This session will be the sixth and final session of the Construction and Major Renovation Community of Practice.
Check-in

How does fiscal management of your construction or major renovation project relate to reporting? What might be necessary for Tribal Lead Agencies to report accurately?

How does fiscal management of your construction or major renovation project relate to reporting? What might be necessary for Tribal Lead Agencies to report accurately?
The sixth and last session of the community of practice, Reporting Requirements of Construction or Major Renovation Funds, will provide opportunities for discussion on strategies for Tribal Lead Agencies to share the status of their construction and major renovation applications. It will also touch on information on the required reporting during and after the completion of their construction or major renovation project. The Tribal Child Care Capacity Building Center (TCBC) also offers additional intensive Technical Assistance (TA) opportunities as needed by participants to complete their full applications or fiscal reporting.
Objectives

1. Share their experience in the completion of their construction or major renovation application
2. Gain understanding of the reporting requirements
3. Reflect on the Community of Practice learning opportunity
4. Request additional intensive TA as needed
What has your experience been like so far in completing your construction or major renovation application?

Options may include:
♦ Submitted Full Application
♦ Submitted Partial Application
♦ Great! Almost Finished!
♦ Making Good Progress
♦ Troublesome and Making Adjustments
♦ Not started as of yet
It is important to consider your timeframe for Construction and Renovation and consider experiences thus far.

One way to think about your tasks is by building a clock-it list or drop-it list. Provide a small list of tasks you realized you should do moving forward [clock-it] or should have avoided [drop it] as you have been working on your construction or renovation project and its application. These lists should be based on your experiences. For example, one clock-it you might have thought of as you move forward is to ensure you reach out to Tribal leadership earlier on with any concerns or approvals. A drop-it you might have wished you avoided is trying to do everything with a small staff. Remember, outsourcing or contracting, when necessary, can ease the burden and ensure your timelines are met.

Do you have any contingency plans in place? Any best practices or helpful resources you found as you have been working through your application?
Any Questions?
This framework is a visual representation of the systems involved in the operation of your Tribal CCDF program. Let’s start by reviewing the recordkeeping and reporting component.

Accurate and appropriate recordkeeping and reporting practices are essential to ensure you have the information you need to accurately report your expenditures. Establishing good record management practices is the first step to ensuring quality data reporting for the ACF-696T or the Public Law (Pub. L.) 102-477 annual report and determining whether you are on track.
This chart lists elements of the fiscal management system from session 4. In this session, we will focus more specifically on fiscal reporting and audits, as well as circle back on policies, procedures, and internal controls.

♦ Budgets: we have touched on budgets in session 2 and will explore more during this session.
♦ Cost allocation plans: we have also discussed the importance of cost allocation in session 2, but we will work on cost allocation in this session.
♦ Office of Management and Budget or OMB allowable expenses
♦ Fiscal reporting
♦ Internal controls
♦ Policies and procedures
♦ Audits

Remember, it is a good idea to get a copy of your Tribe’s fiscal policies and procedures for reference.

Here are some guiding questions to consider:
♦ Have you reviewed existing reporting or internal control policies and procedures to determine whether they should be updated or not?
Has your Tribal leadership been involved in aspects of financial management? To what extent are they engaged?

Who will be completing the reporting? When will you pull the data and information you need for the reporting? How do you know it’s accurate?

Speaking of reporting, let’s talk about your requirements for your construction and renovation project more closely.
Before we continue, I’d like to review some terminology that will be helpful to you as you begin gathering information for your upcoming reports:

♦ Grant Year (GY) refers to the federal fiscal year during which funds are awarded, although Tribes may liquidate CCDF funding streams in later fiscal years.
♦ Federal Fiscal Year (FFY) refers to the federal fiscal year period from October 1 through September 30. During this time period, Tribes may spend funds awarded in the current and prior years.
♦ Re-allotted discretionary funds are unused current GY discretionary funds re-awarded into the same current GY to other grantees.

As stated on the previous slide, the Financial Report 696T is required for all Tribal Lead Agencies, except Tribes receiving CCDF Funds through a Pub. L. 102-477 Plan. Tribes that have consolidated their CCDF program into a Pub. L. 102-477 Plan are not subject to CCDF reporting requirements and therefore are not required to submit an ACF-696T report. These Tribes will submit financial information in their annual Pub. L. 102-477 annual report to the Bureau of Indian Affairs (BIA).

For Tribal Lead Agencies, financial reporting is completed via the ACF-696T: A Financial Reporting Form for CCDF located within the Online Data Collection (OLDC) system. Approved Form under OMB-0970-0510. Tribal Lead Agencies are required to use the ACF-696T to report expenditures for all their Tribal CCDF and COVID-19 supplemental funds. Remember, Tribal Lead Agencies must submit separate annual reports for each GY in which CCDF funds were awarded.

