STATE OF IOWA
COMMUNITY SERVICES BLOCK GRANT PROGRAM (CSBG)

ORGANIZATIONAL STANDARDS
FY 2015 ASSESSMENT GUIDE
(March 12, 2015)

AGENCY: _____

DATE OF THE ASSESSMENT: _____

CSBG PROGRAM YEAR: _____

ASSESSMENT CONDUCTED BY: _____

_____

AGENCY STAFF THAT PARTICIPATED: _____

_____

_____

Organizational Standards Assessment

Last Organizational Standards onsite assessment (date): _____

☐ Review the last Organizational Standards onsite assessment with the agency.

Comments:

ORGANIZATIONAL STANDARDS ASSESSMENT OVERVIEW

1. Organizational Standards indentified as NOT MET:

2. Agency progress or status towards meeting Organizational Standards identified as NOT MET:

3. Exemplary practices noted from the Organizational Standards onsite assessment:

Additional comments and notes:

Standard 1.1   The agency demonstrates low-income individuals' **participation** in its activities.

Guidance
- This standard is meant to embody "maximum feasible participation".
- The intent of this standard is to go beyond board membership; however, governing board participation may be counted toward meeting this standard if no other involvement is provided. The tripartite board is only one of many mechanisms through which agencies engage people with low-incomes.
- Participation can include activities such as Head Start Policy Council, tenant or neighborhood councils, volunteering, etc.
- Though not mandatory, many agencies meet this standard by including advisory bodies to the governing board.

Glossary
- Participation: To join with other in something, take part.

☐ **MET**
☐ **NOT MET**

☐   The agency verified the NPI low-income volunteer and community engagement data their agency reported to the DCAA. (NPI 2.3, 3.1, and 3.2)

Comments:

Standard 1.2   The agency **analyzes** **information collected directly from** low-income individuals as part of the **community assessment**.

Guidance
- This standard reflects the need for agencies to talk directly with low-income individuals regarding the needs in the community.
- Data can be collected through a variety of ways including, but not limited to, focus groups, interviews, community forums, customer surveys, etc.
- Analyzing the information can be met through review of the collected data by staff and/or governing board, including a review of collected data in the written community assessment, with notations of this review in the community assessment's appendix, committee minutes, etc.

Glossary
- Analyzing: Reviewing data or other information collected. This may include looking at trends, met/unmet expectations of performance, unexpected findings or results, survey results, etc. Staff and governing board may be involved reviewing and analyzing data.
- Information collected directly from: Data that comes from individuals. May be collected through surveys, focus groups, interviews, etc.
- Community assessment: A comprehensive assessment of community needs and resources as defined in the CSBG Act.

☐ **MET**
☐ **NOT MET**

The DCAA requires agencies to submit an annual CSBG Community Action Plan and Application. The application requires agencies to analyze the results and information collected from client needs assessments for CSBG program planning.

  ☐   The DCAA confirmed (by desk audit) that the agency's CSBG Community Action Plan and Application was submitted (as directed) and approved.

  Comments:

Standard 1.3   The agency has a **systematic approach** for **collecting, analyzing**, and **reporting** customer satisfaction data to the governing board.

Guidance
- This reflects the need for any business to gather information regarding customer satisfaction. All agencies need to be aware of how satisfied their customers are of the services they receive.
- This standard does not imply that a specific satisfaction level needs to be achieved.
- Documentation is needed to demonstrate all three components in order to meet the standard: 1) collection, 2) analysis, and 3) reporting of data.
- A systematic approach may include, but not be limited to, surveys or other tools being distributed to customers annually, quarterly, or at the point of service (or on a schedule that works for the individual agency). Such collection may occur by program or agency-wide at a point in time.
- Analyzing the findings is typically completed by staff.
- Reporting to the governing board may be via written or verbal formats.

Glossary
- Systematic approach: Regular, consistent, on a time schedule. Not "ad hoc".
- Collecting: Documenting information collected from others through tools such as case notes, electronic or written intake systems, online or written surveys, focus groups, sign-in sheets, and pre-posttests.
- Analyzing: Reviewing data or other information collected. This may include looking at trends, met/unmet expectations of performance, unexpected findings or results, survey results, etc. Staff and governing board may be involved reviewing and analyzing data.
- Reporting: Written or verbal presentations of data to a specific audience, i.e. governing board, staff, and community.

☐ **MET**
☐ **NOT MET**

The Iowa Community Action Agencies Client Needs Assessment is a systematic approach for collecting client needs and client satisfaction data and information.

☐ The agency provided documentation that confirms their agency analyzes customer satisfaction data and information their agency collects.

☐ The agency's board minutes (or board meeting materials) confirm that the customer satisfaction data and information their agency collects is being presented to the governing board.

Comments:

CATEGORY 2: COMMUNITY ENGAGEMENT

Standard 2.1	The agency has **documented or demonstrated partnerships** across the **community**, for **specifically identified purposes**; partnerships include other anti-poverty organizations in the area.

Guidance
- Partnerships are considered to be mutually beneficial arrangements wherein each entity contributes and/or receives: time, effort, expertise, and/or resources.
- The CSBG-IS Report already asks for a list of partners. The intent of this standard is not to have another list, but to have documentation that shows what these partnerships entail and/or achieve.
- These could be documented through MOUs, contracts, agreements, documented outcomes, coalition memberships, etc.
- This standard does not require that every partnership is formal, fully documented relationship.

Glossary
- Documented or demonstrated partnerships: Relationships that are formalized. This may be through an MOU/MOA, contract, coalition membership, etc.
- Community: May include the geographic community the agency serves or a subset as determined by the agency.
- Specifically identified purposes: Partnerships in which the agency participates should have clearly defined roles for the agency and activities/goals related to its mission. Specifically identified purposes may include but are not limited to: shared projects; community collaborations/coalitions with an identified topic e.g. domestic violence, homelessness, teen pregnancy prevention, transportation task forces, community economic development projects, etc.; contractually coordinated services, etc.

☐ **MET**
☐ **NOT MET**

☐ The agency verified the NPI community wide partnership data their agency reported to the DCAA. (NPI 4.1)
☐ The agency provided documentation that confirms their agency is partnering with anti-poverty organizations.

Comments:

CATEGORY 2: COMMUNITY ENGAGEMENT

Standard 2.2	The agency **utilizes information** gathered from key sectors of the **community** in assessing needs and resources, during the community assessment process or other times. These sectors would include at minimum: community-based organizations, faith-based organizations, private sector, public sector, and educational institutions.

Guidance
- If gathered during the community assessment, it would be documented in the community assessment. If done during "other times" this may be reflected in reports, data analysis, or staff/board meeting minutes.
- Engagement may include: key informant interviews, staff participation in other community groups/advisory bodies, community-wide processes, etc.
- Documentation is needed to demonstrate that all five sectors have been engaged: community-based organizations, faith-based organizations, private sector, public sector, and educational institutions. There is no requirement for how many individual organizations the agency must contact, or what data is collected.
- If one or more of these sectors are not present in the community or refuses to participate, then the agency needs to demonstrate the gap or a good faith effort to engage the sector(s).
- Demonstrating that you have "gathered" and "used" the information may be met in a variety of ways including, but not limited to: summarizing the data in the community assessment or its appendices; documentation of phone calls, surveys interviews, focus groups in agency files (hard copy or electronic); documentation in planning team minutes; summary reports on the data shared at board meetings or committee meetings; etc.

Glossary
- Utilizes information: Demonstrates that the governing board/staff have reviewed and considered data collected from sources as they make decisions. This may result in a change of activity or a conscious decision to maintain the status quo.
- Community: May include the geographic community the agency serves or a subset as determined by the agency.

☐ **MET**
☐ **NOT MET**

The Iowa Community Action Agencies Community Assessment includes needs assessment data and information from key sectors of the community: community-based organizations, faith-based organizations, private sector, public sector, and educational institutions.

☐ The agency provided documentation that confirms their agency utilizes the information their agency collects from key sectors of the community.

Comments:

Standard 2.3   The agency **communicates** its activities and its results to the **community**.

Guidance
- This may be met through an agency's annual report, social media activity, traditional news media, community outreach activities, etc.
- Community would be defined by the agency but needs to include those outside of the staff and governing board of the agency.

Glossary
- Communicated: Sharing information with others. This may be done through mechanisms as determined be the agency and may include websites, social media, annual reports, community forums, etc.
- Community: May include the geographic community the agency serves or a subset as determined by the agency.

