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LIEUTENANT GOVERNOR

JADE T. BUTAY
DIRECTOR

WILLIAM G. KUNSTMAN
DEPUTY DIRECTOR

JOVANIE DOMINGO DELA CRUZ
EXECUTIVE DIRECTOR

IN REPLY, REFER TO:
OCS 23.1425

**STATE OF HAWAIʻI
KA MOKUʻĀINA O HAWAIʻI
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
KA ʻOIHANA PONO LIMAHANA
OFFICE OF COMMUNITY SERVICES**
830 PUNCHBOWL STREET, ROOM 420
HONOLULU, HAWAII 96813
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October 24, 2023

Subject: Update to Hawaii's CSBG Policies and Procedures, Including Addendums

Hawaii's CSBG policies and procedures was reviewed and updated on October 23, 2023. Please review the finalized version of Hawaii's CSBG policies and procedures, inclusive of the addendums, that were developed in coordination with Hawaii's CSBG eligible entities.

To ensure that Hawaii's CSBG policies and procedures are living documents that evolve as new information and issues are identified and practices are adjusted, Hawaii OCS will continue to review and evaluate the effectiveness of Hawaii's CSBG policies and procedures. Any addendums that are developed in coordination with Hawaii's CSBG eligible entities and finalized shall be recognized as an update to Hawaii's CSBG policies and procedures.

Should you have any questions, please contact Courtney Ho at (808) 586-8682 or at courtney.n.ho@hawaii.gov. Thank you so much for your commitment to improve our community.
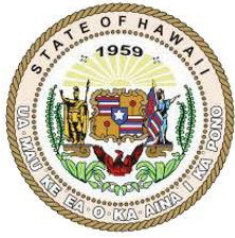
Sincerely,

JOVANIE DOMINGO DELA CRUZ
Executive Director

Enc.

OFFICE OF COMMUNITY SERVICES (OCS)
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS (DLIR)
STATE OF HAWAII

COMMUNITY SERVICE BLOCK GRANTS (CSBG) POLICIES AND PROCEDURES
(As of October 2023)

OFFICE OF COMMUNITY SERVICES (OCS)
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS (DLIR)
STATE OF HAWAII

COMMUNITY SERVICE BLOCK GRANTS (CSBG)
POLICIES AND PROCEDURES
List of Appendices

<u>**Purpose**</u>
The purpose of the Hawaii Community Services Block Grant (CSBG) Policies and Procedures Manual is to establish guidelines and standards to ensure consistency in the administration of CBSG in Hawaii. It also provides references to federal and state laws, rules, and regulations related to the CSBG program.

<u>**CSBG Overview**</u>
CSBG was established by Congress in the Economic Opportunity Act of 1964 as part of the War on Poverty. The purpose was to provide federal funding to local Eligible Entities to deliver a range of services to assist low-income families and individuals at or below 125% of the current Federal Poverty Level for Hawaii[1] or the highest Federal Poverty Level authorized by Congress. These programs aim to reduce poverty, revitalize low-income communities, and empower low-income families and individuals to become fully self-sufficient through community action.

<u>The Promise of Community Action</u>
> Community Action changes people's lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community, and we are dedicated to helping people help themselves and each other.

CSBG has three (3) national goals:
1. Individuals and families with low incomes are stable and achieve economic security.
2. Communities where people with low incomes live are healthy and offer economic opportunity.
3. People with low incomes are engaged and active in building opportunities in communities.

CSBG is administered through the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Community Services (Federal OCS). As of January 2018, Hawaii is a part of Region IX. The current applicable Federal regulations are the CSBG Act[2], Office of Management and Budget (OMB) Uniform Grant Guidance[3], and Federal OCS Policy and Guidance[4]. All submissions to Federal OCS are made through the On-Line Data Collection System (OLDC) in Grant Solutions.[5]

The CSBG Network nationwide is made up of:
- Federal OCS
- CSBG State Offices
- CSBG Eligible Entities
- CSBG State Associations – Most states have a State Association who works with Federal OCS, State Office, and national partners (listed below) on behalf of the eligible entities in the state. The size and activities of the State Associations vary by state. Hawaii's State Association is the Hawaii Community Action Program Director's Association (HCAPDA). HCAPDA has monthly conference calls and invites OCS to participate to keep informed of the activities of each eligible entity and share any program changes or information that may be useful.
- Regional Performance Innovation Consortia (RPIC) – Regional organization for State Associations. Funded by Federal OCS to support ongoing state, regional, and national training and technical assistance. Hawaii is part of Region 9, which is led by the California Community Action Partnership Association (CalCAPA). The RPIC has monthly conference calls that OCS participates in at the request of HCAPDA.

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[1] https://aspe.hhs.gov/poverty-guidelines
[2] Current CSBG statute – 42 USC 9901 et seq. or Public Law 105-285 Sec. 201; Block Grant statute – 45 CFR 96.30
[3] 2 CFR 200
[4] All Federal OCS policy and guidance are online at https://www.acf.hhs.gov/ocs/resource/policy-and-guidance-0
[5] https://home.grantsolutions.gov

- National Association of State Community Service Programs (NASCSP) – The national organization for the State Offices. NASCSP is the main training and technical assistance provider for the State Offices and hosts quarterly conference calls and two conferences a year (Spring/Fall). Hawaii is part of Region 5.
- Community Action Partnership – The national organization for the eligible entities. Mainly provides training and technical assistance for the CAAs and State Associations, but also provides resources and tools for State Offices.
- Community Action Program Legal Services Inc. – Legal and financial resources for the eligible entities. Does not often deal with State Offices.
- National Community Action Foundation – Lobbying organization for the CAAs and State Associations. States are not members and CSBG funds cannot be used to pay for lobbying activities.
- Association of Nationally Certified ROMA Trainers (ANCRT) – National organization that certifies ROMA trainers and implementers and provides ongoing training for ROMA professionals.

Points of contact are listed in Appendix 1.