♦ An interim report is submitted if the Tribe has not yet expended all funds for a given GY.
♦ A final report is submitted once all funds for a given GY have been
expended. In other words, Tribes have to submit interim cumulative reports annually until all funds that were awarded in a given GY have been liquidated. Since CCDF funds are available for use in more than one fiscal year, a Tribe may have to submit more than one ACF-696T financial reporting form each year.

The Office of Child Care (OCC) is pleased to announce that the Child Care and Development Fund (CCDF) annual financial report for Tribal CCDF Lead Agencies (ACF-696T) has now been updated to accommodate reporting requirements for recently received supplemental funds. Program Instruction (PI) CCDF-ACF-PI-2022-02 transmits these revisions made to the ACF-696T financial report and instructions for reporting on supplemental funds made available by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and American Rescue Plan (ARP) Act. The PI is also available at https://www.acf.hhs.gov/occ/policy-guidance/ccdf-acf-pi-2022-02

The CRRSA Act and ARP Act revisions to the ACF-696T form have been incorporated in the online data collection (OLDC) system. The updated ACF-696T form is now available for Tribal CCDF lead agencies to use to submit their annual financial reports for all open grant years (GY) for the Federal fiscal year ending on September 30, 2021. “Grant year” refers to the year that the funds were awarded, although Tribes may liquidate some CCDF program funding streams in later fiscal years.

Note: When completing the ACF-696T form in the OLDC system, there are now two different ACF-696T report form selections to choose from under the “report name” dropdown:

♦ For reporting on CCDF grant year 2021 and beyond, please select “Expenditures (ACF-696T) (Tribes Only) (GY2021+).”

♦ For reporting on CCDF grant years 2020 and prior, please select “Expenditures (ACF-696T) (Tribes Only) (GY2020 AND PRIOR).”

Tribal CCDF Lead Agency annual ACF-696T reports for all open grant years for the period ending on September 30, 2021 were due on May 13, 2022. Due to the delay in the availability of these updated report forms, Tribal CCDF Lead Agencies can request reallocated CCDF discretionary funds on the ACF-696T.
Tribal Lead Agencies must mark “Yes” on Line 15, Column (B), to receive any reallocated discretionary funds. Reallotted funds are considered part of the GY in which they were originally allotted, which means the obligation and liquidation deadlines will not be adjusted.

To access the OCC ARP Act Funding Guidance Dear Colleagues Letter for Pub. L. 102-477 Tribes, go to
Again, there are two required reports for Tribal Lead Agencies annually. There is a program data report, the ACF-700, and a financial report, the ACF-696T.

♦ Your ACF-700 report should have been completed and submitted by the end of last December. Support with this report can be obtained through a request to your regional program specialists and/or National Center on Data and Reporting (NCDR). Support with your ACF-696T can be obtained through your Office of Grants Management (OGM) representative or ACF regional grants specialist.

♦ As stated on the previous slide, Tribes that have consolidated their CCDF program into an approved Pub. L. 102-477 Plan are not required to submit the ACF-700 or the ACF-696T. They are required to submit the consolidated Pub. L.102-477 report, which includes a narrative report, a financial report, and a statistical report. Support with the Pub. L. 102-477 reports can be obtained by contacting the Bureau of Indian Affairs representative for the Tribe.

Note: Failure to submit financial, program, or other required reports on time may be the basis for withholding financial payments or suspending
or terminating the grant.
The Administration for Children and Families (ACF) Division of Mandatory Grants sends a Notice of Award (NOA) to the Tribal Leader listed on your Tribal CCDF Plan for each funding award, including your regular discretionary and mandatory funds, CARES Act, CRRSA, ARP Act Supplemental Discretionary funds, ARP Act Stabilization Grants, and ARP Act Mandatory funds. For reporting purposes, make sure you keep a copy of each award as they come in. Always operate under the most current notice.

Tribes that have consolidated their CCDF program into an approved Pub. L. 102-477 Plan receive their funding through the Department of the Interior and therefore will not receive a NOA from the Department of Health and Human Services.
The new letter format consists of two pages. The first page has a list of data elements numbered 1-29. The first ten, on the left of the page, pertain to all the recipient-identifying information. The data elements numbered 11-29 on the right of the page pertain to the federal award information.

Let’s take a look:

♦ Recipient Info
♦ Federal Award Identification Number (FAIN) & Grant Document Number (GDN)
♦ Statutory Authority
♦ Financial Information and Summary Box
♦ Federal Agency Contact Information and Signature

With these various funding sources, it is important to have a system or tool to track and budget for each of your CCDF expenses. Remember, by accepting the NOA, Tribes agree to comply with the program terms and conditions. A revised NOA will be issued if there are any post-award amendments made to the grant award.
On this slide, you will see the updated ACF-696T for Tribes. Notice that the form is longer than the previous one because it includes the additional ARP and CRRSA columns. Let’s briefly review some of the columns that relate directly to construction or major renovation, highlighted by the red box and arrow.

