



TRIBAL MANAGEMENT ♦ ♦ ♦ ♦ ♦ INSTITUTE ♦ ♦ ♦ ♦ ♦

Tuesday, March 19 – Friday, March 22, 2019 ♦ Kansas City Marriott Downtown ♦ Kansas City, MO



Crafting Meaningful Fiscal Policies, Procedures, and Communication Plans

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Session Objectives

- Gain insight into the importance of strong policies, procedures, and operating practices, including an understanding of how to build a strong program accountability process
- Assess their current program accountability practices and steps for alignment with the 2016 CCDF final rule.
- Participants will leave with a strategy for effective CCDF financial management.



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Check In

How does your Child Care and Development Fund (CCDF) program fit into the larger system of your community?

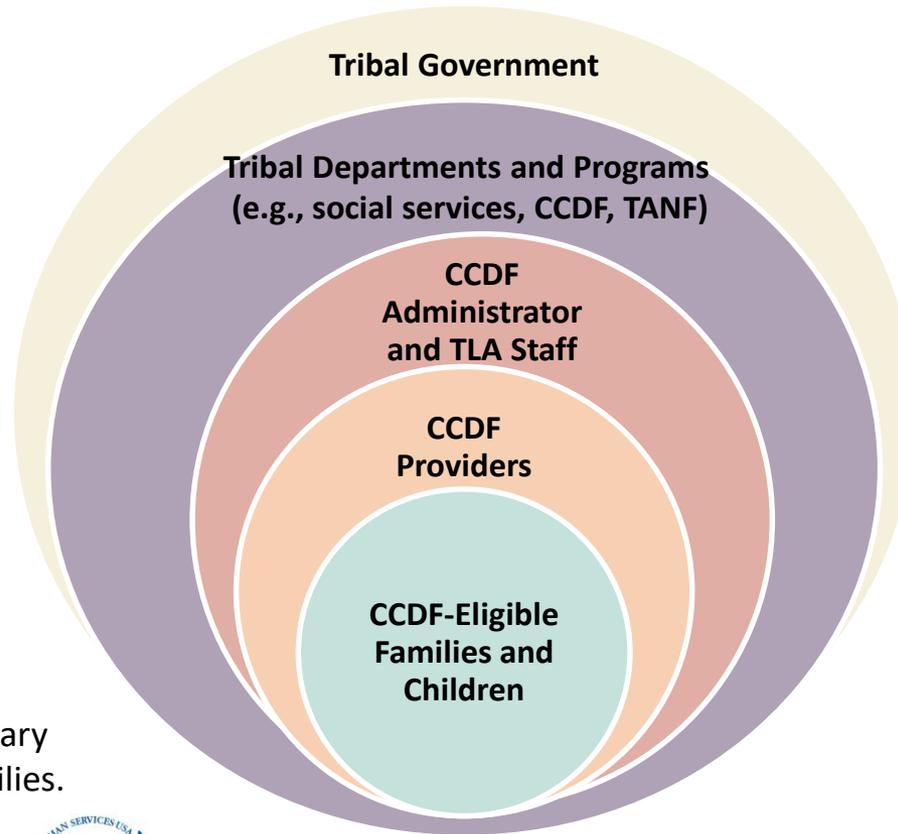


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How Do CCDF Policies and Procedures Fit into the Larger System?



Note: "TLA" is Tribal Lead Agency. "TANF" is Temporary Assistance for Needy Families.

