with a college degree was 3.5%. According to some economists, we've essentially reached full employment for those with college degrees. For those with "in-demand" advanced credentials - CPAs and MBAs - unemployment is even lower.

80% of our candidates have advanced degrees and work experience.

85% of our candidates have advanced degrees and work experience.

91% of our candidates have advanced degrees and work experience.

### "HIGH-DEMAND" ROLES IN ACCOUNTING & FINANCE:

**ACCOUNTANTS**  
The demand for accountants is growing rapidly. The demand is growing and competition requirements make this a hot career choice.

**CONTROLLERS**  
The demand for controllers is growing rapidly. The demand is growing and competition requirements make this a hot career choice.

**IT AUDITORS**  
The demand for IT auditors is growing rapidly. The demand is growing and competition requirements make this a hot career choice.

**AUDITORS**  
The demand for auditors is growing rapidly. The demand is growing and competition requirements make this a hot career choice.

**WE DO ONE THING. BETTER, FASTER, MORE CONSISTENTLY THAN ANYONE.**

AVERAGE 10 YEARS EXPERIENCE | HIRE RATIO 4.9:1

70% of our candidates have advanced degrees and work experience.

# Retain, Dispose, or Archive?

Retain



Dispose

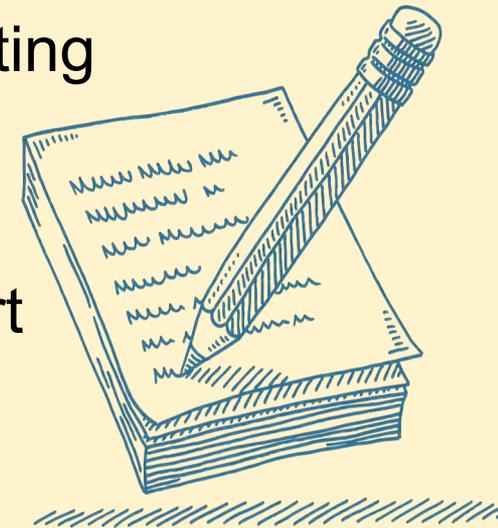


Archive

- Know where your data is located
- Check applicable regulations
- Know how to permanently purge digital documents
- Have a plan for purging data from devices and systems when it is no longer needed
- Weigh cost, security, and efficiency of archival system

# Record Retention

- Child eligibility determination records
- Financial and statistical records and supporting documents related to Head Start award
- Records of leases, purchases, construction, or renovation of facility funded by Head Start
- Records relating to program income transactions after the grant concludes
- Indirect cost rate proposals and cost allocation plans
- Records related to litigation, audits, and claims