☐ **MET**
☐ **NOT MET**

☐ The agency provided information that confirms their agency communicates its current <u>activities</u> to the community.
☐ The agency provided information that confirms their agency communicates its latest (annual) <u>results</u> to the community.

Comments:

Standard 2.4   The agency **documents** the number of volunteers and hours mobilized in support of its activities.

Guidance
- There is no requirement to utilize volunteers, only to document their number and hours, if utilized.
- This information should already be collected as part of current National Performance Indicators.

Glossary
- Documents: Providing evidence, e.g. written reports, meeting minutes, sign-in lists, etc. Can be stored in agency records, case notes, reports/plans (or their appendices), board minutes and/or committee minutes, etc**.**

☐ **MET**
☐ **NOT MET**

☐   The agency verified the NPI volunteer data their agency reported to the DCAA. (NPI 2.3 and 3.1)

Comments:

CATEGORY 3: COMMUNITY ASSESSMENT

Standard 3.1	The agency conducted a **community assessment** and **issued a report** within the past 3 years.

Guidance
- This standard refers to what is sometimes called a Community Needs Assessment, and requires that agencies assess both needs and resources in the community. The requirement for this community assessment is outlined in the CSBG Act.
- This may require State CSBG Offices to adjust timeframes for required submission.
- The report may be electronic or print, and may be circulated as the agency deems appropriate. This can include: websites, mail/email distribution, social media, press conference, etc.
- It may be helpful for agencies to document the report release date such as April 2014 or December 2015.

Glossary
- Community assessment: A comprehensive assessment of community needs and resources as defined in the CSBG Act.
- Issues a report: The report may be in electronic or print formats, and may be circulated, as the agency deems appropriate. This can include inclusion on website, distributed via email and/or regular mail, through public releases or press conferences, posted via social media, etc.

☐ **MET**
☐ **NOT MET**

The following assessments and resources have comprehensive community assessment data and information (qualitative and quantitative): Iowa Community Action Agencies Client Needs Assessment, Iowa Community Action Agencies Community Assessment, and the online community needs assessment tool provided by the Community Action Partnership (www.communityactioncna.org). The following resources have data and information specific to poverty (gender, age, race/ethnicity, etc.): the online community needs assessment tool provided by the Community Action Partnership, and the U. S. Census Bureau.

☐ The agency prepared a comprehensive community assessment report(s).
☐ The agency's community assessment report(s) was issued within the past 3 years.

Comments:

Standard 3.2   As part of the **community assessment**, the agency collects and includes current **data specific to poverty** and its prevalence related to gender, age, and race/ethnicity for their service area(s).

Guidance
- Documentation is needed to demonstrate all four categories in order to meet the standard: gender, age, race, and ethnicity.
- Data on poverty is available from the U. S. Census Bureau.

Glossary
- Community assessment: A comprehensive assessment of community needs and resources as defined in the CSBG Act.
- Data specific to poverty: Data on poverty from the U. S. Census Bureau.

☐ **MET**
☐ **NOT MET**

☐ The community assessment report* includes poverty <u>data by gender</u> for their agency service area.
☐ The community assessment report* includes poverty <u>data by age</u> for their agency service area.
☐ The community assessment report* includes poverty <u>data by race/ethnicity</u> for their agency service area.

*the community assessment report(s) prepared and issued by the agency (Standard 3.1)

Comments:

Standard 3.3 The agency **collects and analyzes** both **qualitative and quantitative data** on its geographic service area(s) in the **community assessment**.

Guidance
- Documentation is needed to demonstrate that both types of data are collected in order to meet the standard:
  - Qualitative: this is opinions, observations, and other descriptive information obtained from the community through surveys, focus groups, interviews, community forums, etc.
  - Quantitative: this is numeric information, e.g. U. S. Census data, program counts, demographic information, and other statistical sources.
- Documentation on data analysis is also required in order to meet the standard.

Glossary
- Collects and analyzes: Once the data is collected and documented, the agency reviews the data and notes trends, findings, and other information either in the community assessment or its appendices.
- Qualitative data: Qualitative data is usually collected from interviews, surveys, observations, and opinions. Quality has an "L" and can be thought of as data with "letters." This is data that is collected directly from the "subjects." It is often considered as "primary" data. Who do you ask? What kind of "in depth" responses do they give you that helps you assess the situation (the needs, the resources and later the outcomes) with greater understanding?
- Quantitative data: Quantitative data is usually aggregated from other sources, so it is often considered "secondary" -- meaning that all of the information collected directly from subjects is gathered together and a total of the responses are produced. Quantity has an "N" and can be thought of a data with "numbers." How much or how many? What is the scope?
- Community assessment: A comprehensive assessment of community needs and resources as defined in the CSBG Act.

☐ **MET**
☐ **NOT MET**

☐ The community assessment report* includes <u>qualitative data</u> for their agency service area.
☐ The community assessment report* includes <u>quantitative data</u> for their agency service area.
☐ The agency provided documentation that confirms their agency <u>analyzes the data and information</u> in their community assessment report*.

*the community assessment report(s) prepared and issued by the agency (Standard 3.1)

Comments:

Standard 3.4   The **community assessment** includes **key findings** on the **causes and conditions of poverty** and the needs of the communities assessed.

Guidance
- There is no required way to reflect this information.
- The agency may choose to include a key findings section in the community assessment report and/or executive summary.
- Conditions of poverty may include items such as: numbers of homeless, free and reduced school lunch statistics, SNAP participation rates, etc.
- Causes of poverty may include items such as: lack of living wage jobs, lack of affordable housing, low education attainment rates, etc.

Glossary
- Community assessment: A comprehensive assessment of community needs and resources as defined in the CSBG Act.
- Key findings: A summary of the main issues identified in the community assessment on the causes and conditions of poverty. This may be found in an executive summary or in the full community assessment document.
- Causes and conditions of poverty: The community assessment should analyze the main sources of poverty and how it impacts the community. Conditions of poverty may include items such as: numbers of homeless, free and reduced school lunch statistics, SNAP participation rates, etc. Causes of poverty may include items such as: lack of living wage jobs, lack of affordable housing, low education attainment rates, etc.

☐ **MET**
☐ **NOT MET**

☐ The agency's community assessment report* includes <u>key findings on the cause of poverty</u> for their agency service area.
☐ The agency's community assessment report* includes <u>key findings on the conditions of poverty</u> for their agency service area.
☐ The agency's community assessment report* includes the <u>needs of the communities</u> in their agency service area.

*the community assessment report(s) prepared and issued by the agency (Standard 3.1)

Comments:

Standard 3.5   The **governing board formally accepts** the completed **community assessment**.

Guidance
- This would be met through the governing board voting on a motion to accept the community assessment at a regular board meeting and documenting this in the board minutes.

Glossary
- Community assessment: A comprehensive assessment of community needs and resources as defined in the CSBG Act.
- Governing board formally accepts: The governing board votes at a board meeting to accept the community assessment and the vote is noted in the board minutes.

☐ **MET**
☐ **NOT MET**

☐   The agency's board minutes confirm that the <u>governing board accepted</u> the community assessment report* that was issued.

*the community assessment report(s) prepared and issued by the agency (Standard 3.1)

Comments:

Standard 4.1   The governing board has reviewed the agency's mission statement within the past 5 years and assured that: 1) The **mission addresses poverty**; and 2) The agency's programs and services are in alignment with the mission.

Guidance
- "Addresses poverty" does not require using the word poverty in the agency's mission.
- Language such as but not limited to: low-income, self-sufficiency, economic security, etc., is acceptable.
- It is the governing board that determines if the programs and services are in alignment with the mission. This review and formal determination would be recorded in the board minutes.

Glossary
- Mission addresses poverty: The specific wording of agency mission is an individual agency decision; however, the mission overall needs to address the issue of poverty in some way. There is no requirement to use the term "poverty" and agencies may use terms such as self-sufficiency, economic security, thriving communities, etc. The mission needs to convey that the agency is working to move families and/or communities forward.

☐ **MET**
☐ **NOT MET**

☐ The agency's board minutes confirm that the <u>governing board reviewed</u> the agency's mission statement within the past 5 years and assures that:
     ☐ the mission statement addresses poverty, and
     ☐ the agency's programs and services are aligned with the mission statement.

Comments:

Standard 4.2   The agency's **Community Action plan** is **outcome-based**, **anti-poverty focused**, and ties directly to the **community assessment**.

Guidance
- The State CSBG Office is responsible for determining the Community Action plan's format, and needs to ensure that the three components are readily identifiable.
- The Community Action plan needs to be focused on outcomes, i.e. changes in status (such as hunger alleviation vs. number of food baskets).
- The Community Action plan is sometimes referred to as the CSBG plan or CSBG work plan.