♦ **Column D: Construction or Major Renovation Tribal Mandatory Funds:** Amounts reported in this column relate to funds transferred from the Tribal Mandatory funds grant award to a separate grant award for construction or major renovation. Note: A Tribal Lead Agency must request and receive ACF approval prior to using funds for construction or major renovation that are reported in Columns D and E.

♦ **Column E: Construction or Major Renovation Tribal Discretionary Funds:** Amounts reported in this column relate to funds transferred from the Discretionary funds grant award to a separate grant award for construction or major renovation. Note: A Tribal Lead Agency must request and receive ACF approval prior to using funds for construction or major renovation that are reported in Columns D and E.

♦ **Column G: Discretionary Disaster Relief Funds—Construction or Major**
Renovation: Amounts reported in this column relate to Discretionary Disaster Relief funds used for construction or major renovation. Tribal Lead Agencies that are awarded Discretionary Disaster Relief funds may use those funds for renovating, repairing, or rebuilding child care facilities, subject to ACF approval. Upon approval, ACF will transfer any funds approved for use on construction or major renovation to a separate grant award, which will be reported in Column G. If some or all funds transferred to the separate grant award are ultimately not needed for construction or major renovation, the Tribal Lead Agency may request permission from ACF to use the funds for other allowable CCDF purposes (for example, purposes other than construction or major renovation). By law, Discretionary Disaster Relief funds used for construction or major renovation are not subject to administrative cost, quality, or direct services requirements. Note: A Tribal Lead Agency must request and receive ACF approval prior to using funds for construction or major renovation that are reported in Columns G.

♦ Column I: Discretionary CARES Act Funds—Construction or Major Renovation: Amounts reported in this column relate to Discretionary CARES Act funds used for construction or major renovation. Similar to column G, any funds approved for renovating, repairing, or rebuilding child care facilities will be transferred to a separate award and be reported in column I.

♦ Column K: Discretionary CRRSA Act Funds—Construction or Major Renovation: Amounts reported in this column relate to Discretionary CRRSA Act funds used for construction or major renovation. Just as with columns G and I, K follows suit regarding reporting and approval.

♦ Column M: Supplemental Discretionary ARP Act Funds—Construction or Major Renovation: Amounts reported in this column relate to Supplemental Discretionary ARP Act funds used for construction or major renovation.

♦ Column P: Stabilization ARP Act Funds —Construction or Major Renovation: Amounts reported in this column relate to Stabilization ARP Act funds (base amount and per-child funds) used for construction or major renovation. Tribal Lead Agencies that are awarded Stabilization ARP Act funds may use those funds for renovating, repairing, or rebuilding child care facilities in the same manner as with the previously stated funds. They are still subject to approval and the same procedural process for these funds.

Next, we'll look at the rows or lines on the left.
Let’s review some of the rows or lines that relate directly to construction or major renovation, again highlighted by the red box and arrow.

♦ Line 1: Federal Funds Awarded: Confirm in columns A, B, C, F, H, J, L, N, and O the total amount of federal funds awarded for each columnar category for the GY for which the report is being submitted. No entry should be made in columns D, E, G, I, K, M, and P. The amount of funds awarded is indicated on the Notice of Grant Award received from ACF. The amount of funds awarded can also be found on the Office of Child Care’s website. On this website, please use the “final” allocation table for the relevant GY. To access the website, go to [https://www.acf.hhs.gov/occ/data/ccdf-tribal-funding-allocations](https://www.acf.hhs.gov/occ/data/ccdf-tribal-funding-allocations)

♦ Line 2: Transfer to Construction or Major Renovation: Confirm in Columns A, B, C, F, H, J, L, N, and O the total amount of federal funds transferred to the construction or major renovation grant award for each columnar category from the GY for which the report is being submitted. No entry should be made in Columns D, E, G, I, K, M, and P. For example, Line 2 Column A should contain the total amount of federal Tribal Mandatory funds.
transferred to construction or major renovation from the grant year for which the report is submitted. The amount of funds transferred to construction or major renovation is indicated on a separate construction or major renovation Notice of Grant Award received from ACF.

- The amounts reported on Line 2 are the amounts that have been transferred to the separate grant award for construction or major renovation. They are not amounts that have actually been expended for construction or major renovation. Amounts expended for construction or major renovation are reported on Line 9.
- Once funds are transferred for construction or major renovation, those funds remain there. However, upon ACF approval (in accordance with CCDF-ACF-PI-2022-02), those funds may be used for other child care activities. Please note that if the Tribal Lead Agency subsequently requests that construction or major renovation funds be used for other child care activities, these funds will still be reported in columns D, E, G, I, K, M, and P.