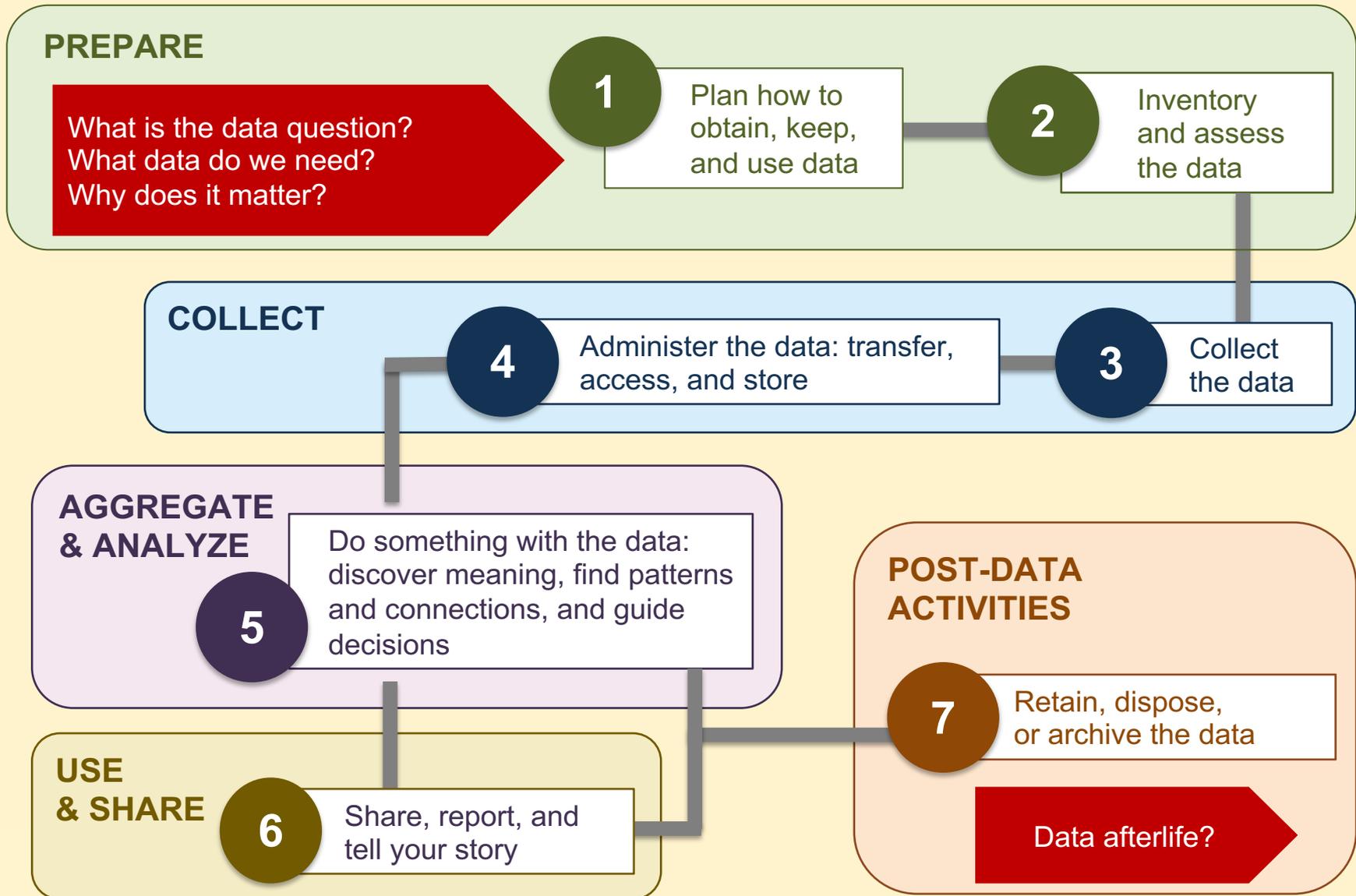


**Determining, verifying, and documenting eligibility, 45 CFR §1302.12(k)**

**Retention requirements for records, 45 CFR §75.361**

**Record retention, 45 CFR §1303.54**

# The Responsible Life Cycle of Data



# The Leader's Role



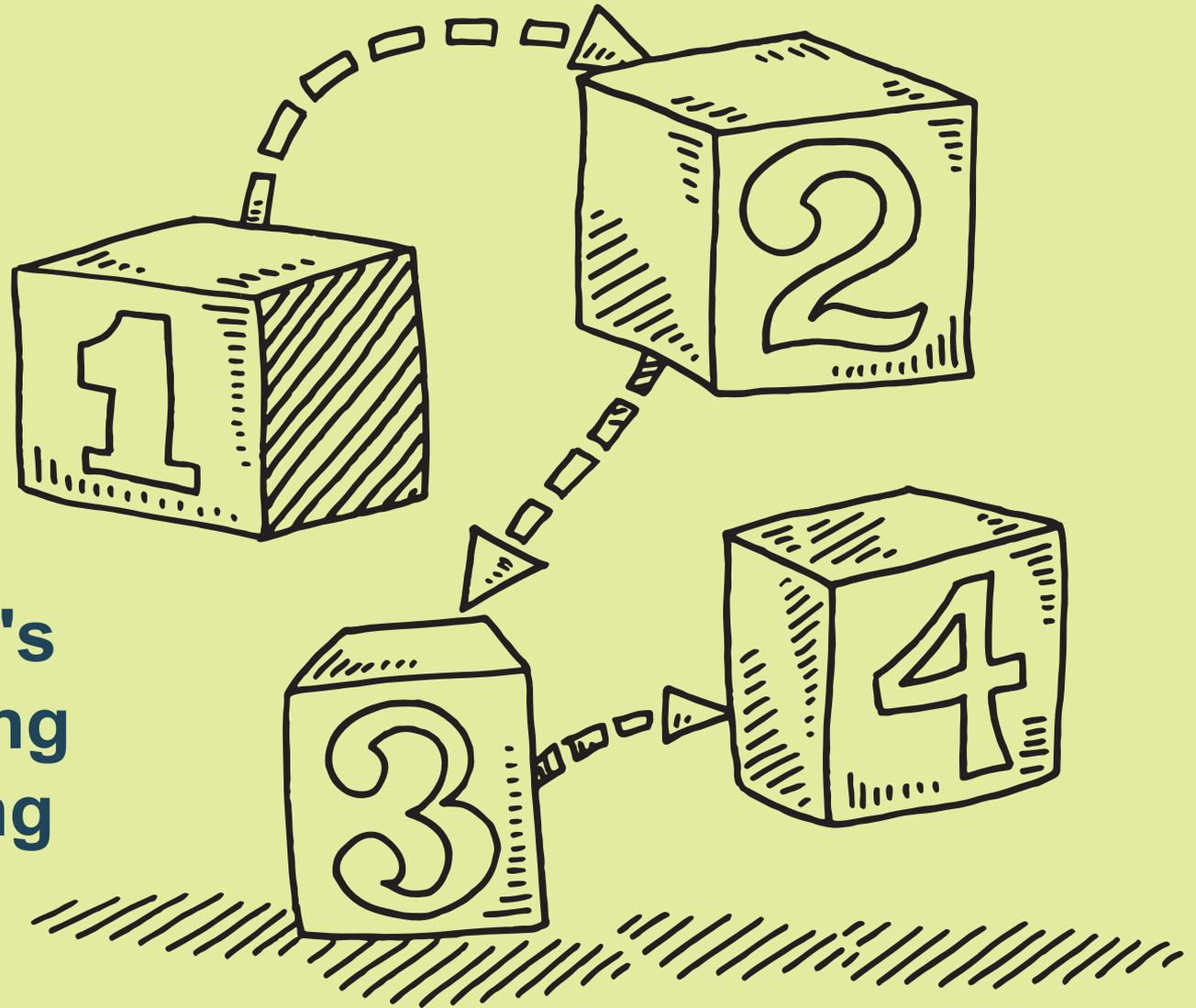
- Supervise recordkeeping and reporting activities
- Communicate the importance of recordkeeping and reporting to staff
- Ensure staff are trained to manage data through its life cycle
- Use data generated from the records to craft and share compelling messages