Glossary
- Community Action plan/CSBG work plan: The written document summarizing the work of the agency over the course of a contract year that is provided to the State CSBG Office.
- Outcome-based: Focused on the change that happens to an individual, family, agency, or community as a result of efforts. Often confused with "outputs" or services, outcomes are the larger changes Community Action is working to achieve.
- Anti-poverty focused: Focused in some way in the broad work of ameliorating the causes and conditions of poverty. There is no requirement to use the term poverty.
- Community assessment: A comprehensive assessment of community needs and resources as defined in the CSBG Act.

☐ **MET**
☐ **NOT MET**

The DCAA requires agencies to submit an annual CSBG Community Action Plan and Application that is outcome based, anti-poverty focused, and ties directly to community assessments.

☐ The DCAA confirmed (by desk audit) that the agency's CSBG Community Action Plan and Application was submitted (as directed) and approved.

Comments:

Standard 4.3   The agency's **Community Action plan** and **strategic plan** document the **continuous use of the full Results Oriented Management and Accountability (ROMA) cycle** or **comparable system** (assessment, planning, implementation, achievement of results, and evaluation). In addition, the agency documents having used the services of a ROMA-certified trainer (or equivalent) to assist in implementation.

Guidance
- There is no requirement to have a certified ROMA trainer on staff at the agency.
- While a ROMA trainer (or equivalent) must be involved, it is up to the agency to determine the manner in which this individual is utilized. Examples include: involving the trainer in strategic planning meetings, consultation on implementation, etc.
- This includes involving a ROMA trainer (or equivalent) in the course of ROMA cycle activities such as the community assessment, strategic planning data and analysis, and does not need to be a separate activity.

Glossary
- Community Action plan/CSBG work plan: The written document summarizing the work of the agency over the course of a contract year that is provided to the State CSBG Office.
- Strategic plan: An agency-wide document, approved by the governing board, that includes the mission and vision of an agency along with goals and strategies it hopes to achieve over a set period of time, often 3-5 years. There is no singular strategic plan methodology or process an agency must use.
- Continuous use of the full ROMA cycle: Written documentation that the agency participates in all components of the ROMA cycle: conducted a community needs assessment, conducted planning based on the assessment, implemented services in alignment with the plan, data was collected documenting services provided and outcomes achieved, and analyzed the data provided.
- Comparable system: The CSBG Act allows for a comparable system to ROMA for performance management purposes; however, no states currently utilize a comparable system. All states currently use ROMA as their performance management system. The term "comparable system" is used to comply with current statute.

☐ **MET**
☐ **NOT MET**

The DCAA requires agencies to submit an annual CSBG Community Action Plan and Application that follows the CSBG ROMA cycle of assessment, planning, implementation, achievement of results, and evaluation. The application also requires agencies to use (and document) the services of a ROMA-certified trainer in the development of the application.

- ☐ The DCAA confirmed (by desk audit) that the agency's CSBG Community Action Plan and Application was submitted (as directed) and approved.
- ☐ The agency's strategic plan* documents the use of the full ROMA cycle or comparable system.
- ☐ The agency provided documentation that confirms their agency involved a ROMA-certified trainer (or equivalent) in the development and/or implementation of their strategic plan*.

*the agency's strategic plan (Standard 6.1)

Comments:

CATEGORY 4: ORGANIZATIONAL LEADERSHIP

Standard 4.4   The governing board receives an annual update on the success of specific strategies included in the **Community Action plan**.

Guidance
- The CSBG Act requires that boards be involved with assessment, planning, implementation, and evaluation of the programs: this standard supports meeting that requirement.
- This standard is met by an update being provided at a regular board meeting, and documenting it in the minutes.
- The update provided to the governing board may be written or verbal.
- The update provided to the governing board should include specific strategies outlined in the Community Action plan and any progress made over the course of the last year, or by another period of time as determined by the governing board that is less than one year.

Glossary
- Community Action plan/CSBG work plan: The written document summarizing the work of the agency over the course of a contract year that is provided to the State CSBG Office.

☐ **MET**
☐ **NOT MET**

The DCAA requires agencies to submit an annual CSBG Community Action Plan and Application. The application requires agencies to inform their governing board of the progress and outcomes of their agency's CSBG goals and objectives throughout the year.

☐ The agency's board minutes (or board meeting materials) confirm that the governing board received updates on the progress and outcomes of their agency's CSBG goals and objectives outlined in their CSBG Community Action Plan and Application.

Comments:

Standard 4.5   The agency has a written **succession plan** in place for the CEO/Executive Director, **approved by the governing board**, which contains **procedures** for covering an emergency/unplanned, short-term absence of 3 months or less, as well as outlines the process for filling a permanent vacancy.

Guidance
- Governing board approval would most likely occur through a board vote at a regular board meeting.
- Documentation must include both elements: a plan for emergency/unplanned absence, and a policy for filling a permanent vacancy.

Glossary
- Succession plan: A plan for filling a vacancy, planned or unplanned (emergency). This is done most often for a departing staff such as the CEO/Executive Director/senior management.
- Approved by the governing board: The governing board would review and vote to approve at a board meeting with the vote noted in the board minutes.
- Procedures: How a policy will be carried out. Procedures delineate the normal method of operating. They are the protocols for implementation. Procedures carry out policies.

☐ **MET**
☐ **NOT MET**

☐ The agency provided their CEO/Executive Director succession plan.
☐ The agency's CEO/Executive Director succession plan contains procedures for an emergency/unplanned vacancy.
☐ The agency's CEO/Executive Director succession plan contains procedures for a short-term absence (3 months or less).
☐ The agency's CEO/Executive Director succession plan outlines the process for filling a permanent vacancy.
☐ The agency's board minutes confirm that the governing board approved the CEO/Executive Director succession plan.

Comments:

Standard 4.6   An **agency-wide, comprehensive risk assessment** has been completed within the past 2 years and reported to the governing board.

Guidance
- Reporting to the governing board would most likely occur at a regular board meeting and should be reflected in the board minutes.
- It is important to note that to meet the standard the agency only has to complete the risk assessment and report to the governing board. The results of the risk assessment are internal to the agency and therefore private.
- There is no one mandatory tool for completing this task. This comprehensive assessment is more than the financial risk assessment contained in the audit and may also include such areas as insurance, transportation, facilities, staffing, property, etc. To meet the standard, the tool(s) used need to address agency-wide functions, not only individual program requirements.

Glossary
- Agency-wide risk assessment: This type of assessment goes beyond just fiscal, HR, transportation, etc., and is meant to capture a wide range of agency issues. Agencies can use a single tool to address this requirement, or use multiple tools in individual areas and work to combine/analyze the results comprehensively from an agency perspective.
- Comprehensive: The risk assessment should cover all pertinent aspects of the agency's operations, inclusive of topics such as governance, financial management, contracts and procurement, human resources, communication, service delivery, protecting vulnerable populations, transportation, and property.

☐ **MET**
☐ **NOT MET**

☐   The agency provided documentation that confirms their agency completed an agency-wide risk assessment within the past 2 years.
☐   The agency's board minutes confirm that the <u>governing board was notified</u> that an agency-wide risk assessment was completed by the agency.

Comments:

Standard 5.1   The agency's governing board is structured in compliance with the CSBG Act: 1) At least one third **democratically-selected** **representatives of the low-income community**; 2) One-third local elected officials (or their representatives); and 3) The remaining membership from major groups and interests in the **community**.

Guidance
- This standard is based on the CSBG Act and addresses the composition structure of the governing board only.
- See the CSBG Act and Information Memorandum 82 for comprehensive guidance.

Glossary
- Democratic selection process: The CSBG Act requires that the low-income sector of the tri-partite governing board represents the low-income community. Each agency must have a written process defined that provides for how the community selects its representative. Examples of democratic selection procedures for low-income sector directors include: (1) election by ballots cast by the agency's clients and/or by other low-income people in the agency's service area (ballots could be cast, for example, at designated polling place(s) in the service area, at the agency's offices, or via the Internet); (2) vote at a community meeting of low-income people (the meeting could serve not simply to select low-income sector directors but also to address a topic of interest to low-income people); and (3) designation of one or more community organization(s) composed predominantly of and representing low-income people in the service area (e.g. a Head Start Policy Council, low-income housing tenant association, or the governing board of a community health center) to designate representative(s) to serve on the agency's governing board.
- Representatives of the low-income community: People selected by those living in a low-income community to represent them on the agency's governing board.
- Community: May include the geographic community the agency serves or a subset as determined by the agency.