♦ Line 4: Expenditures for Direct Services: In Columns A through M, enter federal expenditures made for child care services (also known as direct child care services) from the GY for which the report is being submitted. Child care services may be provided through grants or contracts for child care slots, certificates (or vouchers), or Tribally-operated centers. The following expenditures are not included in the quality spending calculation:
  - Discretionary Disaster Relief expenditures used for construction or major renovation and reported in Column G
  - Discretionary CARES Act expenditures reported in Columns H and I
  - Discretionary CRRSA Act expenditures reported in Columns J and K
  - Supplemental Discretionary ARP Act expenditures reported in Columns L and M
  - Stabilization ARP Act expenditure reported in Columns N, O, and P

♦ Line 5: Expenditures for Child Care Administration: In Columns A through M, enter federal expenditures made for child care administration from the GY for which the report is being submitted. Columns N, O, and P are not reported in this line because administrative expenditures for the Stabilization ARP Act funds will be reported in rows 11(a) through 11(f). This is because they are broader than the administrative expenses being reported in this row. This is discussed in more detail below in the Stabilization ARP Act Set Aside (Administration & Technical Assistance) section.

♦ Line 7: Expenditures for Quality Activities (excluding infant and toddler quality activities reported on line 8): In Columns A through M, enter the
federal expenditures for quality activities from the GY for which the report is being submitted. The following expenditures are not included in the quality spending calculation:

- Discretionary Disaster Relief expenditures used for construction or major renovation and reported in Column G
- Discretionary CARES Act expenditures reported in Columns H and I
- Discretionary CRRSA Act expenditures reported in Columns J and K
- Supplemental Discretionary ARP Act expenditures reported in Columns L and M

♦ Line 8: Expenditures for Infant/Toddler Quality Activities: As with Line 7, those funds reported in columns G, H, I, J, K, L, and M are not subject to the infant/toddler quality spending calculation.

♦ Line 11: Stabilization ARP Act Set Aside (Administration and Technical Assistance): It is allowable to use these funds for facility maintenance and improvement of child care facilities. However, as qualified providers receiving subgrants may use subgrants for facility maintenance and improvements, Tribal Lead Agencies should ensure that the funds from the set-aside are not duplicating activities funded through subgrants.
  - Use of the set-aside funds for facility maintenance and improvement are meant to increase the overall supply of child care. A lack of adequate child care facilities can be a major barrier to meeting the needs of working families in some communities. Further, some providers may not be licensed or CCDF-eligible because their facilities do not meet certain requirements, limiting the supply of regulated child care.
  - Funding for facility improvements and minor renovations, such as renovating bathrooms and installing railings and ramps to improve physical accessibility, may be necessary to ensure children are cared for in safe and developmentally appropriate settings. Construction of new facilities and major renovations, as defined at 45 CFR 98.2, are allowed for Tribal Lead Agencies that have received prior approval from OCC (42 U.S.C. 9858d(b)(1)).
Now that we have reviewed the relevant parts of the ACF-696T, let's remember some key takeaways about its submission and due dates.

The ACF-696T form must be received by ACF within 90 days after the end of the Federal fiscal year. This is December 29th of each year. The deadline for submission is January 30th for each Grant Award expended within the past year. Remember the Federal fiscal year is October 1 through September 30 and will be used for reporting purposes. Quarterly reports are due January 31, April 30, and October 31.

To ensure your reporting is accurate or determine what records you need, we'll dive into some best practices in the next few slides.
If you develop, implement, and follow effective policies and procedures for recordkeeping and data entry, you will be in good shape to report your data in a timely manner. When it comes time to submit your data, it will be easier and quicker to ensure the data is accurate. While beginning your journey into recordkeeping for your Tribal Lead Agency, keep some of these strategies in mind:

♦ **Understand the reporting guidance:** Prior to *collection*, you will review reporting requirements to ensure you collect information that properly adheres to OCC definitions. Prior to *reporting*, you will review reporting guidance so that all the data you collected throughout the year is properly reported. Reporting guidance is available through the Tribal Annual Report: Guide for CCDF Tribal Lead Agencies.

♦ **Establish a policy review schedule:** As you develop and implement policies, determine how often you would like to revisit them and determine how well they are working for your program. This is an opportune time to revise policies that aren’t meeting your needs. Submission deadline is December 31 following the reporting period (October 1 to September 30).

♦ **Document your process for cross-training:** You want to have more than
one person that is familiar with your procedures for data reporting. Provide ample documentation of your process, challenges, changes, and explanations for certain findings. Staff turnover can leave people in the dark, but leaving a paper trail will help maintain consistency in your data, even when the same people aren’t working on the report.