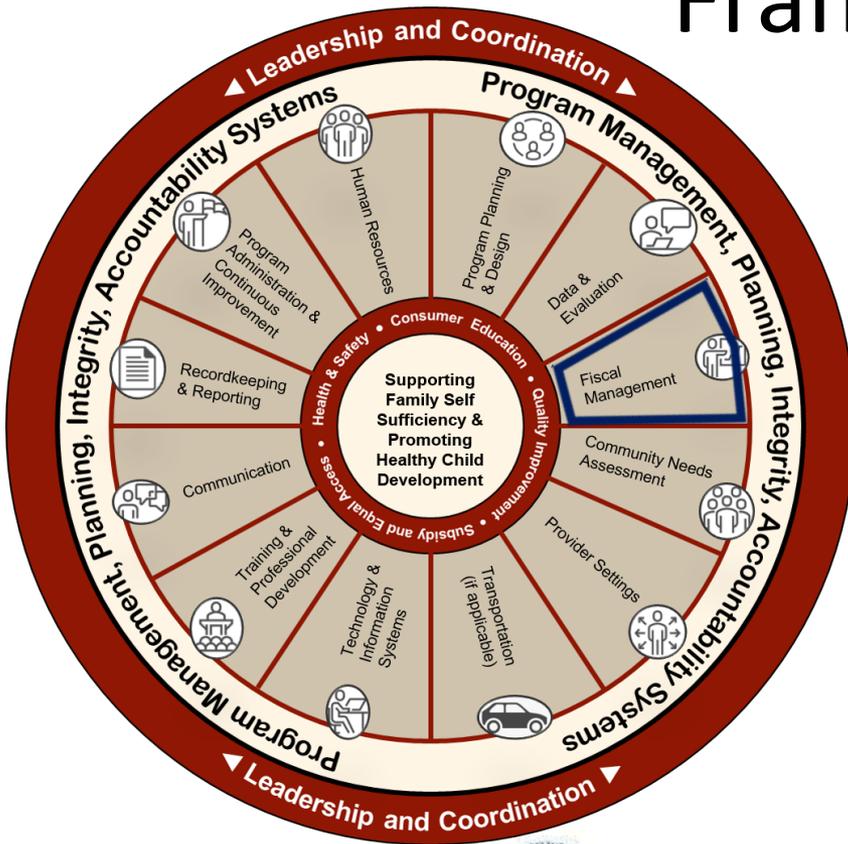


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Tribal Child Care Management Systems Framework



Fiscal Management



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Ensure Grantee Program Integrity and Accountability

Tribal Lead Agencies are responsible for the following:

- Monitoring programs and services
- Ensuring compliance with the rules of the CCDF program
- Create and disseminate rules and regulations to govern the overall administration of the CCDF program as described in the CCDF Plan
- Overseeing the expenditure of funds, including by subgrantees and contractors



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Why Are Policies and Procedures Important?

- Provide direction and structure for program staff
- Provide workflow documentation
- Document responsibility for implementation, monitoring, and enforcement
- Reduce misunderstandings between program staff and families
- Provide consistency and ensure fair treatment for all parties
- Protect the rights and reduce the liabilities of the tribe, program, staff, providers, and families
- Provide a smooth transition for the next program administrator





Policies versus Procedures

- **Policies** are the statements, rules, and definitions that guide the Tribal Lead Agency (TLA) in the process of implementing the CCDF program.
- **Procedures** are the step-by-step details of when, where, and how policies are implemented and who is responsible for each step.





What a Policy Tells Us

- What is to be done
- Who is responsible
- Who is covered or affected
- In what circumstances the policy applies
- The degree to which the policy is applied
- Definitions of specific terms used
- Corrective action plan for failure to follow the rules





What a Procedure Tells Us

- What steps must be taken to implement a certain policy or to achieve a specific goal
- Who is responsible for each step in the process
- When, where, and how each step is to be done
- What verification or follow-up is needed
- Where to get additional information or guidance when questions arise
- How to apply corrective action plan for failure to comply
- Coordinate the CAP with The Office of Child Care





Program Accountability Requirement

Requirement: Grantee policies and procedures ensure the accuracy of payment authorizations.

45 C.F.R. §§ 98.16, 98.21

Program Instruction CCDF-ACF-PI-2010-06



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Example: Segregation of Duties

Policy

- The organization's financial duties are distributed among multiple people to help ensure protection from fraud and error. The distribution of duties aims for maximum protection of the organization's assets while also considering efficiency of operations.

What is to be done and when it applies





Example: Segregation of Duties

Procedure

- CCDF staff will submit a check request for provider payments to the CCDF Administrator.
- CCDF Administrator will check calculations and eligibility determinations.
- The check request will be sent to the accounting department to be processed.
- Someone outside of the fiscal department will be responsible for check signing.
- The Administration's Office Assistant will keep a log of all checks dispersed from the organization.