☐ **MET**
☐ **NOT MET**

☐ The agency's bylaws confirm that the governing board is structured in compliance with the CSBG Act.

Comments:

Standard 5.2   The agency's governing board has written **procedures** that document a **democratic selection process** for low-income board members adequate to assure that they are **representative of the low-income community**.

Guidance
- See the CSBG Act and Information Memorandum 82 for comprehensive guidance.
- See definitions list for additional clarity on democratic selection – please note that the CSBG Act requires a democratic *selection* process, not *election* process.

Glossary
- Procedures: How a policy will be carried out. Procedures delineate the normal method of operating. They are the protocols for implementation. Procedures carry out policies.
- Democratic selection process: The CSBG Act requires that the low-income sector of the tri-partite governing board represents the low-income community. Each agency must have a written process defined that provides for how the community selects its representative. Examples of democratic selection procedures for low-income sector directors include: (1) election by ballots cast by the agency's clients and/or by other low-income people in the agency's service area (ballots could be cast, for example, at designated polling place(s) in the service area, at the agency's offices, or via the Internet); (2) vote at a community meeting of low-income people (the meeting could serve not simply to select low-income sector directors but also to address a topic of interest to low-income people); (3) designation of one or more community organization(s) composed predominantly of and representing low-income people in the service area (e.g. a Head Start Policy Council, low-income housing tenant association, or the governing board of a community health center) to designate representative(s) to serve on the agency's governing board.
- Representatives of the low-income community: People selected by those living in a low-income community to represent them on the agency's governing board.

☐ **MET**
☐ **NOT MET**

☐ The agency provided their governing board's written procedures for selecting low-income (sector) board representatives.
☐ The agency's governing board's written procedures for selecting low-income (sector) board representatives include a democratic selection process.
☐ The agency's governing board's written procedures for selecting low-income (sector) board representatives assures that the representatives selected represent the low-income community.

Comments:

Standard 5.3   The agency's **bylaws** have been **reviewed by an attorney** within the past 5 years.

Guidance
- There is no requirement that the attorney be paid.
- Final reviews by attorneys on the governing board or on staff are not recommended, but are not disallowed.

Glossary
- Bylaws: The document that sets forth the rules governing the internal affairs or actions of a corporation or other body. Some topics usually addressed in bylaws include: duties and powers of board members and officers, procedures for selecting board members and officers, and board meeting procedures.
- Reviewed by an attorney: A licensed attorney has reviewed and provided the governing board with assurances the document complies with the applicable laws. There is no requirement that the attorney must be paid; they may be pro bono. While recommended that the attorney is not a board member, there is no prohibition of this in the standard. An invoice noting the review, letter documenting the review, etc., would serve as documentation that this has occurred. The content of the review is not required to be shared beyond the governing board to meet the standard in order to maintain attorney-client confidentiality.

☐ **MET**
☐ **NOT MET**

☐   The agency provided an invoice/letter/statement confirming that an <u>attorney reviewed</u> the agency's bylaws within the past 5 years.

Comments:

CATEGORY 5: BOARD GOVERNANCE

Standard 5.4   The agency documents that each governing board member has received a copy of the **bylaws** within the past 2 years.

Guidance
- Distribution may be accomplished through electronic or hard copy distribution.
- Acknowledgement of receipt may be accomplished through a signed and dated written acknowledgement, email acknowledgement, board minutes documenting receipt for those in attendance, etc.

Glossary
- Bylaws: The document that sets forth the rules governing the internal affairs or actions of a corporation or other body. Some topics usually addressed in bylaws include: duties and powers of board members and officers, procedures for selecting board members and officers, and board meeting procedures.

☐ **MET**
☐ **NOT MET**

☐   The agency provided documentation that confirms that <u>each board member received a copy</u> of the agency's bylaws within the past 2 years.

Comments:

Standard 5.5   The agency's governing board meets in accordance with the frequency and quorum requirements and fills governing board vacancies as set out in its **bylaws**.

Guidance
- There are no requirements on the meeting frequency or quorum, only that agencies abide by their approved bylaws.

Glossary
- Bylaws: The document that sets forth the rules governing the internal affairs or actions of a corporation or other body. Some topics usually addressed in bylaws include: duties and powers of board members and officers, procedures for selecting board members and officers, and board meeting procedures.

☐ **MET**
☐ **NOT MET**

☐ The agency's board minutes confirm that the board meetings are conducted in accordance with the agency's bylaw meeting requirements.
☐ The agency's board minutes confirm that the board meetings are conducted in accordance with the agency's bylaw quorum requirements.
☐ The agency provided documentation that confirms that the agency and/or governing board are filling vacant board member seats in accordance with the agency's bylaw requirements.

Comments:

Standard 5.6   Each governing board member has signed a **conflict of interest policy** within the past 2
                 years.

Guidance
- There is no requirement to use a specific conflict of interest policy, only that the agency utilizes one that meets its needs.
- The signed conflict of interest policies are collected, reviewed, and stored by the agency.
- 2 CFR Part 200 (Super Circular) is in effect for any grant periods after December 26, 2014 and has additional information on conflict of interest policies and specific disclosures.
- As a point of reference, the IRS Form 990 asks: Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Did the agency regularly and consistently monitor and enforce compliance with the policy? If so, describe how.

Glossary
- Conflict of interest policy: A policy or policies that define a conflict of interest for board members and staff in an agency. The policy should provide the method by which a board member or staff person would acknowledge or identify that a conflict exists. Should be reviewed no less than every other year, by the governing board and staff.

☐ **MET**
☐ **NOT MET**

☐   The agency provided board member signed and dated conflict of interest policy acknowledgement forms.

☐   The agency's board member conflict of interest policy acknowledgement forms confirm that <u>each board member received the conflict of interest policy</u> within the past 2 years.

Comments:

Standard 5.7   The agency has a process to provide a **structured orientation** for governing board members within 6 months of being seated.

Guidance
- There is no specific curricula requirement, or training methodology required. Board orientation should have many agency-specific elements. These may include: bylaws, overview of programs, and review of fiscal reports.
- Training may be delivered at board meetings, special sessions, in person, through electronic media, or through other modalities as determined by the governing board.
- The agency must have documentation of its process (including content), as well as documentation that each board member has been provided with the opportunity for orientation.

Glossary
- Structured orientation: A standard outline of content to be shared with new board members and the method by which it is shared. This may be through an in-person orientation with the Board Chair, board development committee or committee chair, CEO/Executive Director, or other methodology as determined by the governing board. Such orientation often includes: copies of agency bylaws, fiscal reports, board minutes, etc.

☐ **MET**
☐ **NOT MET**

☐   The agency provided their written process for providing board orientation to board members.
☐   The agency's board orientation process requires the agency to offer the orientation to new board members within 6 months of being seated.

Comments:

Standard 5.8   Governing board members have been provided with **training** on their duties and responsibilities within the past 2 years.

Guidance
- There is no specific curricula requirement or training methodology required.
- Training may be delivered at board meetings, special sessions, at conferences, or through electronic media, or other modalities as determined by the governing board.
- The agency needs to have documentation that the training occurred (including content), as well as documentation that each board member has been provided with training opportunities.

Glossary
- Board training: Training provided to board members either in person or other methodology as determined by the governing board. Sessions may be done as part of a board meeting or as a separate event. Some agencies conduct small trainings at each meeting to provide ongoing learning. Content may vary by training and should be conducted by someone with expertise in the topic being addressed.

☐ **MET**
☐ **NOT MET**

    ☐ The agency provided documentation* that confirms that board members were provided a training opportunity on their board member duties within the past 2 years.
    ☐ The agency provided documentation* that confirms that board members were provided a training opportunity on their board member responsibilities within the past 2 years.

    *the documentation must include the content of the training and confirm that the training occurred

    Comments:

Standard 5.9   The agency's governing board receives **programmatic reports** at each regular board meeting.

Guidance
- This standard does not require a report on each program at every board meeting; however it does call for some level of programmatic reporting at every board meeting. Agencies determine their own process to report programs to the governing board. For example, some agencies may cycle through their programs semi-annually, others may do so on a quarterly basis, and yet others may do a brief summary at every board meeting.
- Board minutes should reflect that programmatic reports have been received.
- Programmatic reporting may be in writing (reports, dashboards) and/or verbal.

Glossary
- Programmatic reports: A written or verbal report that is documented in the board minutes on the status of an agency program(s). The standard does not require a programmatic report on all programs at each board meeting, only that the governing board is informed of some level of programmatic activity at each board meeting. This can range between written reports on all programs at each meeting to a rotating verbal report by program directors at each meeting.