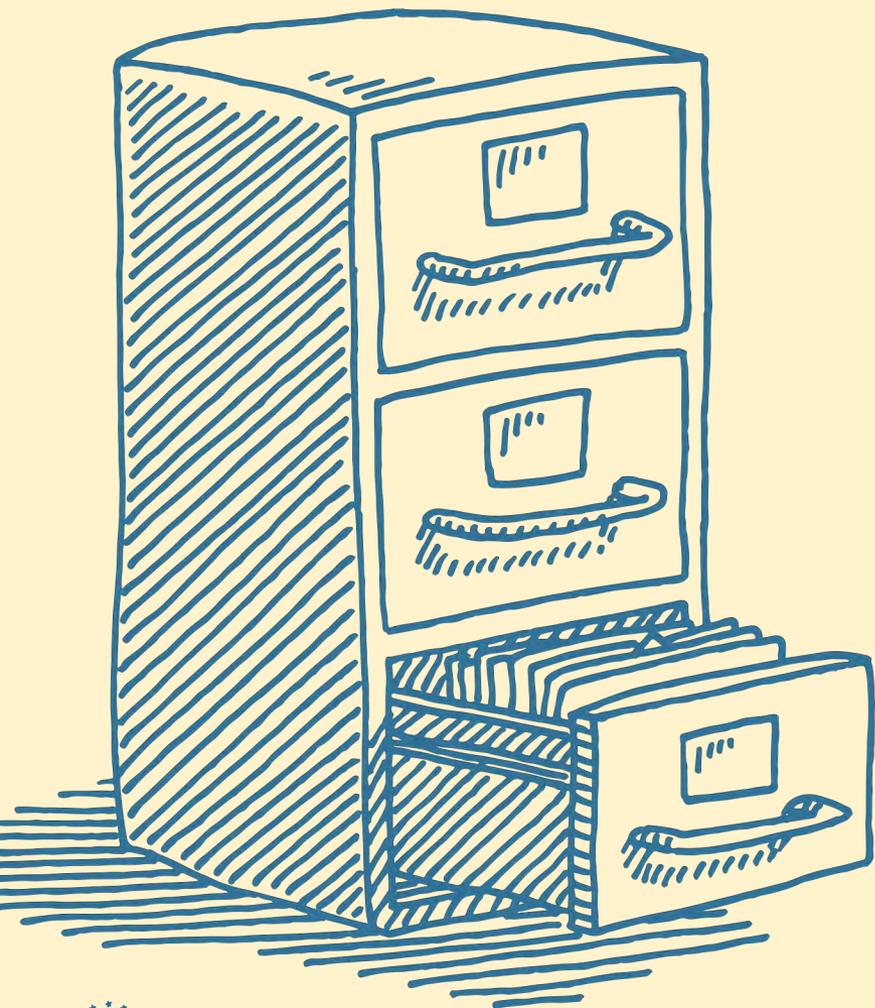
# Presentation of Visual Program Models



**My program's  
recordkeeping  
and reporting  
system**



# Recordkeeping and Reporting Key Messages



- Accurate recordkeeping is the basis of effective reporting
- Recordkeeping and reporting supports other Head Start management systems
- Regulatory requirements guide recordkeeping and reporting
- The Four Data Activities and Responsible Data Life Cycle are frameworks for data management
- Leaders must support effective recordkeeping and reporting

# Closing Reflections

What have I learned?

What will I do with what I've learned?

What excites or concerns me about what I learned?



# Related ECLKC Resources



## About Us

<https://eclkc.ohs.acf.hhs.gov/about-us/article/office-head-start-ohs>



## Head Start Programs

<https://eclkc.ohs.acf.hhs.gov/programs/article/head-start-programs>



## Head Start Act

<https://eclkc.ohs.acf.hhs.gov/policy/head-start-act>



## Contact PMFO

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<https://eclkc.ohs.acf.hhs.gov/ncpmfo>



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