CSBG in Hawaii

Each county in Hawaii has one Community Action Agency (CAA) responsible for providing these services. They individualize services and programs based on the needs specific in their respective county. The four agencies are:

Honolulu Community Action Program, Inc. (HCAP)
1132 Bishop Street, Suite 100
Honolulu, Hawaii 96813

Hawaii County Economic Opportunity Council (HCEOC)
47 Rainbow Drive
Hilo, Hawaii 96720

Maui Economic Opportunity, Inc. (MEO)
99 Mahalani Street
Wailuku, Hawaii 96732

Kauai Economic Opportunity, Inc. (KEO)
2804 Wehe Road
Lihue, Hawaii 96766

The Office of Community Services (OCS) in the Department of Labor and Industrial Relations has been designated by the Governor of the State of Hawaii as the lead agency for the administration of CSBG in the State of Hawaii. Any change in the Governor requires a new designation letter. See Appendix 2 for current designation letter.

OCS, in conjunction with the four local CAAs, develops a biannual CSBG State Plan to oversee and monitor the work of the CAAs at all stages of the annual CSBG grant, and to report on the program's performance to Federal and State authorities. OCS is required to present this plan to the legislature and public for hearing, then submits the Plan to Federal OCS for acceptance and approval.

CSBG Eligible Entities
The CAAs were established as part of the CSBG Act and designated the eligible entities for CSBG funds. When CSBG was reauthorized, the definition of "eligible entity" stated that all eligible entities (CAAs) existing prior to enactment would continue to be the CSBG eligible entities.[6]

To qualify as a CSBG eligible entity, a CAA, nonprofit, or public organization must meet certain criteria. A nonprofit or public organization can only apply to be an eligible entity in the event that one of the CAA is terminated (see page 8, Corrective Action, Reduction of Funds, and Termination).

Client Eligibility
Unless otherwise stated by OCS or Federal OCS, clients/households must meet the required 125% Federal Poverty Level (FPL), in accordance with the CSBG Act. However, CAAs may determine which documents are collected to determine eligibility and the timeframe in which eligibility can be determined (i.e., a client met the 125% FPL for the past 3 months). OCS recognizes that Congress and Federal OCS may allow a temporary increase in the FPL due to a state of disaster or emergency, which will allow for additional persons to become eligible to receive CSBG services. Such extended eligibility will be allowed pursuant to the specific provisions of the Congressional or Federal OCS guidelines.

Tripartite Board
As required by Section 676B(a) of the CSBG Act, all eligible entities must have a tripartite board that fully participates in the development, planning, implementation, and evaluation of the CSBG program to serve low-income communities. The tripartite board must be composed as follows:
- ⅓ elected public officials, holding office on the date of selection, or their representatives. If the number of such elected officials reasonably available and willing to serve on the board is less than ⅓ of the membership of the board, membership on the board of appointive public officials may be counted in meeting the requirement.
- Not fewer than ⅓ representative of low-income individuals and families chosen by a democratic selection process. The representative must be a resident of the neighborhood that he or she represents.
- The remainder are officials or members of business, industry, labor, religious, law enforcement, education, or other major groups and interests in the community served.

Board minutes/packets shall be submitted to OCS for review to confirm the tripartite board membership requirement is met and the board is involved in the eligible entity's activities as required by the CSBG Act.

Child Support Services Referral
Eligible entities must inform custodial parents in single-parent families that participate in program, activities, or services under CSBG about the availability of child support services and refer eligible parents to the child support offices of the State. To meet this requirement, the eligible entity will ask the client if he or she is the custodial parent in a single-parent family. If so, the following procedure will be included in the intake process.
- Inform the client about the availability of child support services
- Refer the client to the State Child Support Enforcement Agency and website (http://ag.hawaii.gov/csea)
- Provide the client access to the Child Support Enforcement Agency website (if appropriate)

CSBG Assurances
In addition to working towards the national goals of CSBG, the eligible entities are required to coordinate activities and form linkages within the community. OCS is required to make assurances of these to Federal OCS as part of the State Plan. This includes:

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[6] 42 USC 9902 (Public Law 105-285, Section 673(1)(A))

- Developing linkages to fill identified gaps in service through the provision of information, referrals, case management, and follow up consultations
- Coordinate CSBG funds with other public and private resources
- Support innovative community and neighborhood-based initiatives related to the purposes of CSBG, which may include fatherhood initiatives and other initiatives with the goal of strengthening families and encouraging effective parenting
- Provide, on an emergency basis, supplies and services, nutritious foods, and related services as necessary to counteract conditions of starvation and malnutrition
- With OCS, coordinate and establish linkages between governmental and other social services programs to assure the effective delivery of services to low-income individuals and avoid duplication of services, including employment and training activities and Workforce Investment Opportunity Act programs
- With OCS, coordinate programs and form partnerships with other organizations serving low-income residents of the communities and members of the groups served by the State, including religious organizations, charitable groups, and community organizations

The full list of programmatic assurances included in the State Plan is attached as Appendix 3.

Funding

Each CSBG grant constitutes two Federal Fiscal Years (FFY). Each FFY runs from October 1 – September 30. Funding is distributed through Federal OCS by allocation letters, which are emailed to the OCS point of contact. Generally, the allocations are quarterly, however, the receipt of the letter and frequency are determined by the Federal budget process and may be received dependent upon the passage of Continuing Resolutions.

Federal OCS mandates that at least 90 percent of CSBG funds be passed through to the CAAs. Ten percent may be retained by the State with a maximum of 5 percent for administration. OCS exercises its option to retain the other 5 percent for discretionary purposes.

Funds are distributed to the CAAs using a base plus formula allocation. The funding is based on the 1989 Community Services Administration Allotment + the most recent Small Area Income and Poverty Estimates[7] for the CAA's respective county = Total CAA allocation. The 1989 Community Services Administration Allotment is as follows:
- HCAP - $679,548
- HCEOC - $225,509
- MEO - $197,053
- KEO - $157,012

OCS has opted to allocate $10,000 for each CAA out of the State's discretionary funds for the purposes of Training and Technical Assistance (T/TA).