☐ **MET**
☐ **NOT MET**

☐   The agency's board minutes (or board meeting materials) confirm that the agency provided an agency program report (written and/or verbal) at each board meeting.

Comments:

Standard 6.1   The agency has an **agency-wide strategic plan** in place that has been **approved by the governing board** within the past 5 years.

Guidance
- This is intended to be an agency-wide document, not a list of individual program goals.
- This would be met through the governing board voting on a motion to accept the strategic plan at a regular board meeting and documenting this in the board minutes.

Glossary
- Agency-wide strategic plan: A strategic plan outlines the goals and strategies for the full agency over a defined period of time, rather than just an individual program.
- Approved by the governing board: The governing board would review and vote to approve at a board meeting with the vote noted in the board minutes.

☐ **MET**
☐ **NOT MET**

    ☐ The agency provided their strategic plan.
    ☐ The agency's strategic plan is an <u>agency-wide plan</u>.
    ☐ The agency provided documentation that confirms the strategic plan is in <u>progress</u>.
    ☐ The agency's board minutes confirm that the <u>governing board approved</u> the strategic plan within the last 5 years.

    Comments:

Standard 6.2   The approved **strategic plan** addresses reduction of poverty, revitalization of low-income communities, and/or empowerment of people with low incomes to become more self-sufficient.

Guidance
- These are the purposes of CSBG as laid out in the CSBG Act.
- These specific terms are not required, but the strategic plan needs to include one or more of the themes noted in the standard.

Glossary
- Agency-wide strategic plan: A strategic plan outlines the goals and strategies for the full agency over a defined period of time, rather than just an individual program.

☐ **MET**
☐ **NOT MET**

☐   The strategic plan* addresses one or more of the following: reduction of poverty; revitalization of low-income communities; empowerment of people with low incomes to become more self-sufficient.

*the agency's strategic plan (Standard 6.1)

Comments:

Standard 6.3   The **approved strategic plan** contains family, agency, and/or community goals.

Guidance
- These goals are set out as part of ROMA, referenced in Information Memoradum 49, and provide for the framework for the National Performance Indicators.
- These specific terms are not required, but the strategic plan must address one of more of these dimensions.
- There is no requirement to address all three: family, agency, and community.

Glossary
- Agency-wide strategic plan: A strategic plan outlines the goals and strategies for the full agency over a defined period of time, rather than just an individual program.
- Approved by the governing board: The governing board would review and vote to approve at a board meeting with the vote noted in the board minutes.

☐ **MET**
☐ **NOT MET**

☐   The strategic plan* <u>contains goals for one or more</u> of the following: family, community, and agency.

*the agency's strategic plan (Standard 6.1)

Comments:

Standard 6.4   Customer satisfaction data and customer input, collected as part of the **community assessment**, is included in the strategic planning process.

Guidance
- This standard links the community assessment with strategic planning.
- There is no requirement to do additional data collection.
- The standard may be documented by reference to the analysis of customer satisfaction data and input within the strategic plan, or by including the analysis of customer satisfaction data in the strategic plan or its appendices, with a brief explanation of how it was used.

Glossary
- Community assessment: A comprehensive assessment of community needs and resources as defined in the CSBG Act.

☐ **MET**
☐ **NOT MET**

☐ The agency provided documentation that confirms that their agency included customer satisfaction data* in their strategic planning process.
☐ The agency provided documentation that confirms that their agency included their community assessment** in their strategic planning process.

*the customer satisfaction data and information the agency collects (Standard 1.3)
**the community assessment report(s) prepared and issued by the agency (Standard 3.1)

Comments:

Standard 6.5   The governing board has received an update(s) on progress meeting the goals of the **strategic plan** within the past 12 months.

Guidance
- The CSBG Act requires that governing boards be involved with assessment, planning, implementation and evaluation of programs; this standard supports meeting that requirement.
- This standard would be met by an update being provided at a regular board meeting, or a planning session, and documented in the board minutes.
- The update provided to the governing board may be written or verbal.
- The update provided to the governing board should include goals outlined in the strategic plan and any progress made over the course of the last year, or by another period of time as determined by the governing board that is less than one year.

Glossary
- Agency-wide strategic plan: A strategic plan outlines the goals and strategies for the full agency over a defined period of time, rather than just an individual program.

☐ **MET**
☐ **NOT MET**

    ☐ The agency's board minutes (or board meeting materials) confirm that the <u>governing board received</u> a strategic plan* update within the past 12 months.
    ☐ The strategic plan* update included a progress report on the strategic plan's goals.

    *the agency's strategic plan (Standard 6.1)

Comments:

Standard 7.1   The agency has written personnel **policies** that have been **reviewed by an attorney** and **approved by the governing board** within the past 5 years.

Guidance
- There is no requirement that the attorney be paid, but should be a currently practicing attorney.
- Final reviews by attorneys on the governing board or on staff are not recommended, but are not disallowed.
- Note that the review needs to have occurred at some point during in the past 5 calendar years.
- Agencies may work with human resource professionals (such as SHRM certified staff) and others (attorneys on staff or on the governing board) prior to the legal review to minimize cost.
- Note that not all attorneys are familiar with human resource issues and agencies are encouraged to use attorneys with this type of expertise.

Glossary
- Policy: An approved system of what is going to be done. A *procedure* is how the policy will be carried out. Policies are guidelines that regulate organizational affairs. They direct the conduct of people and the activities of the systems. Policies explain how the agency intends to operate.
- Reviewed by an attorney: A licensed attorney has reviewed and provided the governing board with assurances the document complies with applicable laws. There is no requirement that the attorney must be paid; they may be pro bono. While recommended that the attorney is not a board member, there is no prohibition of this in the standard. A written report from the attorney would document such a review.
- Approved by governing board: Reviewed at either a board committee or full board. If reviewed at the committee level, the committee would recommend approval to the governing board and the full board votes to approve and the vote is recorded in the board minutes.

☐ **MET**
☐ **NOT MET**

☐   The agency provided their personnel policies.
☐   The agency provided an invoice/letter/statement confirming that an <u>attorney reviewed</u> the personnel policies within the past 5 years.
☐   The agency's board minutes confirm that the <u>governing board approved</u> the personnel policies within the past 5 years.

   Comments:

CATEGORY 7: HUMAN RESOURCE MANAGEMENT

Standard 7.2   The agency **makes available** the **employee handbook** (or personnel **policies** in cases without an employee handbook) to all staff and notifies staff of any changes.

Guidance
- The employee handbook may be made available in electronic (such as an agency intranet, a location on a shared server, or distributed via email) or print formats.
- The process for notification of changes is up to the individual agency.
- Agencies are encouraged to have staff sign off that they have received and read the employee handbook.

Glossary
- Makes available: Either provided by the agency directly or the agency provides the opportunity to attend training outside via conference or community event.
- Employee handbook: The document that is provided to staff documenting general expectations and benefits.
- Policy: An approved system of what is going to be done. A *procedure* is how the policy will be carried out. Policies are guidelines that regulate organizational affairs. They direct the conduct of people and the activities of the systems. Policies explain how the agency intends to operate.

☐ **MET**
☐ **NOT MET**

☐   The agency provided their employee handbook/personnel policies.
☐   The agency provided information that confirms their agency makes their employee handbook/ personnel policies <u>available to staff</u>.
☐   The agency provided information that confirms their agency <u>notifies staff of changes</u> made to their employee handbook/personnel policies.

   Comments:

Standard 7.3   The agency has written **job descriptions** for all positions, which have been **updated** within the past 5 years.

Guidance
- This references job descriptions for each type of position, not each staff person.
- To meet the standard, job descriptions may include a date of last review/update. The standard does not require changes when descriptions are reviewed.
- The timeframe is defined as within the past 5 calendar years.

Glossary
- Updated job descriptions: Each position in an agency needs to have a written job description. A date of last review should appear on the document.

☐ **MET**
☐ **NOT MET**

     ☐   The agency provided a list of all job titles within the agency.
     ☐   *The agency provided the job description for each job title.
     ☐   *The agency provided documentation that confirms the job description for each job title <u>has been reviewed/updated</u> within the past 5 years.

     *the DCAA will select and review a sample of job descriptions

     Comments:

Standard 7.4   The governing board conducts a **performance appraisal** of the CEO/Executive Director **within each calendar year**.

Guidance
- There is no specific appraisal tool required to be used.
- This may be accomplished through a board committee or the full board; however, the governing board should receive and accept via board vote the appraisal, with the acceptance reflected in the board minutes.
- The approval of the performance appraisal is often done in conjunction with setting the CEO/Executive Director compensation.

Glossary
- Performance appraisal: An annual opportunity to formally review an employee's performance in their position. A written tool, as determined by the agency, is to be used.
- Within each calendar year: This is meant to convey that an activity would happen once each year, e.g. 2014, 2015, 2016. It is hoped that activities that have this notation would happen annually; however, it may be that an activity could fall in February 2015 and December 2016 and this would be compliant with "each calendar year".

☐ **MET**
☐ **NOT MET**

☐ The agency's board (or appropriate board committee) minutes confirm that the <u>governing board (or appropriate board committee) conducted</u> an annual performance appraisal of the CEO/Executive Director.
☐ The agency's board minutes confirm that the <u>governing board approved</u> the results of the CEO/Executive Director's annual performance appraisal.

Comments:

Standard 7.5   The governing board reviews and **approves CEO/Executive Director compensation within every calendar year.**

Guidance
- The full board should review and approve the total compensation at a regular board meeting and have it reflected in the board minutes
- This includes: salary, fringe, health and dental insurance, expense/travel account, vehicle, etc.
- As a point of reference, the IRS Form 990 asks: Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? If so, describe the process.
- The compensation review and approval often happens in conjunction with the CEO/Executive Director performance appraisal.

Glossary
- Approved by governing board: Reviewed at either a board committee or full board. If reviewed at the committee level, the committee would recommend approval to the governing board and the full board votes to approve and the vote is recorded in the board minutes.
- CEO/Executive Director compensation: The salary, fringe, health/dental, retirement, vehicle, travel/expense account, raise, incentive compensation, deferred compensation, and any other item the CEO/Executive Director receives. This full package is shared with the full board each calendar year.
- Within each calendar year: This is meant to convey that an activity would happen once each year, e.g. 2014, 2015, 2016. It is hoped that activities that have this notation would happen annually; however, it may be that an activity could fall in February 2015 and December 2016 and this would be compliant with "each calendar year".

☐ **MET**
☐ **NOT MET**

☐ The agency's board (or appropriate board committee) minutes confirm that the governing board (or appropriate board committee) conducted an annual CEO/Executive Director compensation review.
☐ The agency's board minutes confirm that the governing board approved the annual CEO/Executive Director compensation.

Comments:

Standard 7.6   The agency has a **policy** in place for regular **written evaluation** of employees by their supervisors.

Guidance
- The standard calls for policy being in place.
- It is recognized that it is best practice to have annual reviews for every employee, but the standard is not intended to imply that 100% of employees must have an annual review. This caveat is noted given normal business conditions that may impact individual employees at any given time, e.g. timing of resignation/dismissal, FMLA leave, seasonal, etc.

Glossary
- Policy: An approved system of what is going to be done. A *procedure* is how the policy will be carried out. Policies are guidelines that regulate organizational affairs. They direct the conduct of people and the activities of the systems. Policies explain how the agency intends to operate.
- Performance appraisal: An annual opportunity to formally review an employee's performance in their position. A written tool, as determined by the agency, is to be used.

☐ **MET**
☐ **NOT MET**

    ☐ The agency provided their employee evaluation policies.
    ☐ The agency's employee evaluation policies confirm that the employee's supervisor(s) is responsible for conducting the evaluation.
    ☐ The agency's employee evaluation policies confirm that a written evaluation is completed as part of the employee evaluation.

    Comments:

Standard 7.7   The agency has a **whistleblower policy** that has been **approved by the governing board.**

Guidance
- Once the whistleblower policy is approved and in place, there is no requirement for additional review under this standard. It is good policy for governing boards to periodically review their whistleblower policy to ensure that they are operating in compliance with it.
- This would be met through a vote by the governing board at a regular meeting and noted in the board minutes.
- Many agencies incorporate their whistleblower policy into their personnel policies or employee handbook. If not included, the whistleblower policy should be made available to staff via other means.

Glossary
- Whistleblower policy: A whistleblower policy encourages staff and volunteers to come forward with credible information on illegal practices or violations of adopted policies of the agency, specifies that the agency will protect the individual from retaliation, and identifies those staff or board members or outside parties to whom such information can be reported**.** As a point of reference, the IRS Form 990 asks: Did the agency have a written whistleblower policy?
- Approved by governing board: Reviewed at either a board committee or full board. If reviewed at the committee level, the committee would recommend approval to the board and the full board votes to approve and the vote is recorded in the board minutes.
- Policy: An approved system of what is going to be done. A *procedure* is how the policy will be carried out. Policies are guidelines that regulate organizational affairs. They direct the conduct of people and the activities of the systems. Policies explain how the agency intends to operate.

☐ **MET**
☐ **NOT MET**

    ☐ The agency provided their whistleblower policy.
    ☐ The agency's board minutes confirm that the governing board approved the whistleblower policy.

    Comments:

Standard 7.8   All staff participate in a **new employee orientation** within 60 days of **hire**.

Guidance
- There are not curricula requirements for the orientation; it is up to the agency to determine the content. Some examples of content include: time and effort reporting, ROMA, data collection, mission, history of Community Action, etc.
- This may be met through individual or group orientations, and documented in personnel files.
- The date of hire is considered to be the first day the employee works at the agency.

Glossary
- New employee orientation: A process defined by each individual agency to provide an overview of the expectations of staff and other items deemed important for the agency to share with new employees. Some agencies use live training, video, etc. It is up to each agency to determine what this process is for them.
- Start date/hire date: The date the employee begins work at the agency.

☐ **MET**
☐ **NOT MET**

☐   The agency provided a list of employees that includes their start date/hire date.
☐   *The agency provided employee signed and dated employee orientation acknowledgement forms.
☐   *The documentation the agency provided confirms that <u>employees participated in a new employee orientation within 60 days of hire</u>.

*the DCAA will select and review a sample of new employees

Comments:

Standard 7.9   The agency **conducts or makes available** staff development/training (including ROMA) on an ongoing basis.

Guidance
- There are no specific requirements for training topics, with the exception of ROMA (or comparable system if one is used and approved by the State CSBG Office).
- This standard may be met through in-house, community-based, conference, online, and other training modalities. Agencies may conduct their own training in-house, or may make online or outside training available to staff.
- This should be documented in personnel files.

Glossary
- Conducts or makes available: Either provided by the agency directly or the agency provides the opportunity to attend training outside via conference or community event.

☐ **MET**
☐ **NOT MET**

    ☐ The agency verified the NPI employee training data their agency reported to the DCAA. (NPI 5.1)
    ☐ The agency provided documentation that confirms their agency <u>conducts or makes ROMA training available to staff</u>.

    Comments:

CATEGORY 8: FINANCIAL OPERATIONS AND OVERSIGHT

Standard 8.1	The agency's annual **audit** (or **audited financial statements**) is completed by a Certified Public Accountant on time in accordance with Title 2 of the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principals, and Audit Requirement (if applicable) and/or state audit threshold requirements.

Guidance
- Please see and follow federal and state guidance related to audits.
- Completed by a Certified Public Accountant on time in accordance with Single Audit Guidelines.

Glossary
- Audited financial statements: An agency's financial statements which have been certified by a Certified Public Accountant (the auditor); whereby the auditor certifies that the financial statements meet the requirements of the U. S. Generally Accepted Accounting Principles (GAAP).
- Super-circular/Title 2 of the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principals, and Audit Requirement: This is the grants reform guidance issued by the Office of Management and Budget (OMB) that streamlines and supersedes the requirements in eight previous OMB circulars.

☐ **MET**
☐ **NOT MET** |

☐ The DCAA confirmed (by desk audit) that the agency's annual audit was completed by a Certified Public Accountant.
☐ The DCAA confirmed (by desk audit) that the agency's annual audit was completed on time (as required).

Comments:

Standard 8.2   **All findings** from the prior year's annual **audit** have been assessed by the agency and addressed where the governing board has deemed it appropriate.

Guidance
- This standard can be met through governing board discussion and decisions at a regular board meeting with decisions noted in the board minutes.
- Findings are those noted in the audit itself, not the management letter.

Glossary
- All findings: All findings reported in the audited financial statements, both current and prior year.
- Audited financial statements: An agency's financial statements which have been certified by a Certified Public Accountant (the auditor); whereby the auditor certifies that the financial statements meet the requirements of the U. S. Generally Accepted Accounting Principles (GAAP).