♦ **Locate relevant resources:** Find out where information you need is stored, who you may need to contact, and what information is essential.

♦ **Maintain data security:** In developing policies and procedures, consider the importance of keeping data secure, especially that of your clients and staff. Paper records which have personally identifiable information (PII) should be behind lock and key. Digital information should have passwords that can’t be easily determined.

♦ **Review data-sharing agreements:** Think about and determine who or what programs might be given access to the information you gather. Are there other grant programs that need your information? Would you need their information?

It is important to **start early.** Reach out to your technical assistance provider or your Regional Program Specialist early if you have any issues or questions.
Ensuring Accuracy

Here are a few best practices that can assist in your reporting accuracy and timeliness.

♦ Disseminate and Communicate Policies and Procedures (P&Ps)
  - Policies and procedures are only as good as their implementation. Make policies and procedures easy to find and reference.
  - Develop any necessary policies and procedures. Define what, how, and when information will be captured, managed, and reviewed.

♦ Define Roles
  - Who is responsible for establishing procedures and schedules?
  - Who is responsible for collecting client information, entering that into a case management system, reviewing data, and cross training?

♦ Set Goals
  - Develop understandable goals and standards for data entry.
  - Prioritize standard methods of entry and review. Prioritize accuracy over speed.
  - Avoid overloading: break up the work by distributing efforts especially between the data entry and review phases.

♦ Quality Review
Leave ample time to review the quality of your data prior to the submission deadline. Determine who will review the data. It is important that whoever is reviewing the report understands the requirements as well as your program. This will help ensure that data that do not seem accurate will be questioned. Think about who has the final sign-off on the data you plan to submit.

Some other key actions could be:

- Using automated error reports
- Checking for completeness
- Checking that information entered makes sense within the context of historical comparisons (month to month, year to year), program type, services provided, and more
- Providing documentation for inconsistencies that you refer to during review and submission of annual aggregate data
- Conducting random spot checks for completeness of applicant information and data entry accuracy
- Having multiple staff members compare data reviews

**Communicate the Importance of the Data**

- Make sure the staff knows how and when data is used. Emphasize that accurate entry is important.
- Include that this data informs the OCC on how CCDF program dollars are being spent.
- Recognize that this data tells the CCDF Tribal child care “story” and is provided to the US Congress to inform policy and fiscal decisions.
- Include any uses at the Tribal or state level, such as financial planning.
As mentioned throughout these sessions, use your cost allocation plan as your document that identifies, tracks, and calculates costs that are spread across the Tribal Lead Agency. You can use your budget as a document that helps guide planning, categorization, and tracking of CCDF program expenses. Both are important to provide control over and accountability for funds, property, and other assets.
The wheel of records is a key in maintaining data privacy and security as well as ensuring your data is current. Let’s go through it together.

♦ **Initial Entry:** The process starts with the initial entry of client information into case management system. This should be immediate so that you and others have access to the information.

♦ **Updating Records:** Update case records monthly, particularly if you are using the Tribal Data Tracker to track hours and subsidy, which could change each month. Know the type of records you are keeping and their location (paper vs. digital). This is important for all records, regardless of their sensitivity.

♦ **Record Retention:** Be sure that as you retain records, you meet legal standards for protection, storage, and retrieval. Also, ensure that your policies protect the privacy of clients, staff, and your program. The final rule recommends maintaining certain records for at least 3 years. This policy relates to monitoring and financial records, but it can be applied more broadly to record keeping in general.

♦ **Destruction Policies:** Don’t forget to think about your destruction policies. Who is going to destroy the records? What method will you use (shredder,
shredding company, or another method)? How often will you destroy records? Why are you destroying the records you identified? Check your internal Tribal policies and procedures to ensure you are following those as they relate to retention and destruction of records.
What recordkeeping processes do you have in place to ensure you have the information you need for reporting?

Ask yourself some of these guiding questions as you begin preparing to report:
♦ Do you have a CCDF budget document? What does it look like?
♦ Do you use any other funding sources outside of CCDF to support the staffing and operations of your child care program that could be a part of a cost allocation plan?
♦ How do you keep track of your budget, especially regarding your construction or renovation project?
♦ How often do you communicate with your fiscal staff?
♦ Are your allowable costs reasonable, allocable, and adequately documented?
♦ How are internal controls and budget controls implemented for the CCDF program?
♦ How are budget controls and allowable cost oversight implemented?
♦ How do CCDF program and fiscal staff coordinate and communicate to ensure successful program operations, including reporting and tracking activities and expenditures?
How does the CCDF Administrator support fiscal staff to ensure that they have access to appropriate training regarding all aspects of CCDF fiscal management?
Any Questions?
When reporting for your construction or major renovation project, be sure that your report reflects what is in your Tribal CCDF Plan. Common errors occur when:

♦ Submitting data that does not match the program description included in your Tribal CCDF Plan
♦ Not following OCC reporting guidelines
♦ Estimating numbers
♦ Skipping questions
♦ Typographical errors

For the 696T, this means making sure to do the line-by-line calculations to make sure that funds reported equal total funds allotted for the interim and final reports. Also, make sure you reconcile payment information reported in the ACF-696T with data from your Federal Cash Transaction Report (FCTR). Here are some questions to consider when thinking about what OCC looks for in reports:

♦ Is the report complete?
♦ Do the numbers add up properly?
♦ Does the report look realistic or similar to national averages?
Have you requested permission to access OLDC? Do you have access to the SF-429 site on OLDC?

Have you requested permission to access the Online Data Collection system (OLDC)? Do you have access to the SF-429 site on OLDC? Remember, there should be clear internal controls for who has access and what type of access they have. There should be a data-entry person and a certifier, who should be the authorizing official.

Guiding Questions:
♦ Do you have a back up individual identified for data-entry? Is it a fiscal person? Why or why not?
♦ Do you know where the form is and how to complete the OLDC form?

With a construction and major renovation project, additional record keeping, and reporting requirements come into play. Think about how will you keep a record of the construction and major renovation expenditures and report them to the Office of Child Care. Deciding on the process and roles during the planning phase will help ensure smooth sailing.
Tribal Lead Agencies must submit their ACF-696T electronically through Online Data Collection. Tribal Lead Agencies (TLA) with OLDC assigned may access the system through their GrantSolutions account by logging in at https://home.grantsolutions.gov/home/

Tribal Lead Agencies without OLDC assignments may access the system after submitting the OLDC Request Form to the appropriate ACF Regional Office contact or directly to help@grantsolutions.gov.

Tribal Lead Agencies must submit their ACF-696T, Real Property Standard Form SF-429 cover page, and Attachment B electronically through the Online Data Collection system (OLDC). OLDC reduces paperwork, allows for quicker processing, automatically completes required calculations, and checks for potential errors.

Tribal Lead Agencies with OLDC assignments may access the system through their GrantSolutions account by logging in at https://home.grantsolutions.gov/home/. Tribal Lead Agencies without OLDC assignments may access the system after submitting the OLDC Request Form to help@grantsolutions.gov and CCing their ACF Regional Office Contact.

When sending your form, be sure to request access to the following programs:
- Child Care and Development Fund Mandatory & Matching - Child Care Development Fund Reprogramming (CCD1)
- Child Care Development Fund Discretionary
- Child Care Development Block Grant (CCDBG)
- Child Care Development Fund Mandatory
Child Care Development Fund Matching
♦ Health and Safety in Child Care Settings - Child Care
♦ National Child Care Toll-Free Hotline - Child Care Development Fund Stimulus
♦ Child Care Research and Other Projects
♦ Child Care and Development Block Grant Discretionary

The form can also be found attached to the 2022 PI. Please remember to submit an OLDC Request Form for each staff person who will play a role in using OLDC.
As stated on the previous slide, Tribal Lead Agencies proposing to use federal CCDF funds in whole or in part for construction or major renovation must submit the Real Property Standard Form SF-429 cover page and Attachment B. This form must also be submitted on an annual basis. The cover page provides general grantee information, and Attachment B is the request to acquire, improve, or furnish. These documents must be submitted whenever a grantee is seeking ACF approval to use CCDF Funds for construction or major renovation, along with the additional information required by the Final Rule and supplemental written application. For further guidance regarding procedures to access and submit the Real Property Standard Form (SF)-429 electronically, reference the policy guidance at https://www.acf.hhs.gov/occ/policy-guidance/ccdf-acf-pi-2017-06-attachment
In addition to the previously discussed Attachment B, please review Attachment E in the attachments section of the Tribal construction program instruction (PI). This attachment goes over the documents and deadlines to submit these documents to OCC regional offices. Please also review the grant terms and conditions as well as supplemental conditions regarding your project.

The general terms and conditions apply to all mandatory grant programs. These supplemental terms and conditions are additional requirements applicable to the program. By acceptance of awards for this award, the Tribe agrees to comply with the requirements included in both the general and supplemental terms and conditions for this program. Failure to comply with these terms and conditions may result in the loss of federal funds and may be considered grounds for the suspension or termination of this grant.

These terms and conditions stand alone. Therefore, referring to the General Terms and Conditions for program operation is not necessary. These terms and conditions apply to funds for construction or major renovation. **Construction** means the building of a child care facility that does not currently
exist. **Major Renovation** involves structural changes to the foundation, roof, floor, exterior or load-bearing walls of a facility or the extension of a facility to increase its floor area. **Major Renovation** also includes any extensive alteration of a facility, such as significantly changing its function and purpose, even if such renovation does not include any structural change. The federal government assumes no liability for projects constructed or renovated with CCDF funds.
To gain access to OLDC, follow these steps:

1. Open an Internet browser window (preferably Internet Explorer version 6.0 or higher) and go to https://home.grantsolutions.gov/home/. For quicker access, add the GrantSolutions login screen to the browser's Bookmarks or Favorites.

2. The GrantSolutions **Home** page appears. Click the **Login** button.

3. The GrantSolutions **Portal** screen appears. From the menu bar, click **OLDC** to open the Online Data Collection home page in a new window. If you don’t see the OLDC menu option, you may be in the new home page view. You can toggle the GrantSolutions home view to the older version and then click on the OLDC menu option.

4. The Online Data Collection home page will appear. If you don’t have access, you will get a notification.

If you don’t have access, let your Regional Office Program Specialist know as soon as you are aware. Then, promptly complete and submit the **OLDC Request Form** to **help@grantsolutions.gov** and CC your ACF Regional Office contact. The form can also be found attached to the 2020 PI. Remember, to save the case number that you will receive from the email for reference. If you
are experiencing issues, you may send another email.

Remember, a Data Entry staff and another staff who is the authorized official are necessary to certify and submit any reports.

If you are not sure if you have access to the OLDC site, do not wait until the last minute to complete the OLDC Access Request Form. Log in early and test it out.

The next slide will review another standard form (SF) that is relevant to reporting.
This is an example of a Payment Management Systems (PMS) summary or inquiry. It displays the Entity Identification Number (EIN), listing the year and funding code for your CCDF grants. It will also show the awarded or authorized amount in the first column, the reported expenditures in the second column, and the actual drawdowns or charge advances (ch.adv) in the third column. Since the end of April, there has been an update to the system.

Originally, all grantees would need to submit the Federal Cash Transaction Report (FCTR) component of the SF-425. The SF-425 or Federal Financial Report (FFR) is a statement of expenditures and consists of two components: the Federal Cash Transaction Report (FCTR) and the Financial Status Report (FSR). It is completed within the Payment Management System (PMS). The FCTR are the sections of the FFR or SF-425 relating to cash disbursements, expenditures, and cash on hand (see lines 10a-10c), which you no longer will complete.

If columns 2 and 3 show the same numbers, then all is well. With the update that occurred to PMS, there is no longer a need to report your expenditures, so the disbursed column will automatically match your draw downs. Previously, if
the amounts differed, then you would have either reported incorrectly or potentially overdrew funds. If you see the same amount listed in each column, this means you have liquidated all those funds and there are no funds remaining to be spent. If you have not spent all funds, calculate your unobligated balance by subtracting the authorized total and the number indicated in columns 2 and 3. Again, these numbers should match.

Be sure to notify your Regional Program Specialist if you experience any issues or have any questions. This is best practice to ensure they are aware. They will then reach out to a PMS liaison or the Office of Grants Management (OGM) in order to resolve your issue. You can locate your PMS liaison through the PMS Support website, email, or phone number. Remember, sound reports assist in the facilitation of audits as well.
Any Questions?
An audit, also referred to as a single audit, is a process for testing the accuracy and completeness of information presented in an organization’s financial statements as well as evaluating the financial systems used to gather this information. All agencies, including Tribal governments that expend more than $750,000 in federal cash, are required to have an audit completed for each fiscal year of funding. Depending on the dollar thresholds, CCDF may be chosen in audit samples more frequently. For example, if using high dollar amounts for construction. If Tribal construction is not on Tribal land, ensure the federal interest section is complete. This is something the auditors may look to verify.

The audit, which is completed by an independent auditor, will help to determine whether the following conditions are met to constitute a clean audit as described under 45 C.F.R. Part 75, Appendix XI:

♦ Accuracy of financial statements
♦ Compliance with terms and conditions of the grant
♦ Installation and effective operation of appropriate financial and administrative procedures and controls
♦ Compliance with laws, regulations, and provisions of contracts or grant agreements
agreements

Audits must be conducted after the close of the 3-year CCDF program period. No later than 30 days following audit completion, Tribal Lead Agencies must submit a copy of the audit report to the Tribal council, the HHS Inspector General for Audit Services, and ACF. If there is an audit finding, a Corrective Action Plan (CAP) may be instituted. In a CAP, the auditee must follow up and CAP on all audit findings and prepare a summary schedule of prior audit findings. The auditor is required to follow up on any prior-year findings.

Ensuring you have appropriate recordkeeping, policies and procedures, and internal controls will prevent you from audit findings. Think about these questions as you begin preparing for an audit:
♦ Do we have processes in place for timely an accurate reporting? Do we know the CCDF audit and fiscal reporting requirements?
♦ Do we have clean audits and have our resources been maximized?
♦ Are we gathering the necessary preliminary information for an inevitable audit?
♦ How will we enhance, revise, or strengthen our fiscal management activities to ensure audits are clean?
♦ How will we engage staff and our Tribal government or consortium leadership in fiscal management activities?
♦ How does our budgeting process inform resource development and reporting?
♦ If applicable, how are we using advisory committees to support fiscal management activities?

The next slide will share what auditors look for to measure compliance.
Getting involved as a team will help operations flow well, progress for improvement, and enhance processes. Operate as if every decision will be made public and as if every expenditure will be reviewed. Documentation will save your program a lot of time. Auditors are our friends and partners to ensure that our CCDF program is following compliance and that disallowance is not continuing. Here are some requirements auditors will review during an audit:

♦ Activities (allowed or un-allowed)
♦ Allowable Costs/Cost Principles
♦ Cash Management
♦ Eligibility
♦ Equipment/Real Property Management
♦ Earmarking
♦ Period of Performance
♦ Procurement (Note: all procurement transactions must provide full and open competition consistent with standards in § 75.328)
♦ Program Income
♦ Reporting
♦ Sub-recipient Monitoring
Special Tests and Provisions

Again, grantees must implement their CCDF programs in accordance with their approved CCDF Plans, in compliance with the final rule. Compliance is tested to see if grantees are following what is stated in the CCDF plan. Any expenditures not made in accordance with the Child Care and Development Block Grant (CCDBG) Act, the implementing regulations, or the approved CCDF Plan will be subject to disallowance. The Compliance Supplement is used to develop audit procedures to test compliance. There are 12 types of compliance requirements that apply. For reference, go to https://www.whitehouse.gov/wp-content/uploads/2022/05/2022-Compliance-Supplement_PDF_Rev_05.11.22.pdf
This action planning templates, shared via email, can help with your reporting process. We recommend taking time to write down some action planning steps around budget development, cost allocation, and estimating future costs.

For example, your goal could be to complete an ACF-696T report for your project. An action step could include meeting with your fiscal department, project manager, or contractor to ensure all necessary expenditure data is captured and accurate. Another action step could be reviewing your general ledger for inaccuracies and ensuring your numbers reconcile with that is reported in the Payment Management System.
Any Questions?
This marks the end of our last Construction Community of Practice session. As you navigate the steps of the construction or major renovations process, technical assistance is available for guidance. If you would like additional intensive technical assistance around any of the six topics of construction and major renovation, please don’t hesitate to reach out to your regional office contacts at any time.
We'll share some resources to explore regarding this session’s topic.
Resources to Explore

- Strengthening Stabilization Grant Integrity with Internal Controls: [https://childcareta.acf.hhs.gov/resource/strengthening-stabilization-grant-integrity-internal-controls](https://childcareta.acf.hhs.gov/resource/strengthening-stabilization-grant-integrity-internal-controls)
- Fiscal On Demand Sessions: [https://childcareta.acf.hhs.gov/fiscal-demand-sessions-tribal-lead-agencies](https://childcareta.acf.hhs.gov/fiscal-demand-sessions-tribal-lead-agencies)
A resource to spotlight is the *Policy Interpretation Question: ACYF-PIQ-CC-99-01*. The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104-193) amended the Child Care Development Block Grant Act to allow Tribal Lead Agencies to use CCDF funds for construction or renovation of child care facilities. A Tribal Lead Agency must first request and receive approval from ACF before using CCDF funds for construction or major renovation. Requests must follow uniform procedures (45 CFR 98.84; ACYF-PI-CC-05, dated August 18, 1997; and ACYF-PI-CC-97-06, dated November 4, 1997). This resource lists common questions concerning these procedures and provides answers.
Another resource is the Tribal Lead Agency Fiscal Risk Assessment. This resource was developed for CCDF administrators, fiscal and management officials, and other Tribal Lead Agency leaders as a framework for reviewing how well policies and procedures meet CCDF requirements for program integrity and fiscal accountability. This worksheet can be used by Tribal Lead Agencies as part of a fiscal management training or at any time to assess how well internal controls are working and to determine what, where, and how improvements can be made.
Resource Spotlight

- Fiscal Waiver Request Dear Colleague Letter
- Available by requesting further information from your regional office (RO)

ACF has made the decision that Tribal Lead Agencies may apply for temporary fiscal waivers to extend certain obligation and liquidation deadlines, due to extraordinary circumstances. Your Tribal leader should have received this official correspondence. For more information on waivers, please reach out to your Regional Program Specialist.
Remember, you can request technical assistance through the TCBC through the TCBC website email, phone number or your Regional Program Specialist through the OCC Regional Contacts website.
Thank you so much. We hope this information has been useful and we look forward to supporting you.