Since 2015, OCS has used the remainder of the discretionary funds for NASCSP dues and conferences, host a statewide training for the CAAs and their board members and staff, and strengthen linkages with CAA partner organizations. Pursuant to the CSBG Act, the discretionary funds are allowed to be utilized for the purposes mentioned above and:
- Providing training and technical assistance to the CAAs
- Coordinating State or locally operated programs and services targeted to low-income children and families
- Supporting statewide coordination and communication among eligible entities

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[7] https://www.census.gov/programs-surveys/saipe/data/datasets.html

- Analyzing the distribution of CSBG funds to determine if the funds have been targeted to the areas of greatest need
- Supporting asset-building programs for low-income individuals
- Supporting innovative programs and activities to eliminate poverty, promote self-sufficiency, and promote community revitalization
- Supporting State charity tax credits as described in the CSBG Act Section 675C(c)
- Supporting other activities consistent with the purposes of the CSBG Act.

The CAAs shall be allowed to carry over any unexpended administrative and program funds from the first year of the grant to the second year, however, the discretionary funds allocated for T/TA shall not be carried over and be recaptured by the State.

CSBG Contract

By October 1 annually, each CAA shall enter into a contract, spanning one FFY, with OCS to provide services to CSBG eligible individuals and families. OCS shall perform a risk assessment (see Appendix 4 for risk assessment template) on each CAA and request a procurement exemption from Chapter 103F, Hawaii Revised Statutes, by June annually to facilitate execution of the contract. The contract shall consist of:

- State of Hawaii Contract for Health and Human Services: Transactions Exempt from Chapter 103F, HRS, which shall specify the CSBG Catalog of Federal Domestic Assistance Number, CFDA #93.569
- State of Hawaii Contractor's Acknowledgment
- CAA Corporate Resolution *(to be provided by CAA)*
- Certificate of Liability Insurance, which shall specify the contract number and name OCS as an additional insured *(to be provided by CAA)*
- Certificate of Vendor Compliance (Hawaii Compliance Express)
- Provider's Standards of Conduct Declaration
- Department of Health and Human Services Certifications
- State of Hawaii Certificate of Exemption from Civil Service
- Attachment 1 – Scope of Services
- Attachment 2 – Time of Performance
- Attachment 3 – Compensation and Payment Schedule
- Attachment 4 – Insurance Requirements
- Attachment 5 – Work Program *(to be provided by CAA)*
- Attachment 6 – Budget *(to be provided by CAA)*
- Attachment 7 – General Conditions
- Attachment 8 – Special Conditions

Upon receipt of the final grant award for the current FFY, OCS shall provide the CAAs with the estimated allocation for the next year, which shall be based on the final grant award for the current FFY. The CAAs will provide a work program and budget based on the estimated allocation to OCS for use in the contract:

- Work program (Attachment 5): Shall be reflective of the outcomes the CAA anticipates based on the National Performance Indicators (NPI) required in the CSBG Annual Report (see page 5, Program Reporting and Requirements, ROMA).
- Budget (Attachment 6): Shall be broken down between "Administrative Costs[8]," "Program Costs," "Equipment," and "Training and Technical Assistance." Items of cost shall be allowable, reasonable,

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[8] OCS policy has been to monitor expending of administrative funds as part of the agency-wide budget and ensure that administrative costs do not exceed 20 percent of the total agency-wide budget. OCS does not encourage a high percentage of CSBG funds being budgeted for administrative costs, however, it is allowable for CAAs to use 100 percent of CSBG funds for administrative costs (see Appendix 5).

necessary, and allocable pursuant to the State Cost Principles and 2 CFR 200. Costs, including salaries and fringe, shall be broken down by line item. Any equipment with a cost exceeding $1,000 (per HRS Chapter 103F Cost Principles) and having a useful life of more than one year requires prior approval before purchase.

Upon receipt of a grant award from Federal OCS, OCS shall issue each CAA with an allocation letter informing them of available funding for expenditure at present. Each grant award shall be distributed between the CAAs and OCS based upon the entity's percentage of Hawaii's total estimated grant award.

At the close of each FFY, once final cash requests are processed, OCS shall issue each CAA a closing letter to ensure OCS records for the total expenditures for the year match the CAA's. Should there be administrative and program funds remaining, a supplemental contract shall be executed in the current FFY to be inclusive of the carry over funds.

A supplemental contract will also be executed, if necessary, should the final grant award differ from the previous FFY. Any change to the total contract amount requires a supplemental contract. Every supplemental contract will require a new Attachment 5 (if necessary) and 6.

Budget amendments are allowable when necessary and approved by OCS. Line items can be amended by letter if there is no change to the contract amount. The amendment letter shall include the revised budget and require signature as proof of acceptance by the requesting CAA on both the letter and the revised budget.

A flowchart of the allocation and contracting process is attached as Appendix 6.

As per Section 676(b)(7) of the CSBG Act, OCS and the CAAs will "permit and cooperate with Federal investigations undertaken in accordance with Section 678D" of the CSBG Act.

Fiscal Reporting and Requirements
OCS operates on a reimbursement payment system. CAAs shall submit their Fiscal Report (Form 300), which is inclusive of a cash request, expenditure report, and general ledger, within 30 days of the end of each month. A final Fiscal Report is due within 60 days of the end of the contract period. See Appendix 7 for Fiscal Report template. OCS program staff will review the Fiscal Report for allowability of costs, sign it to approve, and submit to the OCS Executive Director and fiscal staff to process payments as expeditiously as possible to ensure reimbursement is made to the requesting CAA within 30 days.

Expenditures may exceed budgeted line items by no more than the greater of $500 or 5 percent of the budgeted amount per Attachment 3 of the CSBG contract. Any amount in excess will require OCS approval and an amendment to the budget.

An annual audit is required pursuant to Subpart F of the OMB Uniform Guidance (2 CFR 200). The audit is due to OCS within nine (9) months after the end of the CAA's audit period.

OCS shall submit all required fiscal reports to Federal OCS in a timely manner. OCS is responsible for submitting two different pieces of fiscal information:
- Final Fiscal Report (SF-425): Shall be submitted to Federal OCS within 90 days of the end of the FFY. OCS shall consolidate the expenditures reported by the CAAs in their submitted Fiscal Reports and report based upon Hawaii's total expenditures. The timely submittal of this report has previously been an audit finding for OCS, which has been corrected. The OCS Program Specialist is responsible for submission of the report into OLDC after reconciling program and CAA records with OCS fiscal.
- CSBG Annual Report: The fiscal portion of the CSBG Annual Report shall be submitted by March 31 annually. OCS shall provide the CAAs with the templates when available for the fiscal section of the

report, which includes expenditures by CSBG category and agency-wide sources of funds. See Appendix 8 for CSBG Annual Report template. The information required for the CSBG Annual Report shall be submitted to OCS no later than February 28 annually.

Program Reporting and Requirements

The CAAs shall submit quarterly progress reports to OCS within 30 days of the end of each quarter. The program reports shall consist of outcomes reflective of the NPIs included in the Attachment 5 to date. Any variance less than 80 percent or higher than 120 percent for the final program report shall require a narrative explaining the variance provided that the actual numeric value of the variance is greater than 10.

OCS reserves the right to withhold payment until a program report is received. Any reimbursements requested by the CAA shall be held should a program report be outstanding after the following dates:
- Quarter 1 (October 1 – December 31) – January 31
- Quarter 2 (January 1 – March 31) – April 30
- Quarter 3 (April 1 – June 30) – July 31
- Quarter 4 (July 1 – September 30) – October 31
- Final (can be combined with Quarter 4) – November 30

Once the outstanding program report is received, any held payments shall be immediately sent.

OCS shall report the outcomes in the CSBG Annual Report noted above. During the submission of the Annual Report, OCS may request further information from the CAAs as needed. To the extent possible, OCS will ensure that the Attachment 5, program report, and Annual Report align.

ROMA

The data collected and reported in the program reports shall be reflective of the CAAs' use of the Results Oriented Management and Accountability (ROMA) system. ROMA was developed by the CSBG network and its use was mandated in 1998. While states have the option of utilizing a similar system of their choosing, Hawaii has continuously opted to use ROMA in its CSBG State Plan.

ROMA employs a cycle of implementation for services to low-income individuals, families, and communities. It includes a community needs assessment, use of needs assessment data to plan service strategies and projected results, implementation of strategies and services, observation and report on progress, and analysis of data according to original benchmarks. See Appendix 9 for ROMA cycle.

An important component of ROMA are the NPIs, which create a common set of measures to track CAA performance. The use of the NPIs through the FFY demonstrate the use of ROMA in the CAA's services. The full list of NPIs can be found in Appendix 8 as part of the CSBG Annual Report.

Community Needs Assessment, Strategic Plan, and Community Action Plan

Per the CSBG Act, each CAA is required to complete a Community Needs Assessment (CNA) and have it approved by the Board of Directors at least once every three years. The CNA is an integral part of the ROMA cycle and must include both qualitative and quantitative data and contain information collected directly from low-income individuals and key sectors of the community.

The CNA is used to inform the CAA's Strategic Plan. The Strategic Plan must be approved by the Board of Directors every five years. The purpose of the Strategic Plan is to set priorities and outcomes for the CAA over a multi-year period.

The Community Action Plan is required to be updated annually and is the plan for how the CAA will achieve the goals set by the Strategic Plan and meet the needs identified in the CNA. The Attachment 5 included in the CSBG contract is acceptable as an annual update to the Community Action Plan.

<u>Organizational Standards</u>
The CSBG Organizational Standards were established by Information Memorandum (IM) 138, which can be found in Appendix 10. As part of the performance management and accountability system for CSBG, the purpose is to ensure that CSBG eligible entities have the capacity to provide high-quality services to low-income individuals and communities.

Compliance with the Organizational Standards must be assessed annually by the State and reported to Federal OCS in the CSBG Annual Report. OCS shall integrate Organizational Standards assessment into regular CSBG monitoring procedures using the Community Action Partnership's (CAP's) State Assessment Tool for Organizational Standards. CAP's State Assessment tool notes acceptable documentation and is attached as Appendix 11. OCS shall review the documentation and inform the respective CAA of the level of compliance and areas of improvement within 60 days after the date of the monitoring visit. OCS will work with the CAA to create a timeline to ensure that any deficiency is brought into compliance before the end of the FFY.

OCS staff shall provide any necessary training and technical assistance at any CAA's request, or if there is any Organizational Standards are not met. This includes, but is not limited to, a walkthrough of the Organizational Standards to ensure that the documentation on hand meets requirements or clarifying any of the standards.

Monitoring
<u>OCS Performed Monitoring</u>
OCS is required to monitor each CAA on-site at least once every three years (and during the first year for a newly designated CSBG eligible entity). The purpose of monitoring is to verify compliance with applicable rules and regulations, assess the overall health of the CAA, and to identify areas where training and technical assistance may be necessary. When possible, monitoring shall coincide with a Board of Directors meeting and be completed in one business day. Monitoring shall be inclusive of administrative, programmatic, and fiscal elements.

While the on-site monitoring includes the areas covered by the Organizational Standards, it goes beyond the documentation requirement with observation of how those requirements are implemented and put into practice in the CAA's every day operation. Appendix 12 is a crosswalk of the areas covered by monitoring with the related Organizational Standard(s).

Prior to conducting an on-site monitoring visit, OCS will request specific fiscal documents for fiscal staff review, and program documents to prove the eligible entity may meet Organizational Standards as well as other monitoring requirements. OCS shall review the risk assessment, Organizational Standards met, recent Board of Directors minutes and packets, most recent audit, and program and fiscal reports to identify any areas requiring attention. With the breadth of information provided to OCS, many areas of monitoring can be pre-assessed, saving time for both the CAA and OCS.

OCS shall issue a monitoring report to the CAA within 60 days. The report shall indicate areas of strength and weakness based on OCS' observations. Should corrective action be required, the monitoring report shall also specify the timeline for compliance and available training and technical assistance.

<u>Federal OCS Performed Monitoring</u>
Federal OCS conducts monitoring of several states each year. Since FFY 14, an IM has been issued annually to inform states of the schedule for that year. Prior to FFY 14, a schedule was released once every three years. The following items are the criteria used to determine which states will be assessed[9]:

- Criteria 1: States that have never been reviewed by OCS or significant time has elapsed since the State was last reviewed. States that have never been reviewed are given a high priority score.
- Criteria 2: Analysis of routinely available program monitoring information. These may include unresolved findings noted in previous State assessment reports, turnover in State CSBG staff, negative OIG findings for the State of its eligible entities, revocation of Federal funding for other programs at eligible entities, and complaints received by DCA (Division of Community Assistance).
- Criteria 3: CSBG funding allocation per State.
- Criteria 4: Analysis of past findings as reported in accordance with OMB Circular A-133 single audit requirements. This includes a trend analysis of all CSBG findings reported in the State, eligible entities, and sub-recipients if applicable.

The review includes procedures and practices for administrative, fiscal, and program operations. The Federal OCS reviewers evaluate the State's eligible entity monitoring procedures and compliance of state-level assurances, administrative, fiscal, program, and governance requirements. The review of the monitoring procedures also encompasses the eligible entity's compliance with state-level assurances.

Hawaii was last monitored September 22-26, 2014. The draft report, received on January 30, 2017, and OCS's response are attached as Appendix 13. No response from Federal OCS has been received to date.

Corrective Action, Reduction of Funds, and Termination
As a result of Organizational Standards review or monitoring, OCS may require corrective action. OCS will take the steps prescribed in IM 116 with the inclusion of the Technical Assistance Plan in IM 138. IM 116 is attached as Appendix 14.

<u>Corrective Action</u>
OCS will identify any deficiencies in writing as part of the on-site monitoring report or review of Organizational Standards. If appropriate, OCS will offer training and technical assistance to help the CAA correct the identified deficiency. If the deficiency is not corrected in the timeline agreed upon by the CAA and OCS, the CAA shall be placed on a Technical Assistance Plan (TAP).

The TAP shall include the planned corrective activities, inclusive of training and technical assistance, the progress over time, responsible parties, and timeframe for completion. The TAP must be submitted by the CAA to OCS within 60 days of written notification that it is required. OCS shall respond within 30 days of receipt of the TAP and indicate whether the TAP is approved for action or will not meet the deficiency. OCS and the CAA shall work collaboratively on the TAP to ensure appropriate training and technical assistance is provided and the deficiency is corrected.

Should the TAP not be met, a Quality Improvement Plan (QIP) shall be required. The development of the QIP shall follow the same process of the TAP.

<u>Reduction of Funds and Termination</u>
Should the QIP not be met, OCS may exercise the right to reduce the funds or terminate the CAA's status as a CSBG eligible entity. OCS shall inform the CAA of its decision in writing and provide the opportunity for a fair hearing. The CAA has 30 days to request the hearing and the hearing shall proceed in accordance with Chapter 91, Hawaii Revised Statutes.

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[9] IM 153 – State Assessment Schedule FY 2017

If OCS's decision as result of the fair hearing is to reduce or terminate funding, the CAA may exercise its right for federal review. Federal OCS review must be requested within 30 days of notification of the State's decision. OCS may not take any action during the 30-day request period or the time of Federal OCS review. Both the CAA and OCS shall submit all documentation regarding the action to Federal OCS, which must be completed within 90 days.

Designation of a New Eligible Entity
In the event that a CAA is de-designated as a CSBG eligible entity, OCS will issue a Request for Proposals (RFP), pursuant to Chapter 103F, Hawaii Revised Statutes, to select a new provider for that geographic area. The RFP will be inclusive of all eligible entity requirements and may be issued during the period of Federal OCS review of the termination to minimize any potential lapse in service to the CSBG clients, however, no award shall be made until the review is completed. The terminated CAA may reapply for eligible entity status through the RFP process.

Recordkeeping
All CAA reports, submissions, copies of checks, and correspondence shall be kept by OCS sorted by year for seven years. OCS shall also maintain a grant file inclusive of the grant award letters, Federal OCS correspondence, and any other relevant documents for seven years from the close of the grant. Although the General Records Schedules issued by the Department of Accounting and General Services for Hawaii require retention for a maximum of six years for CSBG records, OCS practice has been to retain records for seven, which has been helpful in the event of staff turnover.

The CAAs shall maintain CSBG files for three years pursuant to Federal regulations.

Addendum to Hawaii's CSBG Policies and Procedures

Single Audit Management Decisions

If an eligible entity receives an audit finding requiring a management decision by Hawaii OCS, then Hawaii OCS will send the eligible entity a formal letter requesting a corrective action plan and timeline in which correction action must be implemented. Hawaii OCS will coordinate with the eligible entity to develop a corrective action plan and timeline. Hawaii OCS will offer training and technical assistance to help the eligible entity correct any audit findings. If the audit finding is not corrected in the timeline agreed upon by the eligible entity and Hawaii OCS, or by the next audit report, whichever comes first, the eligible entity will be placed on a Technical Assistance Plan (TAP). The TAP will include the planned corrective activities, inclusive of training and technical assistance, the progress over time, responsible parties, and timeframe for completion. The TAP must be submitted by the eligible entity to Hawaii OCS within 60 calendar days of written notification that it is required. Hawaii OCS shall respond within 30 calendar days of the receipt of the TAP and indicate whether the TAP is approved for action or will not meet the deficiency. Hawaii OCS and the eligible entity will work collaboratively on the TAP to ensure appropriate training and technical assistance is provided and the deficiency is corrected.

Federal Investigations Policies

Hawaii OCS will "permit and cooperate with Federal investigations undertaken in accordance with Section 678D" of the CSBG Act, as required by the assurance under Section 676(b)(7) of the CSBG Act.

Addendum to Hawaii's CSBG Policies and Procedures

Board Retention During State of Emergency, Disaster, Pandemic, or Crisis

Community Action Agencies (CAAs) will notify Hawaii OCS in writing of board vacancy status on a quarterly basis and will actively work to fill the position within 90 days. If the position cannot be filled within 90 days of the vacancy occurring, the CAA will submit to Hawaii OCS an explanation and action plan for filling the vacancy. However, in a state of emergency, disaster, pandemic, or crisis, CAAs may request, subject to the OCS's approval, an extension to the term of office for the incumbent board members.