☐ **MET**
☐ **NOT MET**

☐ The DCAA reviewed (by desk audit) the agency's prior year's annual audit.
Are there documented findings in the annual audit that was reviewed?   ☐ YES   ☐ NO
If YES, assess the following:

    ☐ The agency's board minutes confirm that the <u>agency presented</u> the findings from the annual audit to the governing board.
    ☐ The agency's board minutes confirm that the <u>governing board acted on</u> the annual audit findings.

    Comments:

Standard 8.3   The agency's **auditor presents** the **audit** to the governing board.

Guidance
- The presentation to the governing board should be reflected in the board minutes.
- This standard can be met via the auditor meeting with the full board or appropriate board committee including Finance, Audit, or Executive. If done via committee, a report to the full board by the committee chair to confirm the meeting occurred needs to be completed and documented in the board minutes.
- The auditor may make the presentation in person or via web or conference call as allowed by state law. In addition, ensure that the bylaws allow for electronic communication if the auditor or their representative presents in this way.
- The presentation may be made by a representative(s) of the audit firm and is not required to be the partner of the firm engaged in the audit.

Glossary
- Auditor presents: Auditor reports the results of the audit to the governing board or designated board committee; it can be in person, via phone, or teleconferencing.
- Audited financial statements: An agency's financial statements which have been certified by a Certified Public Accountant (the auditor); whereby the auditor certifies that the financial statements meet the requirements of the U. S. Generally Accepted Accounting Principles (GAAP).

☐ **MET**
☐ **NOT MET**

     ☐   The agency's board (or appropriate board committee) minutes confirm that the <u>auditor presented</u> the annual audit to the governing board (or appropriate board committee).

     Comments:

Standard 8.4   The governing board **formally receives and accepts** the **audit.**

Guidance
- This standard can be met through a governing board vote accepting the audit at a regular board meeting and reflected in the board minutes.
- Each board member should be provided a copy of the audit, either in hard or electronic format, with this distribution noted in the board minutes.

Glossary
- Formally receives and accepts: The governing board makes a formal motion acknowledging that they have received and accepted as presented the audit and/or IRS Form 990.
- Audited financial statements: An agency's financial statements which have been certified by a Certified Public Accountant (the auditor); whereby the auditor certifies that the financial statements meet the requirements of the U. S. Generally Accepted Accounting Principles (GAAP).

☐ **MET**
☐ **NOT MET**

    ☐ The agency's board minutes (or board meeting materials) confirm that the agency made their completed annual audit <u>available to the governing board</u>.
    ☐ The agency's board minutes confirm that the <u>governing board accepted</u> the annual audit.

    Comments:

CATEGORY 8: FINANCIAL OPERATIONS AND OVERSIGHT

Standard 8.5   The agency has **solicited bids** for its **audit** within the past 5 years.

Guidance
- This standard does not require that an agency switch auditors or partners, only that the audit is put out to bid within the past 5 years.
- If an agency is currently under contract with a firm that has been conducting the audit for 5 or more at the time of the first standards assessment, the bid process needs to occur as soon as the current contract is completed.

Glossary
- Solicited bids: Solicited bids are requested proposals from qualified vendors.
- Audited financial statements: An agency's financial statements which have been certified by a Certified Public Accountant (the auditor); whereby the auditor certifies that the financial statements meet the requirements of the U. S. Generally Accepted Accounting Principles (GAAP).

☐ **MET**
☐ **NOT MET**

    ☐   The agency provided documentation that confirms that their agency <u>solicited bids</u> for its annual audit within the past 5 years.

    Comments:

Standard 8.6   The **IRS Form 990** is completed annually and **made available** to the governing board for review.

Guidance
- The IRS Form 990 is a publically available document, and specifically asks if the governing board has reviewed the document prior to its submission. It also asks for a description of the review process.
- The standard would be met by documenting the review process in the board minutes; the standard does not require governing board acceptance or approval of the IRS Form 990.
- The IRS Form 990 can be made available by sharing a copy electronically or in hard copy to board members with the process noted in the board minutes.
- The IRS Form 990 should be completed and submitted on time to the IRS within any granted extension periods.

Glossary
- IRS Form 990: IRS Form 990 is an annual information return required to be filed with the IRS by most agencies exempt from income tax under section 501(a), and certain political organizations and nonexempt charitable trusts.
- Made available: The completed IRS Form 990 is provided to the governing board for their review.

☐ **MET**
☐ **NOT MET**

☐ The agency provided their latest IRS Form 990 documents.
☐ The agency's IRS Form 990 documents confirm their IRS Form 990 was completed and submitted on time (as required).
☐ The agency's board minutes (or board meeting materials) confirm that the agency made their completed annual IRS Form 990 documents available to the governing board.

Comments:

Standard 8.7   The governing board receives financial reports at each regular board meeting that include the following: 1) **Agency-wide report on revenue and expenditures** that compares budget to actual, categorized by program; and 2) **Balance sheet/statement of financial position**.

Guidance
- Categorization by program does not require reporting by individual funding stream; it may be by agency-defined program areas, e.g. Early Childhood, Energy, Housing, etc.
- This does not limit the financial information a governing board receives at each board meeting. Individual agencies are likely to determine that additional information is needed by the governing board and should determine what specific information needs to be shared with the governing board beyond that included in the standard.

Glossary
- Agency-wide report on revenue and expenditures: Revenue and expenses reported in total for the entire agency versus just a particular program.
- Balance sheet/statement of financial position: This shows the assets, liabilities and net assets of the entire agency. It may be shown with the assets and liabilities classified as current or long-term.

☐ **MET**
☐ **NOT MET**

☐   The agency's board minutes (or board meeting materials) confirm that the <u>governing board received</u> agency program revenue and expenditure reports (categorized by program).
☐   The agency's board minutes (or board meeting materials) confirm that the <u>governing board received</u> an agency balance sheet/statement of financial position.

Comments:

Standard 8.8   All required filings and payments related to **payroll withholdings** are completed on time.

Guidance
- This includes: federal, state, and local taxes, as well as, insurance and retirement payments.
- Documentation may include information received from a payroll service if used or the agency's financial management system. Such verification could be reviewed at the committee level if the agency determines it necessary, or delegated to the Executive Director.

Glossary
- Payroll withholdings: Amounts held from employee wages to offset income tax expenses like FICA (Federal Insurance Contribution Act tax) and Medicare. It can also include insurance, retirement, and other voluntary deductions.

☐ **MET**
☐ **NOT MET**

The DCAA fiscal auditors annually inspect each agency's payroll withholdings.

☐   The DCAA confirmed (by desk audit) that the agency's required filings and payments related to payroll withholdings are being completed on time.

   Comments:

Standard 8.9   The governing board annually **approves** an **agency-wide budget**.

Guidance
- This would be met through approval at a regular board meeting and documented in the board minutes.
- This is intended to complement, not replace, program budgets.
- It is recognized that each grant or program will likely have an annual budget that may cross two agency fiscal years.
- It is important to note that an agency-wide budget is a forecast for the upcoming agency fiscal year, based on the best information at the time of development. It provides the governing board with an overview of what the expected revenues and expenditures are likely to be over the course of a year, with the knowledge that the actual revenue and expenditures may differ. There is no requirement for the agency to pass a modified agency-wide budget during the course of a year as things change.

Glossary
- Approved by the governing board: The governing board would review and vote to approve at a board meeting with the vote noted in the board minutes.
- Agency-wide budget: This is the financial plan for the entire agency that is approved by the governing board. It includes all programs and agency activity. It is recognized that each grant or program will likely have an annual budget that may cross two agency fiscal years.

☐ **MET**
☐ **NOT MET**

☐ The agency provided their annual agency-wide budget.
☐ The agency's board minutes (or board meeting materials) confirm that the <u>governing board received</u> a copy of the annual agency-wide budget.
☐ The agency's board minutes confirm that the <u>governing board approved</u> the annual agency-wide budget.

Comments:

Standard 8.10   The fiscal **policies** have been reviewed by staff within the past 2 years, updated as necessary, with changes **approved by the governing board**.

Guidance
- This would be met through approval at a regular board meeting and documented in the board minutes.
- There are no requirements for which specific staff need to be involved in the staff-level review.
- The annual reporting of the staff level review of the fiscal policies may be made at a fiscal committee meeting with the committee minutes reflecting the review.

Glossary
- Approved by the governing board: Reviewed at either a committee or full board. If reviewed at the committee level, the committee would recommend approval to the governing board and the full board votes to approve and the vote is recorded in the board minutes.
- Policy: An approved system of what is going to be done. A *procedure* is how the policy will be carried out. Policies are guidelines that regulate organizational affairs. They direct the conduct of people and the activities of the systems. Policies explain how the agency intends to operate.

