

# **Kings Community Action Organization**

## **Administrative Policy**

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#### **AP 5100**

#### **COMPLIANCE WITH CHILD DEVELOPMENT RULES AND REGULATIONS**

##### **Purpose:**

Establish internal controls to ensure compliance with applicable Child Development and Child Care Assistance Program rules and regulations.

##### **Policy:**

KCAO will have adequate internal controls to ensure compliance with applicable Child Development Program rules and regulations. These internal controls will ensure timely detection of errors and the effective financial operations of applicable California Department of Education (CDE) and applicable California Department of Social Services (CDSS) contracts. KCAO will ensure that services are provided to families enrolled in the program continuously throughout the contract period, except when funding from program contracts is reduced.

##### **Procedures:**

KCAO Fiscal staff may utilize worksheets from the CDE/CDSS financial guidelines provided by the funder, to ensure compliance and assist with projections. KCAO may utilize the following to analyze the financial earnings and stability of the program(s):

- Report Checklist
- Earning the Service Segment of the Contract
- Is Your Program Financially Healthy?
- Determining Service to Expenditure Relationship
- Funder-provided Apportionment Letters
- Other internal budgets and/or spreadsheets

Information may be analyzed by both Fiscal and Program Directors on a regular basis. As a result, decisions regarding necessary enrollment and expense adjustments will be made as deemed necessary.

In order to verify accuracy and maintain internal controls, KCAO will have proper checks and balances in place. Program reports will be completed by designated program staff, and reviewed by the Program Director, or designee. The fiscal reports will be completed by fiscal staff.

All monthly or quarterly reports will be reviewed by the following staff prior to being submitted to the CDE or CDSS, as appropriate:

- Grants Analyst Manager
- Program Director
- Other program or fiscal staff, as appropriate

Electronic approval of monthly or quarterly reports submitted to CDE/CDSS will be by the Program Director or their designee. Access to the electronic submission system will be secured, and authorized credentials given to designated staff as deemed appropriate.

KCAO will utilize a reporting calendar to ensure timely submission of all fiscal reports.

The Executive Director or designee may develop further administrative guidelines to enforce this policy.

Adopted by Board of Directors:	September 17, 2014
Revised and Approved by Board of Directors:	July 15, 2015
Revised and Approved by Board of Directors:	May 17, 2017
Revised and Approved by Board of Directors:	March 15, 2023