Cost Allowabilities – Federal Regulations vs. State Regulations

CSBG funds can be used by eligible entities to reduce poverty, revitalize low-income communities, and to empower low-income families to become self-sufficient. Upon submission of the biannual Hawaii CSBG State Plan, CSBG Discretionary funds allocated to OCS will be used to improve the CSBG program in Hawaii by providing and attending trainings and technical assistance opportunities.

The CSBG Act (42 U.S.C. 9918) provides that CSBG funds may not be used by the State, eligible entities, or by any other person with which the State makes arrangements to carry out the purposes of this chapter, for the purchase or improvement of land, or the purchase, construction, or permanent improvement (other than low-cost residential weatherization or other energy-related home repairs) of any building or other facility. "Permanent improvements" are work that materially increase the permanent value of the property, appreciably prolongs the life of the property, or puts the property in efficient operating condition rather than merely keeping the property in that condition. Permanent improvements are either equivalent to, or a subset of, capital expenditures. Work that falls into these categories may not be paid for with CSBG funds without a waiver from Federal OCS. Work that qualifies as maintenance and repair, and not capital expenditures, under the Uniform Guidance is not considered a permanent improvement and, therefore, is neither prohibited by the CSBG Act nor requires a waiver from Federal OCS to be an allowable CSBG cost. With respect to maintenance and repair costs, the Uniform Guidance provides that:

Costs incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of buildings and equipment (including federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable. Costs incurred for improvements which add to the permanent value of buildings and equipment or appreciably prolong their intended life shall be treated as capital expenditures.

More information on the use of CSBG funds for permanent improvement can be found in CAPLAW's document on Property Issues last updated in September 2017.

When Federal and State regulations on allowable costs differ, the stricter regulation will be followed. An example is that the Federal per diem rate guide for allowable transportation costs includes an allowance for incidentals and tips. However, Hawaii State Cost Principles for

Chapter 103F contracts does not allow reimbursement for tips. Hawaii OCS will follow the Hawaii State Cost Principles for Chapter 103F contracts since it is stricter than the Federal per diem guide.

Appendix 11

CAP's Organizational Standards Assessment Tool

Maximum Feasible Participation – Category 1: Consumer Input and Involvement

Standard 1.1	The organization 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, 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 CEEs engage people with low-incomes.
- Participation can include activities such as Head Start Policy Council, tenant or neighborhood councils, and volunteering, etc.
- Though not mandatory, many CEEs meet this Standard by including advisory bodies to the board.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Advisory group documents
☐ Advisory group minutes
☐ Activity participation lists
☐ Board minutes
☐ Board pre-meeting materials/packet
☐ Volunteer lists and documents

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 1: Consumer Input and Involvement

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

Guidance
- This Standard reflects the need for CEEs 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 board, including a review of collected data in the written community assessment, with notations of this review in the Assessment's Appendix, committee minutes, etc.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Community assessment document (including appendices)
☐ Backup documentation/data summaries
☐ Community forum summaries
☐ Interview transcripts

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 1: Consumer Input and Involvement

Standard 1.3	The organization 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 organizations 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 individuation CEE). 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 board may be via written or verbal formats.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Customer satisfaction policy and/or procedures
☐ Customer satisfaction instruments, e.g., surveys, data collection tools, and schedule
☐ Customer satisfaction reports to organizational leadership, board and/or broader community
☐ Board/committee minutes

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 2: Community Engagement

Standard 2.1	The organization 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.
- 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.
- The 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 membership, etc.
- This standard does not require that every partnership is a formal, fully documented relationship.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Partnership documentation: agreements, emails, MOU/MOAs
☐ Sub contracts with delegate/partner agencies
☐ Coalition membership lists
☐ Strategic plan update/report if it demonstrates partnerships

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 2: Community Engagement

Standard 2.2	The organization 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 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 CEE 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 CEE 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 CEE files (hard copy or electronic); documentation in planning team minutes; summary reports on the data shared at board meetings or board committees; etc.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Community assessment document (including appendices)
☐ Other written or online reports
☐ Backup documentation of involvement: surveys, interview documentation, community meeting minutes, etc.
☐ Board/committee or staff meeting minutes

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 2: Community Engagement

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

Guidance
- This may be met through a CEEs annual report, Social Media activity, traditional news media, community outreach activities, etc.
- Community would be defined by the CEE but needs to include those outside of the staff and board of the CEE.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Annual Report
☐ Website, Facebook Page, Twitter account, etc. (regularly updated)
☐ Media files of stories published
☐ News release copies
☐ Community event information
☐ Communication plan

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 2: Community Engagement

Standard 2.4	The organization 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Data on number of volunteers and hours provided
☐ Board minutes
☐ Documentation of tracking system(s)

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.1	The organization 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 CEEs assess both needs and resources in the community. The requirement for this assessment is outlined in the CSBG Act.
- This may require CSBG Lead Offices to adjust timeframes for required submission.
- The report may be electronic or print, and may be circulated as the CEE deems appropriate. This can include: websites, mail/email distribution, social media, press conference, etc.
- It may be helpful for CEEs to document the report release date such as April 2014 or December 2015.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Community assessment document with date noted

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.2	As part of the community assessment, the organization 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Community assessment document (including appendices)
☐ Backup information including census and other
   demographic data

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.3	The organization 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. Census data, program counts, demographic information, and other statistical sources.
- Documentation on data analysis is also required in order to meet the Standard.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Community assessment document (including appendices)
☐ Backup documentation
☐ Broader community-wide assessment
☐ Other data collection process on poverty
☐ Committee/team minutes reflecting analysis

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 3: Community Assessment

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 organization may choose to include a key findings section in the 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply) **Other Documentation:**
☐ Community assessment document (including appendices)
☐ Backup documentation
☐ Committee/team meeting minutes reflecting analysis

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 3: Community Assessment

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

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

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Community assessment document
☐ Board minutes
☐ Board pre-meeting materials/packet