☐ **MET**
☐ **NOT MET**

☐ The agency provided documentation that confirms their staff or the governing board (or appropriate board committee) reviewed the fiscal policies within the past 2 years.
Were any of the fiscal policies changed within the past 2 years?   ☐ YES   ☐ NO
If YES, assess the following:

☐ The agency's board minutes confirm that the governing board approved the changes to the fiscal policies.

Comments:

Standard 8.11   A written **procurement** **policy** is in place and has been reviewed by the governing board within the past 5 years.

Guidance
- This would be met through approval at a regular board meeting and documented in the board minutes.
- The procurement policy may be found in an agency's fiscal policies; it does not need to be a separate document.
- The procurement policy must be compliant with federal regulations and agencies are encouraged to review relevant OMB circulars for specifications**.**

Glossary
- Procurement: This is the acquisition of goods and services from an outside external source. The goal of an effective procurement system is to obtain the most advantageous purchase with price, quality, and other factors considered.
- Policy: An approved system of what is going to be done. A *procedure* is how the policy will be carried out. Policies are guidelines that regulate organizational affairs. They direct the conduct of people and the activities of the systems. Policies explain how the agency intends to operate

☐ **MET**
☐ **NOT MET**

☐   The agency provided their procurement policy.
☐   The agency's board (or appropriate board committee) minutes confirm that the <u>governing board (or appropriate board committee) reviewed</u> the procurement policy within the past 5 years.

Comments:

Standard 8.12　The agency documents how it allocates **shared costs** through an **indirect cost rate**, or through a written **cost allocation plan**.

Guidance
- If no approved indirect cost rate is in place, the agency must have a written cost allocation plan.
- A federally Negotiated Indirect Cost Rate (NICR) should be currently approved and may be determined or provisional.

Glossary
- Shared costs: Costs that benefit more than one program or activity.
- Indirect cost rate: An agreement between a federal agency and a nonprofit federal grantee which establishes the maximum amount of indirect costs that the nonprofit may claim in its federal awards by calculating the agency's indirect costs as a percentage of direct costs. In order to obtain a federally NICR, the nonprofit agency must determine which of their federal funding sources will serve as their cognizant agency and follow the procedures of the Division of Cost Allocation of that agency. The NICR should be currently approved and may be determined or provisional.
- Cost allocation plan: A written document which describes the methods that the agency will use to charge both direct and shared costs to various programs/cost centers.

☐ **MET**
☐ **NOT MET**

The DCAA requires agencies to submit an annual CSBG Community Action Plan and Application. The application requires agencies to include their current HHS approved indirect cost rate agreement or cost allocation plan.

☐ The DCAA confirmed (by desk audit) that the agency's CSBG Community Action Plan and Application was submitted (as directed) and approved.

Comments:

Standard 8.13   The agency has a written **policy** in place for record retention and destruction.

Guidance
- This includes the retention and destruction of both electronic and physical documents.
- This policy may be a stand-alone policy or may be part of a larger set of agency policies.
- As a point of reference, the IRS Form 990 asks: Did the agency have a written document retention and destruction policy?

Glossary
- Policy: An approved system of what is going to be done. A *procedure* is how the policy will be carried out. Policies are guidelines that regulate organizational affairs. They direct the conduct of people and the activities of the systems. Policies explain how the agency intends to operate

☐ **MET**
☐ **NOT MET**

    ☐   The agency provided their fiscal department's records retention policy.
    ☐   The agency's records <u>retention policy</u> addresses <u>electronic</u> documents.
    ☐   The agency's records <u>retention policy</u> addresses <u>physical</u> documents.
    ☐   The agency provided their fiscal department's records destruction policy.
    ☐   The agency's records <u>destruction policy</u> addresses <u>electronic</u> documents.
    ☐   The agency's records <u>destruction policy</u> addresses <u>physical</u> documents.

Comments:

Standard 9.1   The agency has a **system or systems** in place to track and report **client demographics** and services customers receive.

Guidance
- Some funders require their own systems be used; the agency may or may not have an agency-wide system in place. As long as all services and demographics are tracked, this standard would be met.
- The CSBG Information Survey data report already requires the reporting of client demographics. This standard does not require additional demographic data collection or reporting.

Glossary
- System or systems: Some funders require their own data entry systems be used to track services or outcomes. These systems would be IT based but may or may not be a singular system to track all that is required.
- Client demographics: Key characteristics of the client population, such as age, race, gender, disability, or education. For purposes of this Category 9, please see CSBG Information Survey data report.

☐ **MET**
☐ **NOT MET**

☐ *The agency provided documentation that confirms their agency can provide a client demographics report for each agency administered program.
☐ **The agency provided documentation that confirms their agency can provide a service count report for each agency administered program.

*the DCAA will request and review a sample of client demographic reports
**the DCAA will request and review a sample of service count reports

Comments:

Standard 9.2   The agency has a **system or systems** in place to track family, agency, and/or community outcomes.

Guidance
- Some funders require their own systems be used; the agency may or may not have an agency-wide system in place. As long as all outcomes are tracked, this standard would be met.
- This may or may not be the same system(s) noted in Standard 9.1.

Glossary
- System or systems: Some funders require their own data entry systems be used to track services or outcomes. These systems would be IT based but may or may not be a singular system to track all that is required.

☐ **MET**
☐ **NOT MET**

☐ The agency provided documentation/evidence that confirms their agency has an IT method in place for tracking the goals in their strategic plan*.
☐ The agency provided documentation/evidence that confirms their agency has an IT method in place for tracking the CSBG goals and objectives outlined in their CSBG Community Action Plan and Application.
☐ The agency provided documentation/evidence that confirms their agency has an IT method in place for tracking their NPI data and information.

*the agency's strategic plan (Standard 6.1)

Comments:

Standard 9.3	The agency has presented to the governing board for review or action, at least within the past 12 months, an analysis of the agency's outcomes and any **operational or strategic program adjustments and improvements** identified as necessary.

Guidance
- This standard would be met through governing board or staff discussions as long as the analysis and discussions are documented.
- It is important to note that an agency is likely to have multiple programs with varying program years. This standard addresses an annual review of agency outcomes. Agencies are likely to make operations and strategic program adjustments throughout the year, making a single point in time analysis less effective than ongoing performance management.
- Agencies can meet this standard by having: an annual governing board discussion of agency outcomes, multiple conversations over the course of the year, or other process the agency deems appropriate as long as these discussions are reflected in the minutes, with any operational or program adjustments or improvements being noted.
- Agencies are not required to make adjustments in order to meet the standard, only to have conducted an analysis.

Glossary
- Operational or strategic program adjustments and improvements: Outcomes analysis may lead to operational or strategic program changes. Such changes may include but not limited to change in expected participation rates, service locations, project partners, service delivery strategies, performance measures, etc.

☐ **MET**
☐ **NOT MET**

☐ The DCAA assessed and confirmed the agency MET Standard 4.4.
Did the agency make any operational or strategic program changes to the CSBG goals and objectives outlined in their CSBG Community Action Plan and Application?   ☐ YES   ☐ NO
If YES, assess the following:

    ☐ The agency's board minutes confirm that the agency <u>presented, for governing board review or action</u>, the proposed changes to the CSBG goals and objectives outlined in their CSBG Community Action Plan and Application.

☐ The DCAA assessed and confirmed the agency MET Standard 6.5.
Did the agency make any operational or strategic program changes to the goals outlined in their strategic plan*?   ☐ YES   ☐ NO
If YES, assess the following:

    ☐ The agency's board minutes confirm that the agency <u>presented, for governing board review or action</u>, the proposed changes to the goals outlined in their agency's strategic plan*.

*the agency's strategic plan (Standard 6.1)

Comments:

Standard 9.4   The agency submits its annual CSBG Information Survey data report and it reflects **client demographics** and agency-wide outcomes.

Guidance
- See State CSBG Office for specifics on the submission process.
- The CSBG Information Survey data report already requires the reporting of client demographics and agency-wide outcomes. This standard does not require additional data collection or reporting

Glossary
- Client demographics: Key characteristics of the client population, such as age, race, gender, disability, or education. For purposes of this Category 9, please see CSBG Information Survey data report.

☐ **MET**
☐ **NOT MET**

Agencies provide their annual CSBG-IS data and information to the DCAA by completing and submitting the required CSBG year-end reports.

    ☐ The DCAA confirmed (by desk audit) the agency's year-end CSBG reports were submitted (as directed) and approved.

    Comments: