



EHS Governance Council Meeting

August 17, 2016

Meeting Agenda

1. **Call To Order / Attendance / Introductions** - Chairperson
 - a. Call to order at 12:08

2. **Agenda for Approval** – Chairperson – See Attached
 - a. **Action – Vote** Approve August Agenda
 - i. Sue Renner moved to approve August’s agenda,
 - ii. Jeff Kurr Seconded
 - iii. Motion Adopted

3. **Minutes for Approval** – Chairperson – See Attached
 - a. **Action – Vote** Approve June Meeting and July emergency meeting minutes
 - i. The governance package included two meeting minutes due to the need to have another governance conference call meeting to get approval for application.
 1. Sue Renner moved to approve August’s minutes,
 2. Jeff Kurr Seconded
 3. Motion Adopted

4. **Financial Briefing** – ELV Mandy Potts
 - a. ELV Single Financial Audit review – Lisa Meacham, CPA EKS&H – See attached
 - i. The fiscal audit was for fiscal year ending December 31st. The letter provides overview. The audit was performed under general and federal standards. No significant difficulties with management. Auditor is required to communicate corrected and non-corrected items.
 1. Journal entries were posted. Most were due to conversion from cash to accrual basis. None due to error or competency. Signed representation of the letter needed today. Not aware of consultation of other accountants. Clean and independent process.
 2. Audited financial statement expresses an unmodified opinion which is the highest opinion an audit firm gave give. Consolidated statement of financial statement: \$1.4 million in total assets and liabilities. Grants receivable \$700k related to EHS grant not payable until January 2016. Total revenues

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\$3.1 million with the bulk increase due to EHS grant. Total expenses \$2.8 million. Ratios are in line with each other. Overall increase in net assets of \$378k.

- ii. Statement of Cash Flows: restricted cash is the Colorado Health Foundation, HOP grant.
- iii. Footnotes: Described organization. Described significant accounting policies. Temporary asset. Nonprofit organizations are required to separate administration via program expenses. Operating very effectively with the money received. Overall, administration is less than 5% of the total budget because of the in-kind operation expenses covered by CIG. Disclosed MSI and CIG relationship. Scope of ELV only shown.
- iv. Internal Controls. Response provided. Cash vs Accrual. Material weakness due to cash basis v. modified accrual basis for year-end reporting.
 1. Compliance under federal programs. No compliance items or unallowable costs were detected. ELV cannot qualify as a low risk auditee until 3rd year.
 - a. Authorization on pay rates and timesheets. Must be approved and audit revealed three time cards not approved and six samples with no signatures. Approval process not in place. ELV will implement a self-audit to ensure they are being approved. Implemented and corrected.
 - b. Approval on credit card payments: process on how they are approved and the timing of the payment. Recommend approval process be put in place. ELV will implement a control process to ensure cardholder and approver have followed procedures for approving grant expenses.
 - c. Disability requirement that 10% of children must have special needs. As of Dec 31st only 2%. Waiver has been submitted. If the waiver is not approved need management response.
 - b. **Action** – Acknowledge ELV 2015 Financial Audit
 - i. Laura moves to vote for acknowledgement, Jeff seconds, all approve.
 - c. EHS Monthly Financial Review – Mandy Potts – See attached
 - i. Money repurposed to health and safety; grew from \$100k to \$290k. July contractor payments still outstanding. Have 90 days to balance and pay bills after close of program year. Remaining items: \$170k for provider payments, July contract payments and last indirect payment. Remaining balance might be overspent. If overspent

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Mandy will decrease from our indirect. Overall a ton of work was accomplished to spend all the allocated grant dollars. Fully staffed.

- ii. Indirect cost rate is made up of salary, benefits, supplies and contracts up to \$25k.

5. Director's Report – Tim Garcia

- a. Annual Calendar QCCP a result of needing support for sites around deadlines and quick snapshot for what is happening throughout the year.
- b. Who's who to help sites decide who to direct questions to.
- c. Contract renewals. Met with partner sites to discuss what went well, expectations, feedback. All 32 have signed their contracts. Had face to face conversations with all community partners who are helping to support providing comprehensive services and coaching.
 - i. Question around reimbursement for EHS slots. Trend in Mesa County around losing Child Care providers. Amount of reimbursement did go down from \$646 layered funding, this year the average is \$550. Performance based reimbursement based on progress through the Quality Improvement Program similar to tiered reimbursement of Colorado Shines. Three tiers 550, 575, 600. 15% adjustment no longer part of the reimbursement. Scholarships now available with a rigorous process.
- d. EHS Quality Improvement Review – Katrina Boykin
 - i. Health and Safety improvements (\$100,000 grew to 290,000) to ensure the quality of programs, swamp coolers, sidewalks, roofs. Kaplan offered a \$50,000 credit cots and cribs, sandboxes, trikes and helmet. Lakeshore offered credit and in-kind. Centers really needed basics like turf, play grounds, etc. Project helping partnered to provide some basic manual labor to prepare sites for some of the construction. Nonprofit organization that recruits and oversees volunteers mission will mitigate depression through volunteerism
 - ii. PD- 25 people participating in a CDA cohort Mesa. Garfield has need and our QI just got approval to take the test to be certified for a CDA trainer.
- e. EHS Family Support Review – Jennifer Garcia Rosendo
 - i. Team started their yearlong Family Development Credentialing Course this week. (90 hour nationally recognized and head start preferred credential to ensure families provided with empowerment services rather than case management) .
 - ii. Team continues with full enrollment but still needs to enroll 7 of the approximately 30 that were dropped at the end of the fiscal year

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due to aging out. We anticipate to be able to enroll before the 30 day expiration.

- iii. Revised all enrollment, eligibility and other documentation to ensure that they are family friendly and functional.
- f. EHS Comprehensive Services Review – Ty Johnson
 - i. Have comprehensive services lined up in most counties. Pueblo we will try to work with Catholic Charities for hearing screens. And have a new contact to discuss further partnerships. Service coordination needed.

6. Training – Tim Garcia

- a. CORE enhancements for EHS compliance tracking and monitoring
 - i. In interest of time will review next month.

7. New Business – Tim Garcia

- a. Notification ELV FY2016 Continuation application approved
 - i. May sent continuation grant was approved last week. Federal share 2.9 million. T&TA 73,800. NFS 756,450.
- b. EHS CCP Expansion Grant update
 - i. Decided to submit a proposal for expansion grant. 136 EHS slots in 3 counties that would include Arapahoe, Pueblo and San Miguel. 2.1 million.

8. Old Business – Tim Garcia


- a. Review Health and Safety supplemental funding request
- b. NFS fundraising plan

9. Announcements – Judy Williams

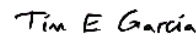
- a. ELV staffing changes – See Attached Organization Chart
 - i. New family support/coach
 - ii. Vinny Baldalto has moved on. Team will take NFS. Chad Robertson has also moved on.

10. Adjournment – Chairperson

- a. Dale Roth moved to adjourn. Jeff Kurr seconded. Adjourn at 1:32.

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Governance Chair Signature

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Head Start Director Signature

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