Steps required;
who is responsible;
when, where, and how each step will be completed





Sample Table of Contents for Fiscal Policies and Procedures Document

- Organization structure
- Tribal goals, objectives, and strategic planning
- Business content
- General ledger and chart of accounts
- Revenues and cash receipts
- Expenditures and disbursements
- Budgeting
- Property and inventory management
- Annual audit
- Insurances
- Record retention
- Investments
- Fraud-payment recouping
- Communication protocol





Sharing

What policies have you put in place that have improved your tribe's outcomes?

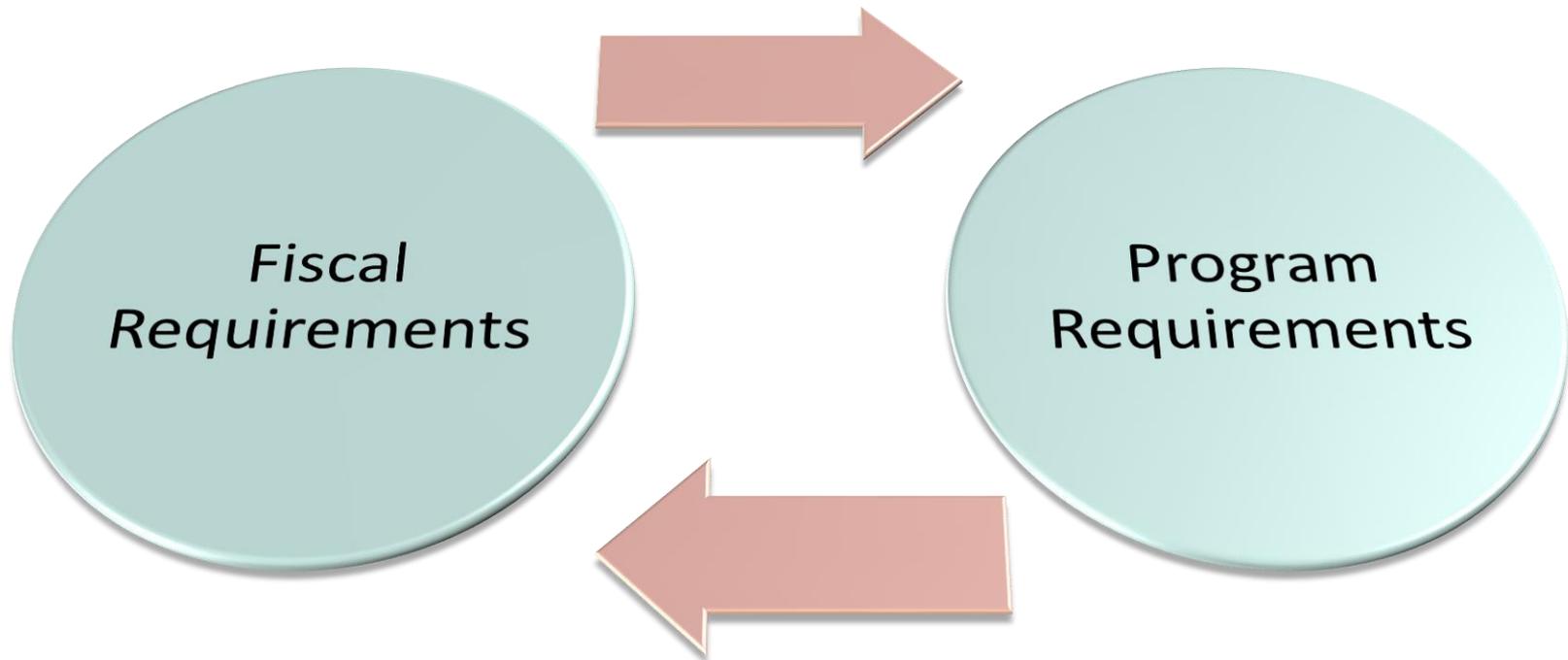


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Communication is Everything





Communication Check-In Activity

How much money does your CCDF program have left to spend from FY18?



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Example: Policy Development Flow Chart

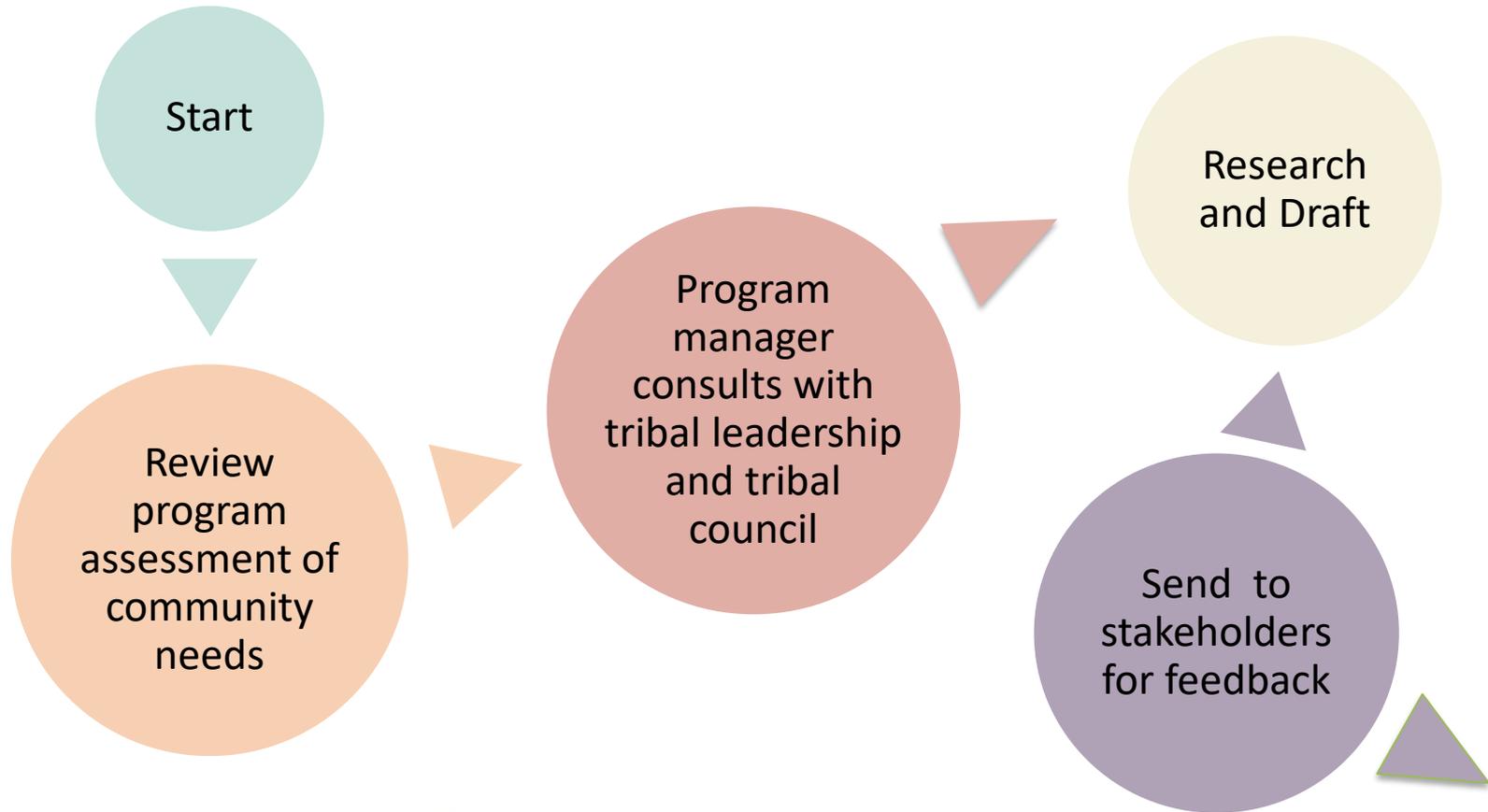


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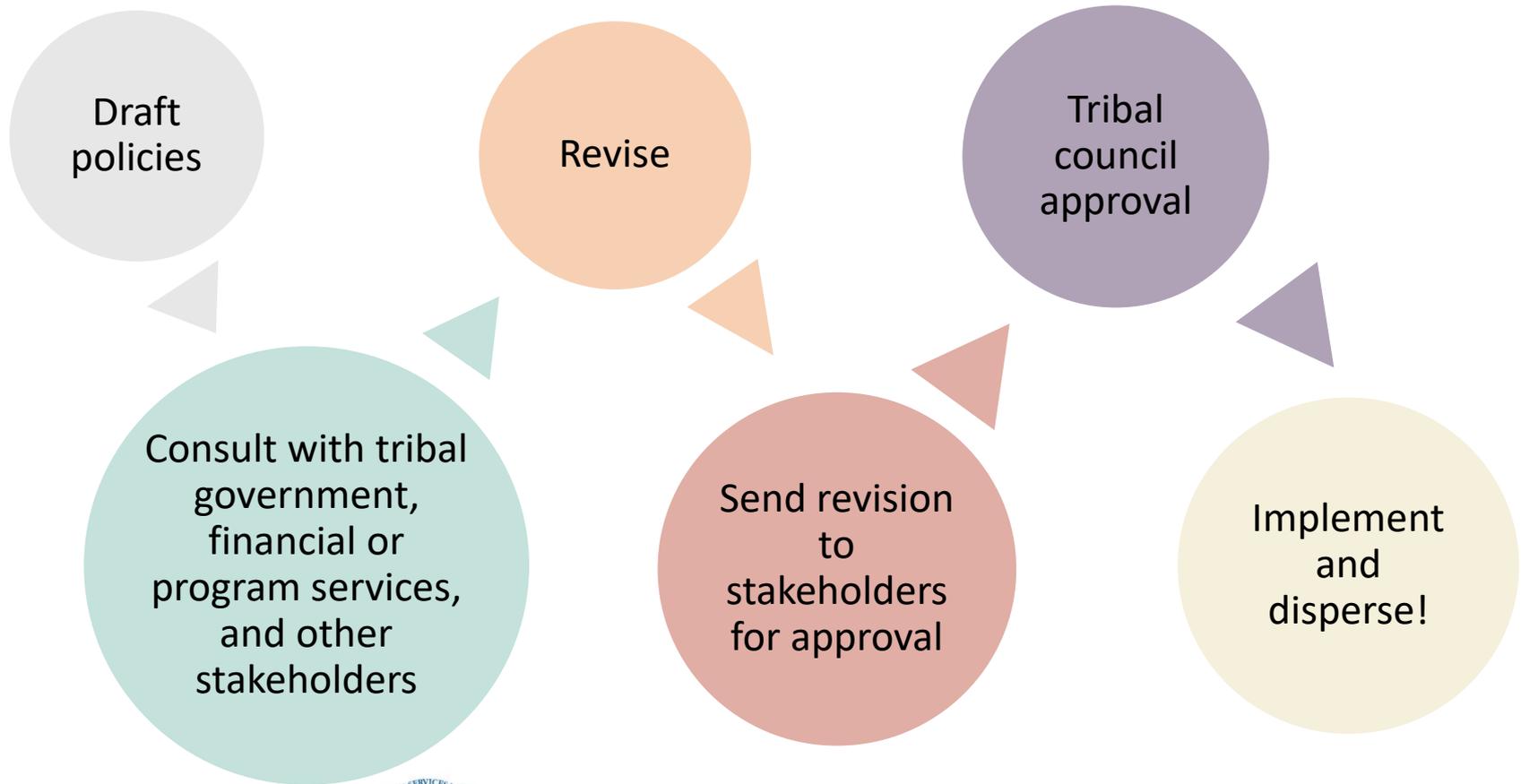


Sample Policy Development Steps: Part 1





Sample Policy Development Steps: Part 2





Activity-Based Learning

Build a flow chart:

- Develop a communication plan
- Show channels of policy and procedures
- Provide a reference guide



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Taking the Training Home

- What is one key takeaway you have from this session?
- How do you plan to put that takeaway into action once you're home?
- What technical assistance might you need to support you in implementing your takeaway?





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Thank You



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