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 4: Organizational Leadership

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

Guidance
- "Addresses poverty" does not require using the specific word poverty in the organization's mission.
- Language such as but not limited to: low-income, self-sufficiency, economic security, etc. is acceptable.
- It is the 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Board minutes
☐ Strategic plan
☐ Mission statement

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 4: Organizational Leadership

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

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

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply) **Other Documentation:**
☐ CAP Plan*
☐ Logic model
☐ Community assessment
*The CAP Plan is sometimes referred to as
the CSBG Plan or CSBG Workplan

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.3	The organization'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 organization 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 organization.
- While a ROMA trainer (or equivalent) must be involved, it is up to the organization 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Certified ROMA trainer in the organization
☐ Agreement with certified trainer not within
   the organization to provide ROMA services
☐ Strategic plan (including appendices)
☐ Community action plan (including appendices)
☐ Meeting summaries of ROMA trainer participation

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – 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 documented in the minutes.
- The update provided to the board may be written or verbal.
- The update provided to the 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 board that is less than one year.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Community Action Plan update/report
☐ Board minutes
☐ Board pre-meeting materials/packet

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.5	The organization has a written succession plan in place for the CEO/ED, 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
- Board approval would most likely occur through a board vote at a regular board meeting
- Documentation must include both elements: 1) plan for emergency/unplanned absence and 2) policy for filling a permanent vacancy.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Board minutes
☐ Succession plan/policy
☐ Short term succession plan

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.6	An organization-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 minutes.
- It is important to note that to meet the Standard the organization only has to complete the assessment and report to the board. The results of the assessment are internal to the organization 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 tools(s) used needs to address organization-wide functions, not only individual program requirements.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Risk assessment policy and/or procedures
☐ Board minutes
☐ Completed risk assessment tool
☐ Risk assessment reports

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.1	The organization'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 board only.
- See the CSBG Act and IM 82 for comprehensive guidance.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Board minutes
☐ Board roster
☐ Bylaws

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.2	The organization'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 IM 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.
- Examples of democratic selection procedures for low-income sector directors include: (1) election by ballots cast by the CEE's clients and/or by other low-income people in the CEE's service area (ballots could be cast, for example, at designated polling place(s) in the service area, at the CEE'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 (for example, a Head Start policy council, low-income housing tenant association, or the board of a community health center) to designate representative(s) to serve on the CEE's board.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Board policies and procedures
☐ Board minutes
☐ Bylaws

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.3	The organization'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 board or on staff are not recommended, but are not disallowed.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Board policies and procedures
☐ Board minutes
☐ Bylaws

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.4	The organization 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.
- Acknowledgment of receipt may be accomplished through a signed and dated written acknowledgement, email acknowledgement, board minutes documenting receipt for those in attendance, etc.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Board minutes
☐ Board pre-meeting materials/packet
☐ Bylaws
☐ List of signatures
☐ Copies of acknowledgments

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

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

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

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Board minutes
☐ Board roster
☐ Board bylaws

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

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 organization utilizes one that meets its needs.
- The signed conflict of interest policies are collected, reviewed, and stored by the organization.
- 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 990 asks: Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Did the organization regularly and consistently monitor and enforce compliance with the policy? If so, describe how.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Board minutes
☐ Conflict of interest policy/procedures
☐ Signed policies/signature list

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.7	**The organization 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 organization-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 board.
- The organization must have documentation of its process (including content), as well as documentation that each board member has been provided with the opportunity for orientation.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Board policy/procedures
☐ Board training materials
☐ Board member acknowledgement/signature

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

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, conferences, through electronic media, or other modalities as determined by the board.
- The organization needs to have documentation that the training occurred (including content) as well as documentation that each board member has been provided with training opportunities.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Training agendas
☐ Attendee list
☐ Board minutes
☐ Documentation of board attendance at offsite
   training conferences/events/webinars etc.

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.9	The organization'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. organizations determine their own process to report programs to the board. For example, some organizations 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 documentation.
- Programmatic reporting may be in writing (reports, dashboards) and/or verbal.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Board minutes
☐ Board pre-meeting materials/packet
☐ Programmatic reports

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 6: Strategic Planning

Standard 6.1	The organization 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 organization-wide document, not a list of individual program goals
- This would be met through the Board voting on a motion to accept the strategic plan at a regular board meeting and documenting this in the minutes.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Board minutes
☐ Strategic plan

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 6: Strategic Planning

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 Act.
- These specific terms are not required, but the Plan needs to include one or more of the themes noted in the Standard.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Strategic plan

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 6: Strategic Planning

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 IM 49, and provide the framework for the National Performance Indicators.
- These specific terms are not required, but the plan must address one or more of these dimensions.
- There is no requirement to address all three: family, agency, and community.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Strategic plan

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 6: Strategic Planning

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.
- Please see guidance and glossary under Customer Engagement for more information on customer satisfaction and customer input.
- The standard may be documented by references to the analysis of customer satisfaction data and input within the plan, or by including the analysis of customer satisfaction data in the plan or its appendices, with a brief explanation of how it was used.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Strategic plan including appendices
☐ Notes from strategic planning process
☐ Customer satisfaction data/reports
☐ Customer input data/reports

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 6: Strategic Planning

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 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 minutes.
- The update provided to the board may be written or verbal.
- The update provided to the 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 board that is less than one year.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Strategic plan update/report
☐ Board minutes
☐ Board pre-meeting materials/packet

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.1	The organization 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 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 five calendar years.
- Agencies may work with human resource professionals (such as SHRM certified staff) and others (attorneys on staff or on the 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Personnel policies
☐ Board pre-meeting materials/packet
☐ Board minutes
☐ Statement/invoice from an attorney reflecting the review

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

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

Guidance
- The 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 organization.
- Agencies are encouraged to have staff sign off that they have received and read the Employee Handbook.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Employee handbook/personnel policies
☐ Identified process for notifying staff of updates
    (may be included within the handbook/policy)
☐ Documentation of location and availability of
    handbook/policies

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.3	The organization 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 date of last review/update; the Standard does not require changes when descriptions are reviewed.
- The time frame is defined as within the past 5 calendar years.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Organizational chart/staff list
☐ Job descriptions
☐ Board or committee minutes noting documents
   have been updated

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

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 committee or the full board; however, the full 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 compensation.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Board minutes

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

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 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?...and if yes, describe the process.
- The compensation review and approval often happens in conjunction with the CEO performance appraisal.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Board minutes
☐ Executive Director/CEO contract (if applicable)

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

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

Guidance
- The Standard calls for a 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Evaluation process/policy
(likely found in personnel policies and procedures)

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.7	The organization 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 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 board at a regular meeting and noted in the minutes.
- Many organizations 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Whistleblower policy
☐ Board minutes
☐ Board pre-meeting materials/packet

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

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 organization 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 organization.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Personnel policies/employee handbook
☐ Orientation materials
☐ Sampling of HR/personnel files for documentation
   of attendance

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.9	The organization 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).
- 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Training plan(s)
☐ Documentation of trainings: presentations, evaluations, attendee lists
☐ Documentation of attendance at offsite training events/conferences
☐ HR/personnel files

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.1	The Organization'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 Administration Requirements, Cost Principles, and Audit Requirement (if applicable) and/or State audit threshold requirements.

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

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Completed audit

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

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

Guidance
- This Standard can be met through board discussion and decisions at a regular board meeting with decisions noted in the minutes.
- Findings are those noted in the Audit itself, not the Management Letter.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Completed audit
☐ Management response to the audit
☐ Board minutes

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

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

Guidance
- The presentation to the board should be reflected in the Minutes.
- This Standard can be met via the auditor meeting with the full board or appropriate committee including Finance, Finance/Audit, 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 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Completed audit
☐ Board minutes/committee minutes
☐ Board pre-meeting materials/packet

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

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

Guidance
- This Standard can be met through a board vote accepting the audit at a regular board meeting and reflected in the 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Completed audit
☐ Board minutes

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

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

Guidance
- The Standard does not require that an organization switch auditors or partners, only that the audit is put out to bid within the past 5 years.
- If an organization 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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Organization procurement policy
☐ documentation of bid process, including rfp/rfq, list of vendors receiving notice, proof of any publication of the process
☐ Board pre-meeting materials/packet

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

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 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 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 governing board members with the process noted in the minutes.
- The IRS Form 990 should be completed and submitted on time to the IRS within any granted extension periods.

State Assessment of Organization:

☐ Met-The CEE has met the requirements of the Standard as written.

☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**

☐ IRS Form 990

☐ Board minutes

☐ Board pre-meeting materials/packet

☐ Documentation of 990 distribution to the board (mail, email, link)

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.7	The governing board receives financial reports at each regular meeting that include the following: 1. Organization-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 organization-defined program areas, e.g., Early Childhood, Energy, Housing, etc.
- This does not limit the financial information a board receives at each board meeting. Individual agencies are likely to determine that additional information is needed by the board and should determine what specific information needs to be shared with the board beyond that included in the Standard.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Financial reports as noted above
☐ Board minutes/committee minutes
☐ Board pre-meeting materials/packet

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

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 organization's financial management system. Such verification could be reviewed at the committee level if the organization determines it necessary, or delegated to the Executive Director.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Payroll tax documentation/filings
☐ Insurance documentation (health, disability, flex accounts)
☐ Retirement accounts documentation
☐ Record of payments to state, federal,
   insurance and retirement accounts

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.9	The governing board annually approves an organization-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 organizational fiscal years.
- It is important to note that an organization-wide budget is a forecast for the upcoming organization fiscal year, based on the best information at the time of development. It provides the 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 organization to pass a modified organization-wide budget during the course of a year as things change.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Agency-wide budget
☐ Board minutes
☐ Board pre-meeting materials/packet

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Fiscal policies/procedures manual
☐ Board minutes/committee minutes
☐ Board pre-meeting materials/packet

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

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 organization'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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Procurement policy
☐ Board minutes
☐ Board pre-meeting materials/packet

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.12	The organization 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 organization must have a written cost allocation plan.
- A Federally Negotiated Indirect Cost Rate should be currently approved and may be determined or provisional.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Cost allocation plan
☐ An approved indirect cost rate

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.13	The organization 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 organization policies.
- As a point of reference, the 990 asks: Did the organization have a written document retention and destruction policy?

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ Document retention and destruction policy

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 9: Data and Analysis

Standard 9.1	The organization 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 organization may or may not have an organization-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.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ CSBG Information Survey data report
☐ Data system documentation and/or direct observation
☐ Reports as used by staff, leadership, board or cognizant funder

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 9: Data and Analysis

Standard 9.2	The organization 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 organization may or may not have an organization-wide system in place. As long as outcomes are tracked, this Standard would be met.
- This may or may not be the same system(s) noted in 9.1

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Data system documentation and/or direct observation
☐ Reports as used by staff, leadership, board or
   cognizant funder

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 9: Data and Analysis

Standard 9.3	The organization 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 board or staff discussions as long as the analysis and discussion are documented.
- It is important to note that an organization is likely to have multiple programs with varying program years. This standard addresses an annual review of organization outcomes. Organizations 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.
- Organizations can meet this standard by having: an annual board discussion of organization outcomes, multiple conversations over the course of the year, or other process the organization deems appropriate as long as these discussions are reflected in the minutes, with any operational or program adjustments or improvements being noted.
- Organizations are not required to make adjustments in order to meet the standard, only to have conducted an analysis.

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)
☐ Strategic plan update/report
☐ Other outcome report
☐ Notes from staff analysis
☐ Board minutes
☐ Board pre-meeting materials/packet

Other Documentation:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 9: Data and Analysis

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

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

State Assessment of Organization:
☐ Met-The CEE has met the requirements of the Standard as written.
☐ Not Met –The CEE has not met the requirements.

Documentation used: (Check all that apply)   **Other Documentation:**
☐ CSBG Information Survey data report
☐ Email or upload documentation reflecting submission
☐ Backup documentation gathered agency-wide to
   support the IS submission

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes: