



*Early Childhood Iowa
Area Board*

*Policies and Procedures
Manual*

Manual will be reviewed annually by the Board Processes Committee. Amendments and/or additions will be presented to the Board for adoption. Dates of amendments or adoptions will be noted on individual policies not including the annual review.

Reviewed 9-11-14

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Policy ID: 1.1.1	Title: <i>Board Membership Requirements</i>
Policy: The 4 R Kids Early Childhood Iowa Area Board shall meet all State Board membership requirements.	
<p>Definitions: <i>Per Iowa Code, Chapter 256I.7, and 1(a):</i> The members of an area Board shall be elected officials or members of the public who are not employed by a provider of services to or for the area Board. In addition, the membership of an area Board shall include representation from early care, education, health, human services, business, and faith interests, and at least one parent, grandparent, or guardian of a child from zero through age five.</p> <p>Also per <i>Iowa Code, Chapter 69.16A:</i> All appointive Boards, commissions, committees, and councils of the state established by the Code, if not otherwise provided by law, shall be gender balanced.</p> <p>Elected official - a member of a Board or governing body elected through the means of a public election.</p> <p>Members of the public/citizen representative - an individual that is not an elected official or paid staff member of an agency whose services fall under the plan or purview of the community Board either directly or indirectly.</p> <p>Education, health, human services - individuals that have knowledge in these areas.</p> <p>Business - an individual representing the required perspective of business.</p> <p>Faith - an individual representing the required perspective of faith.</p> <p>Parent, guardian, grandparent - a parent or primary caregiver of a child, including grandparents or other relatives of the child, and foster parents, who are serving as the child's primary caregiver from birth to kindergarten entry, and including a noncustodial parent who has an ongoing relationship with, and at times provides physical care for the child.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • The Board shall be consist of a minimum of 8 Board members with a maximum of 12 Board members. • Members at a miniumum will include at least one representative of the following: education, health, human services, business, faith, parent/guardian and/or grandparent and additional non-specific members of the public. • The Board will strive to be conscientious of having too many members representing an organization or specific field of expertise. • In addition to the membership representation requirements, the Board will seek to have gender balance on the Board and will take this factor into consideration during recruitment of new Board members. • Vacancies in Board membership for required representation will be made within 60 days of the Board recognizing the vacancy. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.1.2	Title: <i>Basic Board Membership Duties</i>
Policy: Board members will be aware of Duty of Care, Duty of Loyalty, and Duty of Obedience.	
Definitions: The fundamental responsibility of the Board is to represent prudently the interests of the organization in directing the business and affairs of the organization within the law.	
Procedures: A. Duty of Care <ul style="list-style-type: none"> • Board Members generally must act with the care that reasonably prudent person in a similar position would use under similar circumstances. They must perform their duties in good faith and in a manner they reasonably believe to be in the best interest of the Board. Prior to making a business decision, Board Members must inform themselves of all material information reasonably available to them. • This duty requires not only reasonable behavior with respect to matters submitted for approval, but also requires reasonable inquiry and monitoring of business affairs. Although Board Members are not insurers of the integrity of their subordinates or of general organizational performance, they are required to implement reasonable programs to promote appropriate organizational conduct and to identify improper conduct. B. Duty of Loyalty <ul style="list-style-type: none"> • Board Members are required to refrain from engaging in personal activities, which would injure or take advantage of the organization. They are prohibited from using their position of trust and confidence to further their private interests. This duty requires an undivided and unselfish loyalty to the organization and self-interest. Examples of prohibited conduct for Board Members in this regard include: <ul style="list-style-type: none"> *May not realize secret profits or unfair gain through personal transactions with or on behalf of the organization. *May not compete with the organization to its detriment. *May not usurp an opportunity of the organization. *May not realize personal gain for the use of material, non-public information. *Should avoid even the appearance of a conflict of interest. C. Duty of Obedience <ul style="list-style-type: none"> • Board Members are required to perform their duties in accordance with applicable statutes and the terms of the 4 R Kids Early Childhood Iowa Area Board. Examples are: <ul style="list-style-type: none"> *Carry out the purposes of the Mission of the organization *Comply with Federal and State law *Do required filings *Comply with the organization’s governing documents 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy: Members will be aware of their role and responsibilities to the Board they serve.

Procedures: Members will be provided with a copy of this policy during their initial Board orientation and the policy will be reviewed annually.

Full Board Responsibilities

- Interpret the scope of responsibilities of the Early Childhood Iowa Area as set by Iowa Legislation.
- Create and promote the organization's identity including the development and support of the organization's mission.
- Establish the mission of policies to support the legislative intent.
- Administer funds from the state making sure that money is being spent in a responsible manner, including the approval of a budget that is fully understandable and regular review of income and expenses through acceptance of a monthly financial statement.
- Ensure that interest on earnings from the community Early Childhood Iowa funds be used for services in the community plan.
- Award contracts and request funding proposals.
- Develop and implement the community plan with identified priorities, based on community assessments, which address human service, education and health needs to support the children and their families to reach desired results.
- Evaluate the outcome of the community plan.
- Assure wide community input as part of all procedures by forming standing committees, task groups and focus groups.
- Assign tasks to committees as appropriate.
- Ensure that the annual report is submitted each fiscal year by September 15 to the Iowa Early Childhood Iowa Board and to local governing bodies in the Early Childhood Iowa area.
- Develop a plan to continue community efforts to support children and their families within the Early Childhood Iowa area.
- Assume other responsibilities established by law or administrative rule.

- Use data to make informed funding decisions.
- Make sure the organization is well managed including the authority to hire and dismiss an Executive Director, ensuring that the Executive Director has what she/he needs to do the job, and is supported, held accountable, and evaluated on a regular basis.
- Operate in accordance with the 4 R Kids Early Childhood Iowa By-Laws and Policies and Procedures.

Individual Board Member's Responsibilities:

- Attend all meetings of the Board, including assigned committees and task forces. Notify the Executive Director of any absences in advance, if possible.
- Thoroughly review the agenda and all background support material and come to all meetings prepared to contribute to the discussion of issues and business to be addressed.
- Serve on at least one committee.
- Represent the area Board in a positive and supportive manner.
- Keep the Board chairperson informed about any community concerns or issues that are relevant to this Board.
- Recognize conflicts of interest between position as a Board member and personal and professional life. If such a conflict does arise, declare that conflict before the Board and refrain from voting on matters in which a conflict exists.

Effective Date: 3/21/13

Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.1.4	Title: <i>Board Membership Term Limits</i>
<p>Policy: Terms of membership on the Board shall be three years and the membership terms shall be staggered. A member can be re-elected to serve more than one term. Members can serve no more than two consecutive terms. At the completion of two full terms, Board members are ineligible from applying for membership for twelve months.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • Terms of membership will be maintained and recorded by the Executive Director. • Membership rosters including terms will be shared with the Board annually prior to the end of the Fiscal Year. • Members will be notified upon nearing the end of their term and informed of possible membership renewal options. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.1.5	Title: <i>Board Officers Terms and Election of Officers</i>
Policy: Terms of officers shall commence January 1 st and run through December 31 st . Each term is one year. Officers may be re-elected to the same office or another office.	
Definitions: Board Officers shall include Chairperson and Vice-Chairperson	
Procedures: <ul style="list-style-type: none"> • An annual meeting of the Board shall be held between October and December. At that time the Board shall elect officers. An agenda item will reflect the need for nominations of Board Officers for the upcoming Fiscal Year. Nominations will be accepted and recorded. • New officer terms will commence January 1st and run through December 31st • In the event there is a a Board officer vacancy the Board Processes Committee will provide recommendations for replacements. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.1.6	Title: <i>Board Officers Roles and Responsibilities</i>
Policy: Board Officers shall be elected by the Board from its membership.	
Definitions: Board Officers shall include Chairperson and Vice-Chairperson.	
<p>Procedures: Officers shall perform these duties as prescribed and shall assume such additional duties as may be prescribed by the Board.</p> <ul style="list-style-type: none"> • CHAIRPERSON: Shall preside at all meetings of the Board, create the agenda for each meeting, call special meetings, oversee the operations of the Board and Boards compliance with Iowa law, execute documents on behalf of the Board when approved by the Board and appoint committee representatives. The chairperson shall be a citizen representative. • VICE-CHAIRPERSON: Shall in the absence of the Chairperson, assume the duties of the Chairperson. The Vice-Chairperson shall also assist the Chairperson in the appointing of committee representatives. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.1.7	Title: <i>Attendance Requirements</i>
Policy: Members who fail to attend three consecutive meetings may result in expulsion.	
<p>Procedures:</p> <ul style="list-style-type: none"> • Attendance records will be kept and monitored by the Executive Director. • In the event that a member is nearing a possible violation of the Board Attendance Policy, the member will be notified by the Board Chairperson of the Board Policy to ascertain their ability to serve their term. • Action to expel a member may be commenced by any member of the Board at any meeting stating the reason for commencing such action and supported by one other member of the Board then in attendance. • If the majority of the Board agrees with the decision to commence expulsion proceedings, the member will be placed on the agenda at the next regular Board meeting, or at the next special Board meeting provided that the call of the meeting includes notification that the matter of expulsion of the member is to be considered at that time. • The Board member can choose to adhere to the Board policy, submit a letter of resignation to the Board Chairperson and/or Executive Director, or appear before the Board and show cause why the member should not be expelled. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.1.8	Title: <i>Board Recruitment</i>
Policy: Potential new Board members will be recruited to fill available positions on the Board as needed.	
<p>Procedures:</p> <ul style="list-style-type: none"> • A potential Board member is required to submit a Board membership application to the Executive Director and/or designee. • Board recruitment will be ongoing and a list of potential Board members will be kept on file at the Executive Director’s office. • The Board will strive for gender balance. • The list will be reviewed on at needed basis by the Board and referred for an agenda item if needed. • Board members are responsible for contacting potential new Board members for consideration and providing them with a brief explanation of Board functions. • The Executive Director will meet with potential Board members to provide an overview of the expectations and the time commitment. • Once the application has been received, the Executive Director will discuss the new potential member with the Board Chairperson to add membership approval as an agenda item at the next scheduled Board meeting. • The Executive Director will be responsible for letting a new Board member know that their application and Board membership has or has not been accepted. • The new board member may participate in the meeting in which their application has been accepted. 	
Effective Date: 3/21/13 Revised 3/20/14	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.1.9	Title: <i>New Board Member Orientation</i>
Policy: New Board members will be orientated to the policies, procedures, and everyday workings of the Board.	
Procedures: <ul style="list-style-type: none"> • The Executive Director will contact the new Board member to arrange and time and place for the new Board member orientation. Generally, 1 ½ hours is allotted for the orientation. • Board member orientation generally takes place prior to their first Board meeting. • The New Board Member Orientation checklist will be used as a guide for the orientation and a small packet of information will be shared as outlined on the checklist. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.1.10	Title: <i>Resignation/Removal of a Board Member</i>
<p>Policy: Any Board member shall be deemed to have submitted a resignation if written notification is provided to the Executive Director or Chairperson.</p> <p>Any member of the Board may also be removed by a majority vote of the membership when, in its judgment, it is in the best interest of the 4 R Kids Early Childhood Iowa Area.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • If a Board member chooses to resign from the Board, they shall provide written notification to the Executive Director or Chairperson. • The resignation will then be recognized at the next regularly scheduled Board meeting noting the effective date when recognized. • For good and sufficient reasons, including but not limited to failure to abide by all of the governing rules of the Board, a member may be expelled from Board membership. • Action to expel a Board member may be commenced by any member of the Board at any meeting by stating the reason for commencing such action and supported on other member of the Board than in attendance. • If the majority of the Board agrees with the decision to commence expulsion proceedings, the member will be placed on the agenda at the next regular Board meeting, or at the next special Board meeting provided that the call of the meeting includes notification that the matter of expulsion of the member is to be considered at that time. • The Board member may choose to adhere to the Board policy, submit a letter of resignation to the Board Chair and/or Executive Director, or appear before the Board and show cause why the member should not be expelled. • A majority Board vote will then determine if the Board member shall be removed from the Board. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.1.11	Title: <i>Evaluation of Board Functioning</i>
Policy: Annually the Board will evaluate the effectiveness of their functioning.	
<p>Procedures:</p> <ul style="list-style-type: none"> • The Board will conduct the Board evaluation between November and December of each year. • The Board will utilize an evaluation tool to evaluate Board functioning. • The Board evaluation tool will be available in hard copy and/or by an electronic anonymous survey. • Utilization of the Board evaluation tool will be completed by Board members and by individuals from the community who are familiar with the Board. • Opportunity to complete the Board evaluation will be available for no more than four weeks. • Results will be compiled by the Executive Director and reviewed by the Board Processes Committee and then put on the agenda for discussion at the next regularly scheduled Board meeting. • The Board will utilize the information to create the Board professional development plan. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.1.12	Title: <i>Committees</i>
<p>Policy: The Board shall appoint committees as shall be deemed appropriate and necessary in carrying out its mandate and such committees shall be responsible for the collaboration and development of work-plans required to meet the goals and objectives of the 4 R Kids Early Childhood Iowa Area. Committees have no decision making authority.</p>	
<p>Procedures: The chairperson and vice-chairperson with consultation of the Board shall, appoint Board members to serve on standing committees and/or ad hoc committees as it sees fit to carry out the goals and objectives of the Board. The Board may make further appointments from outside of the Board. Committees will be responsible for abiding the Open Meetings Laws by posting meeting notices and compiling meeting minutes for distribution at the next month's Board meeting.</p> <p>A. Early Childhood Iowa Area Committees - shall be the standing advisory committees for the Board. Community partners, agencies, citizens and Board members may participate. The early childhood Iowa area Board may refer specific issues/tasks to this committee. Tasks may include but are not limited to, provide expertise in fields of health, human services, early care and education; suggest public policy; provide guidance on community needs and issues; and advocate for the early childhood Iowa area. Recommendations from this committee shall be presented to the Board for action.</p> <p>B. Program and Service Committee of the Board - is designated to review processes for program funding, request for proposal process, best practices, outcome performance, and annual report compliance. Members of the community may be invited at the discretion of the Board. Recommendations from this committee shall be presented to the Board for action.</p> <p>C. Board Processes Committee of the Board – is designated to evaluate the by-laws, vision and mission statements, legislation compliance, Board trainings, Board structure, nomination of officers, and out-reach/advocacy activities. Members of the community may be invited at the discretion of the Board. Recommendations from this committee shall be presented to the Board for action.</p> <p>D. Finance Committee - shall consist of a minimum of two Board members appointed by the Chairperson. Tasks include but are not limited to: reviewing financial obligations, assisting with state budget regulations, and in the event issues pertaining to fiscal accountability arise, potential solutions will be sought. The committee will also review all payment vouchers prior to regular Board meetings. In the event Board meetings are postponed or cancelled, the committee is allowed to approve payment vouchers. Expenditures will then be presented at the next meeting. Recommendations from this committee shall be presented to the Board for action.</p> <p>E. Other committees as are needed to accomplish the vision, mission and goals of the Board.</p>	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.2.1	Title: <i>Compliance with Open Meetings Law</i>
<p>Policy: The 4 R Kids Early Childhood Iowa Area Board or any committee or any other body established by the 4 R Kids ECI Area Board shall adhere to Iowa’s Open Meeting Law, under Chapter 21 Code of Iowa.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • Meetings will be held in a session that is reasonably accessible to the public and proceeded by public notice. • All actions and discussions at meetings will be conducted and executed in an open session, unless otherwise provided by law. • The Board will keep minutes of all its meetings showing the date, time and place, the members present, a summary of the discussions, motions made, members who voted and how, and the action taken/decisions made at each meeting. • If accommodations are needed for an individual with disabilities that wishes to attend or participate in the meeting, they will be directed to contact the ECI office prior to the meeting to arrange for special accommodations. • The Executive Director will be responsible for making sure that special accommodations are met. • These accommodations could include but are not limited to assistance in getting into the meeting site or providing accessibility to the meeting through a conference call. • Open Meeting Laws information will also be posted on the website. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.2.2	Title: <i>Notice of Meetings</i>
Policy: Meeting notices shall be posted on the 4 R Kids Early Childhood Iowa Area Board website where the meeting is being held not less than 24 hours prior to the meeting.	
Procedures: <ul style="list-style-type: none"> • The Executive Director shall also be responsible for posting meeting notices on the Board website www.4rkids-eci.org and at Adair, Dallas, Madison, and Warren County I.S.U. Extension and Outreach offices. • Notice of Meetings will be compliant with the Open Meetings Law and will include the time, date, and place of the meeting and a tentative agenda. • Notice of Meetings will be provided at least 24 hours in advance. 	
Effective Date: 3/21/13 Revised 3/20/14	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.2.3	Title: <i>Meeting Schedule</i>
Policy: Regular meetings of the Board will be held at a predetermined time and place, set annually by the Board. The Board will meet at a minimum of four times annually.	
Procedures: <ul style="list-style-type: none"> • It is the intention of the Board to at least meet quarterly or more if needed. • The meeting schedule is posted on 4 R Kids Early Childhood Iowa Area Board website. • A schedule of Board meetings will be drafted by the Executive Director and presented to the Board at the June meeting for Board approval for the upcoming fiscal year. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.2.4	Title: <i>Special Meetings</i>
Policy: Special meetings may be called by the chairperson or Vice-Chairperson at any time with approval of two additional Board members, or four or more non-officers may also request a special meeting.	
Definitions: A special meeting is a meeting not previously identified on the current fiscal year calendar.	
Procedures: <ul style="list-style-type: none"> • The Chairperson or Vice-Chairperson shall call a special meeting within five days after receiving a request. • Special meeting will be limited to purpose called. • Notices will be sent to all Board members by the Executive Director. • The meeting shall adhere to the Open Meetings Law. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.2.5	Title: <i>Telephonic Meetings</i>
Policy: The 4 R Kids Early Childhood Iowa Area Board shall not have electronic Board meetings. Committees of the Board may provide for electronic meetings.	
Procedures: <ul style="list-style-type: none"> • When Committee’s of the Board have electronic meetings and an individual wishes to participate via the telephone, arrangements for a conference/telephone line will be made by the Executive Director at the meeting location. • The individuals participating in the telephone conference will be provided with a call in number. It is not the responsibility of the Board to provide a toll free number and charges may apply to the participant. • Upon the call being made and anyone joining the meeting via telephone, notation will be made in the meeting minutes. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.2.6	Title: <i>Closed Session Meetings</i>
<p>Policy: Closed Session Meetings are highly discouraged, but if absolutely deemed necessary may occur. If the Board chooses to conduct a closed session, all requirements of the Open Meetings Law will be adhered to.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • If the Board wishes to go into a closed session, a vote will be taken before this can occur. • An affirmative 2/3 vote of the members or all members present must be obtained before going into closed session. • The reason for the closed session must be announced publicly and entered in the minutes. • The vote of each member on the question of holding a closed session and the reason or specific exemption for the closed sessions will be announced publicly and entered into the minutes. • Any business discussed during closed session must relate directly to the specific reason announced as justification to close the session. • Final action on any matter discussed during the closed session will be taken in open session unless a specific provision of the Code expressly permits final action taken in closed session. • Detailed minutes will be kept on (1) all discussion; (2) persons present; and (3) action occurring. • The closed session will be audio recorded with the minutes and tape recording sealed and retained for a period of at least one year. • The public shall not have access to the minutes or recording of the closed session. • The person(s) who would otherwise have access to the closed session can get access to minutes and recording even though they may not have been present. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.2.7	Title: <i>Quorum Requirements</i>
Policy: A majority vote of those present at a meeting of the Board where a quorum is present shall determine all matters of business.	
Definitions: A quorum shall be defined as majority of total membership positions filled and present. The Chairperson votes in the event of a tie.	
Procedures: <ul style="list-style-type: none"> • The Executive Director will note prior to the start of the Board meeting if a quorum has been achieved and make notes for meeting minutes. • The Executive Director will note comings and goings of any Board members at the meetings and note if the quorum was maintained or not. • If the Board loses quorum during a Board meeting, the Executive Director will immediately notify the Board Chairperson. At that time agenda items can be shared only and business will not be conducted. • The Board Chairperson has the authority to adjourn the meeting. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.2.8	Title: <i>Meeting Agenda</i>
Policy: The Agenda will be prepared by the Board Chairperson with the assistance of the Executive Director.	
<p>Procedures:</p> <ul style="list-style-type: none"> • The Executive Director will meet monthly with the Chairperson to determine the business for the upcoming Board meeting. • Any Board member may request an item be placed on the agenda by notifying the Chairperson. • The Chairperson shall have the right to defer the item to a future meeting or omit the item. • Items not on the agenda can be brought up on the Open Forum section of the meeting if an attending individual so chooses. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.2.9	Title: <i>How the Board Reaches Decisions</i>
Policy: Although the Board will strive for consensus, Robert's Rules of Order shall serve as Parliamentary Authority.	
Definitions: Robert's Rules of Order - a book of rules for presiding over a meeting; Parliamentary Procedure - a body of rules followed by an assembly.	
Procedures: <ul style="list-style-type: none"> • The Executive Director will make available copies of reference of Robert's Rules of Order. • The Board will defer to Robert's Rules of Order if questions arise during a Board meeting. • The Executive Director will make sure the Robert's Rules of Order document is available at all meetings. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.2.10	Title: <i>Public Input</i>
Policy: Each meeting will have an agenda item “Open Forum” to allow for public input.	
Definitions: Open Forum is a designated time open to all expression that is protected under the First Amendment.	
Procedures: <ul style="list-style-type: none"> • The Board Chairperson calls for the agenda item “Open Forum.” • Attending individuals may speak publicly on any item one so chooses. • Open forum can be timed and limited to three minutes at the discretion of the Board chairperson. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board


Policy ID: 1.3	Title: <i>ECI Annual Report</i>
Policy: The ECI Annual Report will be approved annually by the Board.	
Definitions: The ECI Annual Report is a prescribed document of reporting requirements as determined by the State ECI Board and Office.	
Procedures: <ul style="list-style-type: none"> • The ECI Annual Report is completed by the Executive Director. • Financials are completed by the Executive Director and presented to the Fiscal Agent for verification and approval prior to the September 15 deadline. • The Annual Report is presented to the Board before the September 15 deadline for Board approval and signature by the Board Chairperson. • The approved Annual Report is then shared with the Fiscal Agent for approval and signature of the entire report prior to submittal to the State ECI office by September 15. • The Annual Report is submitted by the Executive Director to the State ECI office by September 15th, one copy electronically and one copy sent by regular mail. • The Annual Report will also be posted on the ECI website for public access. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.4.1	Title: <i>ECI Community Plan - Evaluating and Utilizing the ECI Community Plan</i>
Policy: The 4 R Kids Early Childhood Iowa Area Board shall use the 4 R Kids Community Plan to move the local early care, health, and education system forward.	
Procedures: <ul style="list-style-type: none"> • The Community Plan is a living, breathing document that tells a complete story of the 4 R Kids Early Childhood Iowa Area. • Updates are made by the Executive Director under the direction of the Board. • The Program and Service Committee utilizes and references the Community Plan annually when reviewing funding requests and making funding decisions. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.4.2	Title: <i>ECI Community Plan - Access to Public</i>
Policy: The ECI Community Plan shall be accessible to the public.	
Procedures: <ul style="list-style-type: none"> • The Community Plan is posted on the ECI website for public access. • The Community Plan is shared with community partners when revised and updated through email distribution. • A copy of the Community Plan can be requested at any time by a member of the public. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.5	Title: <i>Signature Authority</i>
Policy: Official documents requiring Board signature shall be signed by the Board Chairperson.	
Definitions: Official documents could include but are not limited to: Program Contracts, Annual Reports, Provider Reimbursements, Executive Director Expense Reimbursements, and State Contracts.	
Procedures: <ul style="list-style-type: none"> • First option for signature shall be for the Executive Director to contact the Chairperson. • If the Chairperson is unavailable, authority for signature shall be under the auspice of the Vice-Chairperson. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.6	Title: <i>ECI Area Boundaries</i>
<p>Policy: Geographic areas for Early Childhood Iowa are defined by the boundaries of Adair, Dallas, Madison, and Warren County.</p> <p>The Board may entertain requests for consideration for services for children and their families not living within 4 R Kids Early Childhood Iowa Area Boundaries.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • The Executive Director shall make contracted programs aware of geographic boundaries and boundaries will be noted in program contracts. • If contracted programs are contacted by an individual or entity regarding services for someone outside of the 4 R Kids ECI area, referrals are made to the ECI area where the individual resides by the contracted program with the guidance of the Executive Director. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area

Policy ID: 1.7	Title: <i>Use of ECIA Name and Logo</i>
Policy: Contracted programs are required through program contracts to use the 4 R Kids Early Childhood Iowa Name and Logo	
Definitions:  Early Childhood Iowa Logo	
Procedures: <ul style="list-style-type: none"> Contracted programs will be required to acknowledge and include 4 R Kids Early Childhood Iowa as a sponsor and funding source in all promotional and written materials, reports, and public information. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.8	Title: <i>Expense Reimbursement and Stipends for Board Members</i>
<p>Policy: Board members will not receive compensation for serving on the Board. Board members may be reimbursed for expenses incurred, including meals, mileage, and hotel costs, while attending an event or meeting on behalf of the 4 R Kids Early Childhood Iowa Board.</p> <p>Board members may be eligible for stipends to help offset expenses with childcare and/or transportation.</p>	
<p>Definitions: For the purpose of the stipend, Board meetings are defined as time spent at a Board meeting and does not include travel time. Stipends will have a maximum of \$300 per Board member per calendar year.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • A Board member will request expense reimbursement for attending a particular event/meeting utilizing a 4 R Kids ECI payment voucher. • Receipts will be required for reimbursement and mileage will be reimbursed at the state rate. • Payment vouchers will then be submitted with other monthly payment vouchers to the Fiscal Agent for payment to the incurring Board member(s). • Board members may claim a \$25 stipend for each Board meeting that lasts between one to four hours. For meetings over four hours the stipend is \$40. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.9	Title: <i>Political Support/Endorsements</i>
Policy: The 4 R Kids Early Childhood Iowa Area Board will not provide political support or endorsements to individuals seeking election or re-election to public office.	
Procedures: <ul style="list-style-type: none"> • If the Executive Director and/or a Board member is approached by an individual seeking election or re-election to public office for political support or endorsement from the 4 R Kids Early Childhood Iowa Area Board, the Executive Director or Board member is to simply state the Board policy of not providing support or an endorsement. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.10.1	Title: <i>Conflict of Interest</i>
<p>Policy: Board members shall acknowledge when their personal or professional circumstances create a conflict of interest situation and refrain from voting on those items of business.</p>	
<p>Definitions: Conflict of Interest happens when a person with decision-making power may benefit, directly or indirectly, from a decision. Conflicts of interest include financial and non-financial (personal relationships, status, power, etc.) concerns.</p> <p>Purpose: The purpose of this policy is to acknowledge and manage potential conflict of interest that allows the Board to make unbiased, independent decisions. The policy requires Board members and staff to:</p> <ul style="list-style-type: none"> • Serve the mission and vision of the Board as a whole rather than any special interest or constituency. • Maintain independence and objectivity with a sense of fairness, ethics and personal integrity • Never accept (or offer) favors or gifts from (or to) anyone who does business with the Board. • Avoid the appearance of conflict of interest 	
<p>Procedures:</p> <ul style="list-style-type: none"> • At the May Board meeting, Board members and staff of the Board shall complete, sign and date the Conflicts of Interest Statement. • When a Board member is not present at this meeting, the Executive Director will either mail or email the Conflicts of Interest Statement to the Board member. The Board member must complete, sign, date and return the Conflicts of Interest Statement to the Early Childhood Iowa Area office before the next scheduled Board meeting. If the Board member does not return the completed statement, the Executive Director will ask the Board member to complete the statement at the next scheduled Board meeting. • When a new Board member joins the Board after the May Board meeting, the Executive Director will ask the member to complete the Conflicts of Interest Statement at the new Board member orientation meeting. • When a new staff person is employed, the person must complete the Conflicts of Interest Statement within 30 days of hire. <p>Conflicts of Interest at Board Meetings</p> <ul style="list-style-type: none"> • If a Board meeting agenda item presents a perceived conflict of interest for a Board member, the member must not participate in the decision making, vote or use personal influence, such as, participate in Board discussion, on the matter. • When Board members vote on the motion, the member with the perceived conflict must abstain from voting. 	

- The meeting minutes will state the name and reason the Board member abstained from voting.
- If a Board member with a perceived conflict of interest does not disclose the conflict, it is the duty of the other Board members present to encourage the member to disclose the perceived conflict of interest and request that the member abstain from voting.
- Staff with a perceived conflict of interest with an agenda item must not use personal influence, such as participate in Board discussion on the matter.

Participation on Committees

- A Board member with a perceived conflict of interest shall not participate on committees that may pose a potential conflict of interest.

Effective Date: 3/21/13

Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.10.2	Title: <i>Code of Ethics</i>
Policy: Board members shall adhere to a code of ethics agreement.	
Definition: Code of ethics is a guide of principles designed to help Board members conduct business honestly and with integrity.	
Purpose: The purpose of this policy is to establish professional responsibility, integrity and credibility based on the Boards core values and standards.	
<p>Procedures:</p> <ul style="list-style-type: none"> • When a new Board member joins the Board, the Executive Director will ask the Board member to complete the Code of Ethics agreement at the new Board member orientation meeting. • Board members shall agree to abide by the Code of Ethics, during and after service on the Board, all information acquired pertaining to the 4 R Kids Early Childhood Iowa Area Board and any related activities in the course of membership on the Board. • It is the Board Chairperson’s responsibility to address infractions of ethics by individual Board members and to take action to remedy the problem. • If infractions of ethics by individual Board members continue, it is the expectation that the Board chairperson will ask for the resignation of the individual Board members that has violated the code of ethics agreement. • If the Board member refuses to resign from the Board, the Board's resignation/removal of a Board member policy will be enacted. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.11.1	Title: <i>Compliance with Open Records Laws/ Record Accessibility</i>
Policy: The public has a right to examine, copy, or publish a record or the information contained in a record of the 4 R Kids Early Childhood Iowa Area Board unless it is other confidential under state or federal law pursuant to Chapter 22 of the Code of Iowa.	
Definition: <i>Public Record</i> - all records and information in the possession of, stored, or preserved.	
Procedures: <ul style="list-style-type: none"> • All records, documents, or other information stored or preserved, including computer records developed, received, or maintained by the 4 R Kids Early Childhood Iowa Area Board shall be considered a public record. • If someone from the public has a request for a public record, they should contact the Executive Director. • Examination and copying of records will be done under the supervision of the Board Chairperson and/or the Executive Director. • A reasonable fee for the services directly attributable to the supervision and copying may be charged to the recipient. • Public records will be provided upon demand or as soon as reasonably practicable by the Board Chairperson and/or Executive Director. • A request for public records does not have to be made in writing. • Records containing information that should not be disclosed to members of the public pursuant to Iowa Code section 22.7 or other provisions of the code shall be kept confidential. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.11.2	Title: <i>Compliance with Open Records Laws/Record Retention, Storage, and Disposal</i>
Policy: 4 R Kids Early Childhood Iowa Area Board records will be stored, retained, and disposed of in a manner that complies with Iowa’s Open Records Law.	
<p>Procedures:</p> <ul style="list-style-type: none"> • Board records including by not limited to annual reports, financial statements, contracts, and program files will be retained by a minimum of 7 years. • Records will be retained at the office of 4 R Kids Early Childhood Iowa. • Disposal of records will occur only after verification of any possible policy changes with overseeing entities. • Disposal of records will occur under the direction of the Board on the specific documents to be disposed of (i.e. time frame). 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.12	Title: <i>Liability Insurance</i>
Policy: The Board shall obtain Executive Directors' and Officers' Liability Insurance annually.	
<p>Procedures:</p> <ul style="list-style-type: none"> • The Executive Director shall be responsible for obtaining information on options for Executive Directors and Officers Liability Insurance under the guidance of the 4 R Kids Early Childhood Iowa Area Board and State ECI Tool T. • The information on options will be shared with the Board as an agenda item. • Board action will need to be taken to enter into an agreement with an agency for Executive Director and Officers liability insurance. • Policy information will be reviewed annually prior to payment. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 1.13	Title: <i>Legal Representation</i>
Policy: In the event that it is deemed necessary, the Board may retain legal representation for assistance and/or consultation.	
Procedures:	
<ul style="list-style-type: none"> • Under the direction of the Board, the Board Chairperson and/or Executive Director will contact an attorney regarding the matter at hand. • Further procedure will depend on the action necessary. • Necessary action will be under the direction of the full Board. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 2.1	Title: <i>Roles, responsibilities and duties of Executive Director</i>
Policy: Roles, responsibilities, and duties of the Executive Director shall be outlined in a job description for identification and clarity of the Executive Director's position.	
Procedures: <ul style="list-style-type: none"> • An Executive Director job description is on file and reviewed annually with evaluation of the Executive Director. • The job description is utilized in hiring/selection process of a new Executive Director to provide insight on the requirements of the position. • The job description is formally presented to employee upon hiring and provided a copy for their individual reference. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 2.2	Title: <i>Contracting with an entity or individual contractor</i>
Policy: The Board shall enter into a contractual agreement for Employer of Record services for Board staff.	
Definitions: Employer of Record is an entity contracted for the sole purpose of providing payroll and human resource services to the employing individual.	
Procedures: <ul style="list-style-type: none"> • The Finance Committee and the Executive Director work to explore options for possible Employer of Record opportunities. • The Finance Committee and the Executive Director will negotiate the terms of the contract under the direction of the 4 R Kids Early Childhood Iowa Area Board. • The Board approves the contract. • The contract is reviewed, updated, and renewed annually by the Board. • If the Finance Committee and the Executive Director deems the contract needs an amendment or termination, contract discussion will be brought to the Board as an agenda item. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 2.3	Title: <i>Job Vacancies/Hiring/Selection Process</i>
Policy: To establish a standardized process for the hiring and selection of Board staff.	
Definitions: Staff includes the Executive Director and other staff deemed necessary by the Board.	
Procedures: <ul style="list-style-type: none"> • The Employer of Record is notified. • A job announcement is published in at least one newspaper for a minimum of one week. Other forms of job announcements such as Career Builder may be utilized. Posting on the 4 R Kids Early Childhood Iowa Area website is also appropriate. • A standardized form is used for accepting job applications. Requesting resumes and cover letters are also acceptable. • A committee of Board member representatives is established to select and interview applicants. • The most qualified applicant is presented to the Board for approval. • All new hires will be directed to the Employer of Record’s Human Resource Department/Representative to complete initial new hire paperwork and administrative and technical support regarding employee policies and procedures. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 2.4	Title: <i>New Staff Orientation</i>
Policy: To provide new staff with appropriate orientation for in their respective position(s).	
Definitions: Staff includes the Executive Director and other staff deemed necessary by the Board.	
Procedures: <ul style="list-style-type: none"> • ECI Area Executive Director participates in an intensive orientation with the State ECI Office within 60 days post hire. • Orientation will be provided by the Board Chairperson shortly following hiring. • Surrounding Early Childhood Iowa areas shall be contacted by the Board Chairperson for consideration as a mentor for new staff • Orientation will include introductions to all Board members and appropriate State Contacts, information on community resources, policies/procedures, and knowledge of working environment, as well as upcoming deadlines at a minimum. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 2.5	Title: <i>Personnel Policies</i>
Policy: The 4 R Kids Early Childhood Iowa Area Board shall utilize a personnel handbook specifically created by and for the Board's staff.	
Procedures:	
<ul style="list-style-type: none"> • The Personnel Handbook will be reviewed annually and provided to the Employer of Record and staff of the Board annually. • Immediate staff oversight and responsibilities will be handled and managed by the Chairperson or other Board members assigned by the Board. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 2.6	Title: <i>Annual Performance Evaluation</i>
Policy: All Board staff will receive an annual written performance evaluation by the Board or designee.	
Procedures: <ul style="list-style-type: none"> • The Board shall complete the Executive Director Performance evaluation within 90 days prior to the end of the current fiscal year. • A meeting will be scheduled and conducted by the Board Chair with the Executive Director to review the results of the performance evaluation. • Overall results of the performance evaluation will be noted at the next Board meeting. • A complete copy of the evaluation may be requested from the Board chairperson. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 2.7	Title: <i>Staff Compensation and Benefits</i>
<p>Policy: The Executive Director shall be compensated for work done and granted benefits in alliance with the Employer of Record and the 4 R Kids Early Childhood Iowa Area Board personnel policy.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • The Executive Director position is a salary position. • Salary will be reviewed annually upon completion of the Annual Performance Evaluation. • The Personnel Committee will be responsible for making salary recommendations to the Board for their review and action. • Salary adjustments are typically recommended prior to the budget preparation for any new fiscal year, but changes can be recommended at any time at the discretion of the Personnel Committee. • In the event of a change in the salary, the Employer of Record will be notified by the Executive Director of the change with appropriate documentation from the Board including Board meeting minutes. • Employee benefits are reviewed annually. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 2.8	Title: <i>Payroll – preparation & review of time cards</i>
Policy: The Executive Director, will submit bi-weekly time cards to the Employer of Record documenting hours worked.	
Procedures: <ul style="list-style-type: none"> • Bi-weekly staff members of the Board will complete a time card for payroll purposes on the 1st day following the end of the payroll period. • The time card can be faxed or emailed to the Employer of Record. • The Employer of Record will use the time card to process payroll for the staff members of the ECI Board. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 2.9	Title: <i>Terminations</i>
<p>Policy: Terminations of employees can occur in the following manners; 1) Resignation, 2) Dismissal, or 3) Layoff.</p>	
<p>Procedures:</p> <p>1) Resignation: Any employee who wants to terminate employment shall give a written notice directly to the Board or Board Chairperson. An employee who wants to terminate employment is expected to give as much advance notice as possible, with a minimum of two weeks. The employee notice of resignation starts when the Board Chairperson has received the resignation notice. The Board officially accepts the resignation at the next Board meeting.</p> <p>2) Dismissal: The Board can dismiss an employee for:</p> <p><i>a) Substandard Performance</i> - An employee may be discharged if his or her performance is unacceptable. Documentation, to be prepared by the Board or Chairperson, shall include reason for separation, performance history, corrective efforts taken, alternatives explored, and any additional pertinent information and shall be placed in the employee's personnel file.</p> <p><i>b) Misconduct</i> - An employee found to be engaged in activities such as, but not limited to, theft of organization property, insubordination, conflict of interest, or any other activities showing willful disregard of organization interest or policies, is terminated as soon as the Board determines the action to be taken.</p> <p>3) Layoff: If the Board decided a reduction in force is necessary or if one or more positions are eliminated, employees are identified for layoff after evaluating the following factors: work requirements, abilities, experience, and skills.</p> <ul style="list-style-type: none"> • The Employer of Record shall be notified of the employee termination by the Board chair. • The employee's final check shall include all earned pay and any expenses due the employee. Terminating employees are entitled to receive all earned pay, including vacation pay. • Appeal Procedures for Employees: The appeal must be in writing and submitted to the Board or Chairperson within a seven-day period. The Board will place the appeal on the agenda of the next regularly scheduled Board meeting. The Board makes the final decision. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 2.10	Title: Succession Planning
Policy: A succession plan shall be in place and ready for transition in the event that the Executive Director is no longer available to assume duties of the current position.	
Procedures:	
<ul style="list-style-type: none"> • The Chairperson under the direction of the Board shall utilize the succession plan upon vacancy in the Executive Director's position. • The Chairperson and Vice-Chairperson shall retain a copy of the succession plan. • The plan shall be reviewed annually at a minimum. • The Executive Director shall notify the Chairperson and Vice-Chairperson of any known changes to the plan and provide revised copies. • Upon vacancy in the Executive Director's position, the Board Chair shall notify the State ECI office and the Employer of Record. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.1	Title: <i>Request for Proposals or Renewals</i>
<p>Policy: The 4 R Kids Early Childhood Iowa Area Board will conduct an open and fair process in contracting for early childhood services in the 4 R Kids service area.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • Each spring when an approximate amount of available funding is determined by the 4 R Kids Early Childhood Iowa Area Board, the Board will determine the need for request for proposals for funds. • Two options can and/or will be utilized, a complete Request for Proposal (RFP) by or a Request for Renewal (RFR). • If the Board determines that a RFP is necessary either for a portion of or all categorical funds, the Program and Service Committee will be convened to review and recommend for approval a draft RFP to be released. • Following approval of the RFP, the document will be released to the public, both through email distribution and notification on the ECI website. • If the Board determines that a RFP is not necessary, currently funded programs will be asked to submit a request for renewal (RFR). • The Executive Director will monitor all requests for funding received and convene the Program and Service Committee to evaluate the requests and determine next steps. • Items to consider when determining funding requests for proposals will be current community priorities, level of satisfaction and evaluation of the current contractors, and levels of funding compared to previous year(s). • Requests for proposals will be done at a minimum of every 3 years. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.2	Title: <i>Process for Awarding Funding and Evaluating Programs</i>
<p>Policy: The 4 R Kids Early Childhood Iowa Area Board will equally and fairly evaluate programs for awarding funding while meeting the needs of children 0-5 in the service area and ensuring that funds are utilized with maximum financial efficiency and performance outcomes.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • An overview of requests by program will be compiled and presented by the Executive Director to the Program and Service Committee (P & S Committee). • The P & S Committee will meet to discuss availability of funding, proposals, narratives, and budgets received. • When a proposal is received, P & S Committee members will receive copies of each proposal and a scoring sheet and asked to read the proposal and complete the scoring sheet before the next scheduled committee meeting. • The P & S Committee will then add all scores together to get an average score. • The P & S Committee will then begin to evaluate funding requests against funding availability against categorical requirements and against committee scoring. • A completed funding recommendation and analysis will be shared with the Board at the next regularly scheduled meeting. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.3.1	Title: <i>Program Budgeting - Request of Funds</i>
<p>Policy: A Program Budget Form will be utilized for programs requesting ECI funds to maintain consistency by requests.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • Any program/contractor requesting funds will be required to completed and submit a Program Budget and Justification Form. The form shall be submitted with any requests for funding and an amended form in its final draft shall be included as part of the program contract. • The budget will show how funds will be expended to complete the planned activities in the proposal. • The budget is to identify other sources of support (e.g., in-kind, grant sources, participant fees, etc.) that support the identified program/service, the source of other funds, and the amount of support from each source. <p>Justification and line items: Budgets are to provide the following line items and justification:</p> <ul style="list-style-type: none"> • Salaries - Identify staff positions; including staff title, annual salary, percent of time devoted to project, and amount requested • Benefits - Identify personnel benefits associated with the salaries, such as Social Security, worker’s compensation, unemployment insurance, health insurance, other benefits. The total amount may be calculated as a percentage of salaries. • Travel - Identify all in-state and out-of-state travel. Include costs for meals, lodging, and mileage; travel costs to travel to the 4 R Kids Early Childhood Iowa Area Board meetings are not an allowable expense, unless the agency has been requested to attend a Board meeting and are part of the Board agenda. • Professional development - Identify trainings, workshops, and conferences. If known at the time of application, include name of event, number of personnel to attend, registration cost/fees, name of the institution and place of event. • Supplies - Identify all program related supplies and other expenses. • Program materials - Identify program materials such as curriculum, printing, brochures or other program material costs. • Equipment - Equipment purchases includes any item with a cost of value of \$500 or more and with an anticipated useful life of one year or more. Equipment purchased with these funds must be inventoried and tracked. 	

- Rent and operational costs - The cost of providing space, utilities, telephone phone, and internet for the service.
- Contract services - A brief explanation of the contractor's role in the project; provide unit cost rate for contractor services, and total cost of the contractor.
- Indirect costs or administrative fees - Indirect costs are limited only to expenses incurred in the delivery of the contracted program.

Effective Date: 3/21/13

Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.3.2	Title: <i>Program Budgeting - Indirect Cost Rates and Administrative Fee</i>
Policy: The 4 R Kids Early Childhood Iowa Area Board shall have an established policy for the utilization of Indirect Cost Rates and allowable administrative fees.	
<p>Procedures:</p> <p>INDIRECT COSTS</p> <ul style="list-style-type: none"> • Indirect costs of no more than 15% may be an allowable expense if the applicant provides documentation from a recognized federal agency that identifies an indirect cost rate approved by a federal agency. • Indirect costs are limited only to expenses incurred in the delivery of the contracted program. • Programs cannot charge administrative fees if they are charging indirect costs. <p>ADMINISTRATIVE FEES</p> <ul style="list-style-type: none"> • Applicants without an approved indirect cost rate may charge no more than 5% administrative fees and must describe how the rate is defined and what it includes. • Administrative fees are limited only to expenses incurred in the delivery of the contracted program. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.3.3	Title: <i>Program Budgeting - Amendments</i>
Policy: Amendments of Program Budgets in excess of 10% per line item will need the approval by the Executive Director.	
Procedures: <ul style="list-style-type: none"> • An annual program budget shall be submitted with a signed contract between 4 R Kids Early Childhood Iowa Area Board and the funded program. This will be considered the working budget for the contract period unless an amendment is requested by the Contractor. • If a Contractor is anticipating a line item to need additional or less funding, a budget amendment request can be made to the Executive Director prior to expenditure. • The Executive Director will present the budget line item adjustments beyond 10% of the total budget to the full Board for their approval with a written request and explanation. • The Contractor may be asked to attend the Board meeting to explain any request to the Board. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.4	Title: <i>Requirements for Formal Contract</i>
Policy: All 4 R Kids Early Childhood Iowa Area Board funds will be contracted for a service to be provided.	
<p>Procedures:</p> <ul style="list-style-type: none"> • The Contract shall include key components including but not limited to: <ul style="list-style-type: none"> ○ Identity of Parties ○ Duration of Contract ○ Purpose ○ Scope of Services including Performance Measures ○ Monitoring and Review ○ Compensation ○ Termination ○ Indemnification ○ Insurance ○ Contract Administration ○ Execution • The Board may utilize and review any templates provided by the State ECI Office. • The Board will exercise the option at their discretion to have the contract reviewed by legal counsel. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.5	Title: <i>Review and Sign-Off of Contract</i>
<p>Policy: The 4 R Kids Early Childhood Iowa Area Board Chairperson and the Contractor shall review and sign-off on the contract. Both entities will receive an original of the contract for their records.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • Once funding recommendations have been approved by the Board, a letter/email will be sent to the contract notifying them of the funding award, time frame, and amount. • A draft contract will be prepared by the Executive Director utilizing the approved template. • The Executive Director will provide details of the contract and required Performance Measures to each contractor. • Once a formal 4 R Kids Early Childhood Iowa Area budget has been approved from the State ECI office, the Executive Director will send two copies of the contract to the contractor for their signature. • Upon receiving back the two signed copies of the contract and any adjusted budget based upon the actual allocation, the Board Chair will sign both copies. • An original signed copy will be returned to the Contractor. • A copy of each contract will also be on file at the fiscal agents office. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.6	Title: <i>Monitoring - Terms of Contract/Performance Measures/Financials</i>
<p>Policy: The Board will monitor the performance on the Contractor to ensure that the Contractor is meeting the deliverables of the contract and achieving the specified results and targets.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • Programs will be required to submit quarterly program and financial reports that follow the format designated by the Executive Director and include at a minimum: demographic data, activities performed, state and local performance outcomes and measures as outlined in the contract. Reporting periods and due dates are also outlined in the contract. • Quarterly Program and Financial Reports will be reviewed by the Program and Service Committee and then provided a report at Board meetings, allowing Board members to ask questions, and take action on the approval of the submitted reports. • The Contractor will be asked to participate in a formal operational and financial performance review at contract mid-year. This review shall include but not be limited to current performance measures as well as expenditures to forecasted budget, terms of the Contract and progress toward implementation of the program, goals, achievements, outcomes, evaluation, and utilization of funds. • If items are deemed to need further clarification or review, the Contractor may be asked to be present at the Board meeting for discussion of the program. • Contractors will also be asked to provide the Board with a short presentation annually. • The Executive Director will also request and document upon receipt verification of Contractor insurance as required in the contract. • An onsite review form will be completed by the Executive Director and put in the contractors file. Additionally, a summary of the onsite review will be provided to the Board. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.7	Title: <i>Performance Reviews/ On-Site</i>
<p>Policy: Annually the Executive Director shall conduct an on-site review of the contractor and applicable program files as related to the service being provided.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • As stated in the contract, the Contractor agrees that the Board of the Board’s duly authorized and identified agents or representatives (Executive Director) shall have the right to access any and all information pertaining to the Contract. • The Executive Director shall in the Late Winter/Spring of each Fiscal Year contact the contractor and arrange for a meeting at the location of the Contractor’s office to do an on-site review. • The Executive Director shall ask to have files made available at the time of the site visit pertaining to the service being offered. • File requests will vary depending on the type of service being contracted. Examples include but are not limited to: staff files and documentation of qualifications, time studies, and professional development; documentation relating to the QRS, i.e. Health and Safety Assessments; attendance and program information for professional development; child files for the behavioral services; attendance records for Preschool Scholarships; and child and family files for Family Support programming. • Files will be reviewed by the Executive Director with the assistance of the program supervisor allowing dialogue and understanding of the process on the part of both parties. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.8	Title: <i>Non-compliance with contract requirements</i>
Policy: The 4 R Kids Early Childhood Iowa Area Board will address issues with contract non-compliance.	
<p>Procedures:</p> <ul style="list-style-type: none"> • If an item regarding contract non-compliance is brought to the attention of the Executive Director and/or a Board member, the item will be brought to the Program and Service Committee to explore the issue of non-compliance. • The Program and Service Committee will meet with the Contractor to discuss the issue with the intent of resolving the identified issue. • Should further intervention be warranted, the Executive Director will contact the State ECI office and request their participation. • A course of action for addressing the non-compliance will be drafted and provided to the Board for action. • Regular updates towards progress of resolving the non-compliance item will be discussed at Board meetings and documented. • If the Board deems that termination of the contract is necessary, Board action will be taken and 30 days written notice shall be provided to the Contractor. • The Board's Appeals Policy will be shared with the Contractor. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Are Board

Policy ID: 3.9	Title: <i>Contract Amendments</i>
<p>Policy: The 4 R Kids Early Childhood Iowa Area Board will request an amendment to a program contract where expenditure of funds is anticipated to not occur within the current fiscal year, where a program is requesting additional funds for expansion of program services, when there are programmatic changes, or when there are changes in state requirements.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • When it is brought to the attention of the Board that a contractor is in need of a contract amendment for any reason, the Executive Director will discuss and/or meet with the contractor to determine the scope of the amendment. • The Program and Service Committee will met to review the proposed amendment and provide recommendation at the next regular Board meeting. • The presence of the Contractor at the Board meeting when the amendment is discussed may be requested. • Three copies of a contract amendment will be sent to the Contractor for their approval and signature. • The Board Chair will sign off on all three copies and one original will be returned to the Contractor, one will be provided to the fiscal agent, and one kept on file at the ECI office. 	
Effective Date: 3/21/13	Approved by:

Policy ID: 3.10	Title: <i>Communication Policy</i>
<p>Policy: The 4 R Kids Early Childhood Iowa Area Board’s communication policy provides the community a structured process by which they may express a concern to the Board.</p>	
<p>Procedure: When a Board member is contacted by the general public who has a concern or public comment, the Board member will follow the following procedures:</p> <ul style="list-style-type: none"> • Individual Board members have no power or authority to speak or act for the full Board. • If a Board member receives a letter, call, email, or is approached by an individual or group they should listen to the comments, questions or concerns and inform the individual or group that you will take this information to the Executive Director and the Board Chairperson. • If the individual or group requests a response, let the individual or group know that the Board Chairperson at his/her discretion will address the comment or concern at a Board meeting. • Anyone having a concern, is encouraged to complete the concern/public comment form. Forms are located at the ECI office and on the Boards website. All concern forms must be signed by the person originating the concern. The nature of the concern should be stated as well as the relief sought. • The Executive Director and the Board Chairperson will be responsible to route communication to the full Board. • The Executive Director and the Board Chairperson will notify all Board members of any significant communication provided to the concerned party. 	
<p>Guidelines for processing media concerns</p>	
<p>It is the 4 R Kids Early Childhood Iowa Area Board’s philosophy to encourage release of information to the public regarding programs, Board activities and consumer concerns. Media concerns shall be handled by the following:</p> <ul style="list-style-type: none"> • Maintain integrity in dealing with the public and the news media. • Communicate in an accurate and honest way consistent with other related Board policies. • The Executive Director and/or Board Chairperson are the official spokespersons and shall provide the news media with a formal channel of communication. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.11	Title: <i>Reviewing Agency Audits</i>
Policy: The 4 Kids Early Childhood Iowa Area Board will review findings of independent financial audits or financial reviews (if conducted) for any program, service, or activity funded by the Board.	
<p>Procedures:</p> <ul style="list-style-type: none"> • Each fiscal year the Executive Director will contact the current contractors and request a copy of any audit or portion of any audit including ECI funds for the most recent fiscal year. • The Executive Director will share the audit findings with the Board. • If the Board determines that further review is necessary, the Executive Director will contact the Contractor and request a meeting to discuss the results of the audit. • The Board will take action for approval or denial of acceptance of the financial audits as presented. • Denial of a report will warrant further information from the contractor. • The Executive Director will have the audits available for further review. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 3.12	Title: <i>Closing Out a Contract</i>
<p>Policy: The 4 R Kids Early Childhood Iowa Area Board will maintain contracts and program files in a manner so that files can easily be located and reviewed and utilized in the future if need arises.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • The following will be kept in the contractor file following the end of the current contract term: <ul style="list-style-type: none"> ○ Program proposal, narrative, or letter for consideration ○ Budget request ○ Contract ○ Contracted budget ○ Monthly claims and supporting documentation ○ Program Evaluations ○ Annual Financial Report ○ Annual Program Report ○ Performance Measure matrix as submitted with ECI Annual Report ○ Completed Monitoring & Review (M&R) Document ○ Any necessary communication/documentation with the contractor • Closed files will be placed in storage boxed dated and named with contents. • The Executive Director will be responsible for closing the contract file once the Annual Report evaluation has been received and reviewed by the Board. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.1.1	Title: <i>Fiscal Agent - Selection Of & Annual Agreement</i>
<p>Policy: The 4 R Kids Early Childhood Iowa Area Board shall designate an entity to serve as the fiscal agent for Early Childhood Iowa grant funds and for other funds administered by the area Board.</p>	
<p>Procedures: Iowa law requires that the entity meet one of the following criteria:</p> <ul style="list-style-type: none"> • An Iowa public agency, as defined in Iowa Code, section 28E.2 • A community action agency as defined in Iowa Code, section 216A.91 • An area education agency established under Iowa Code, section 273.2 • A nonprofit corporation <ul style="list-style-type: none"> • The 4 R Kids Early Childhood Iowa Area Board will have a signed agreement with a fiscal agent to clearly define the roles and responsibilities of each. Templates provided by the State ECI office will be utilized as guidance. • The fiscal agent agreement must meet the required elements of State ECI Tool HH. These required elements are also identified in Attachment A of the grant agreement between the local area Board and the state of Iowa. • Annually, the Board will discuss the effectiveness of the Fiscal Agent, contract terms, and the offering of a new or renewed contract. • Should the Board desire considerations for other Fiscal Agents, recommendations will be taken from members for possible options. • The Finance Committee and the Executive Director will be responsible for contacting and having discussions with possible Fiscal Agent options. • Options will then be discussed with the Finance Committee who will negotiate a contract and make a recommendation for a Fiscal Agent to the full Board. • Should the Board desire to continue contracting with the current Fiscal Agent, the Fiscal Agent will be notified, requesting any changes to the contract if necessary and agreement to move forward. • The Board Processes Committee will be responsible for reviewing any contract changes and negotiating any new/revised contract terms. • The Executive Director will present to the Board and the Fiscal Agent with the new contract asking the approval from both entities. • Three originals will be signed by the Board Chairperson and the identified individual on behalf of the Fiscal Agent. • Both entities will retain an original for their records. One copy will be sent to the ECI state office 	
<p>Effective Date: 3/21/13 Revised 3/20/14</p>	<p>Approved by: 4 R Kids Early Childhood Iowa Area Board</p>

Policy ID: 4.1.2

Title: *Fiscal Agent - Responsibilities*

Policy: Responsibilities shall be outlined and agreed upon contractually for Fiscal Agent Services between the provider of services and the 4 R Kids Early Childhood Iowa Area Board.

Procedures: The Fiscal Agent shall:

- Deposit Early Childhood Iowa funds in an interest bearing account separate from other funds of the Fiscal Agent and in accordance with Iowa Code Chapter 12C and the Cash Management Improvement Act, 31 U.S.C. §650 I et seq.
- Issue payments from Early Childhood Iowa grant accounts as directed by authorized Board personnel.
- Be responsible for any costs charged by the financial institution for maintaining the Early Childhood Iowa grant accounts, or accounts containing Early Childhood Iowa grant funds. The Fiscal Agent shall ensure that any such costs are reduced or offset to the extent possible through earnings credits offered by the financial institution.
- Be responsible for completing and submitting any 1099 reports as required by federal or state law or regulation.
- Maintain separate accounting records for School Ready Children Services and Early Childhood Program funds that at a minimum include the following:
 - For each School Ready Children Services grant payment and for each Early Childhood Program grant payment made as directed by the Board:
 - The date written notification/authorization was received from the Board Staff.
 - The name of the authorized Board staff authorizing the payment.
 - The name and mailing address of the payee.
 - The amount of the payment.
 - The check number or other unique identification of the payment.
 - The date the payment was mailed or hand-delivered to the payee.
 - The date the payment is cleared or paid out of the Early Childhood Iowa grant account or account containing Early Childhood Iowa grant funds.
 - The date of any stop payment requested by the Fiscal Agent and the reason.
 - Running balances for each fund which includes:
 - The cumulative amount of payments authorized by the Board.
 - The cumulative amount of payments issued.
 - Available Early Childhood Iowa grant funds that are not encumbered or otherwise allocated for payments made but not yet cashed.
- Separate running balances for Administrative funds and Program funds, including categorical funding streams for the School Ready Children Services fund and Early Childhood Program fund.
- The following shall be considered:
 - Administrative expenses for School Ready Children Services are not to exceed 3%

of the annual School Ready grant.

- Administrative expenses for the Early Childhood Program shall not exceed 5% of the annual Early Childhood grant.
- Interest accrued is to be added to program funds for each grant.
- Early Childhood funds have a time limit for expending, obligated with a federal fiscal year and expended by the end of the subsequent federal fiscal year.
- School Ready funds also have a time limit for expending, and shall not exceed three years. Use of School Ready funds shall adhere to the State Early Childhood Iowa Tool Kit HH, "School Ready Funds Carry-Forward Policy."

- Identify the amount of any monthly bank costs for maintaining the Early Childhood Iowa fund account or proportion of such costs attributable to that portion of an account constituting Early Childhood grant funds, and the amount of any monthly interest earned for the Early Childhood Iowa fund account or proportion of such earnings attributable to that portion of account constituting Early Childhood Iowa grant funds.
- Submit monthly expenditure reports, based on an accrual reporting system, within 10 work days from the end of the prior month to the Board.
- Submit monthly copies of bank statements identifying account balances for both the School Ready Children Services fund and Early Childhood Program fund.
- Submit a report within 45 calendar days from the end of the agreement period, or such earlier date as the agreement may be terminated, to the Board.
- Submit a report to the Board on any audits performed as well as the findings of any audits of the accounting records for the School Ready Children Services and Early Childhood Program funds.
- Return unexpended Early Childhood Iowa grant funds, and accrued interest as may be required by law, to the Board if this agreement is terminated or if Early Childhood Iowa grant funds remain in an account held by the Fiscal Agent at the end of the agreement period, unless the agreement is renewed or extended as provided for herein.
- Reconcile its records for the payment and distribution of Early Childhood Iowa grant funds with the Board as requested by the Board.
- Maintain records that document the validity of all reports submitted to the Board for a period of five years.

Effective Date: 3/21/13

Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.1.3	Title: <i>Fiscal Agent - Payment</i>
Policy: A payment will be made to the Fiscal Agent for services rendered on a monthly basis.	
Procedures: <ul style="list-style-type: none"> • The Fiscal Agent will submit an invoice monthly to the Executive Director for the contracted amount for services rendered. • The Executive Director will review the invoice for accurateness and submit to the 4 R Kids Early Childhood Iowa Area Board, and then submit back to the Fiscal Agent for payment. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.1.4	Title: <i>Fiscal Agent – Review of Audit</i>
Policy: A fiscal audit of the 4 R Kids Early Childhood Iowa Area Board’s financial records is completed and reviewed as part of the audit performed on behalf of the Fiscal Agent.	
<p>Procedures:</p> <ul style="list-style-type: none"> • The 4 R Kids Early Childhood Iowa Area Board Financial Records will be included in the audit completed on behalf of the Fiscal Agent. • Additional costs associated with the audit will be identified prior to the start of the fiscal year to be audited. A Financial Agreed Upon Procedures agreement will be issued to the Fiscal Agent. • Results of the audit will be provided to the Executive Director and shared with the Board at the next regularly scheduled meeting. The report shall be submitted within 5 work days of its receipt by the Fiscal Agent. • The Board will take action for approval or denial of acceptance of the financial audit as presented. • Denial of a report will warrant further information and discussions with the Fiscal Agent. • The Fiscal Agent may be asked to attend the Board meeting for explanation of the audit or items in question. 	
Effective Date: 1/17/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.2.1	Title: <i>Budgeting - Fiscal Year Budget</i>
Policy: 4 R Kids Early Childhood Iowa Area will submit a Fiscal Year Budget to the State Early Childhood Iowa Office by July 15 th of the current Fiscal Year.	
<p>Procedures:</p> <ul style="list-style-type: none"> • After the 4 R Kids Early Childhood Iowa Area Board has completed their process for funding for the upcoming fiscal year, the Executive Director will complete the Fiscal Year Budget on the template provided by the State ECI office assuring that all programs can be funded within required categorical requirements by July 15th noting the Board approved date. • A final copy will also be shared with the Fiscal Agent and each Board member. • The Executive Director will enter the approved budget into the Budget Worksheet and 4 R Kids ECI Categorical Funding Worksheet for the next Fiscal Year creating a template for use and submit to the Fiscal Agent. • Necessary corrections or clarifications from the State ECI office will be responded to upon immediate receipt by the Executive Director. • No contractors will be allowed to expend funds until approval has been received from the State ECI office regarding the submitted budget. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.2.2	Title: <i>Budgeting - Amendments</i>
<p>Policy: 4 R Kids Early Childhood Iowa Area Board will submit a budget amendment to the State ECI Office if an additional program/contractor has been approved for funding following the submittal of the original budget.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • If the Board wishes to fund a program and has taken formal action to fund a program that was not submitted as part of the submittal of the original budget, a budget amendment will be completed by the Executive Director. • An amended budget will be submitted to the State ECI Office on the originally submitted budget form. • Once the amended budget has been approved by the State ECI office, a contract will be offered to the new program. • A copy of the amended budget will be shared with the Fiscal Agent. • The Executive Director will make the updated change on the monthly Budget Worksheet and submit to the Fiscal Agent for their continued use. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.2.3	Title: <i>Cost Allocations for Administrative Expenses</i>
<p>Policy: Cost allocation is the assignment of costs among funding sources, i.e. Early Childhood and School Ready. Administrative costs will be allocated between Early Childhood and School Ready funds so that each funding source bears its “fair share” of the cost.</p> <p>Reference: State ECI Tool DD</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • Annually a percentage of revenue by each of the funding sources, Early Childhood and School Ready, will be determined by dividing the current year of each funding source allocation by the total combined School Ready and Early Childhood current year allocation. • The resulting percentages will then be multiplied by each Administrative Cost to determine the fair share of each cost between the School Ready and Early Childhood funding sources. • Resulting figures will then be budgeted between the Early Childhood and School Administrative funds. • This procedure will be conducted for all Administrative Costs until one funding source or the other has been fully expended. • If funds are not adequate to cover all Administrative Costs aligning with the appropriate funding source, the other funding source will then cover the costs as allowable. • The last item to distribute per cost allocation processes will be the ECI Director Salary and benefits. Any remaining ECI Director costs will then be allocated to the Quality Funding category. 	
Effective Date: 9-11-14	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.2.4	Title: <i>Purchasing Food and Drink Items</i>
<p>Policy: Funds used for food, beverage, or catering costs must meet public purpose.</p> <p>Reference: State ECI Tool G</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • Reasonable food and beverage costs are allowed when a public meeting is being held during a regularly scheduled meal time. • The meeting must meet public purpose, be open to the public, and for purposes of promoting the mission and work of the Early Childhood Iowa Board. • Meal expenses are allowable when a meeting is scheduled to last 90 minutes or more in length. • For the purchase of food, beverage, or catering costs, only the School Ready Administrative funding category may be utilized. • Documentation must be maintained describing how the expenditure met public purpose. • Reasonable effort will be made to keep costs to a minimum. 	
Effective Date: 9-11-14	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.3.1	Title: <i>Revenue - Deposits</i>
<p>Policy: Paper checks/warrants or Electronic Funds Transfer (EFT) may be utilized as an option for transfer of funds for the 4 R Kids Early Childhood Iowa Area Board from the Department of Education and the Department of Human Services to the Fiscal Agent acting on their behalf.</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • If the Fiscal Agent chooses to utilize the EFT to receive ECI funds, the Fiscal Agent shall complete the required EFT Deposit form and submit to the Department of Human Services and the Department of Education. • When the Fiscal Agent receives an Electronic Funds Transfer or paper check from either the Department of Human Services or the Department of Education, a copy is made of the notice and provided to the ECI Executive Director. • An email is sent to the ECI Executive Director with notification that a deposit has been made, the amount of the deposit, and whether the deposit was made in the School Ready or Early Childhood fund. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.3.2	Title: <i>Revenue - Processing of checks and cash received in the mail</i>
Policy: The Fiscal Agent shall process checks and cash received in the mail on behalf of 4 R Kids Early Childhood Iowa Area Board in a timely and fiscally responsible manner.	
<p>Procedures:</p> <ul style="list-style-type: none"> • For items that are received to the ECI Director, all money is logged in as checks received or cash received, noting the date, payer, amount, and purpose of check/cash receipt. The check/cash is then sent to the Fiscal Agent. • For checks or cash received to the Fiscal Agent, all checks received are copied and an email is sent to the ECI Executive Director notifying that funds have been received and deposited. • Checks are stamp endorsed by the Fiscal Agent designee. • A deposit is then made at the local bank under the ECI fund by the Fiscal Agent. • Funds are deposited within two business days of receipt. 	
Effective Date: 3/21/13 Revised 3/20/14	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.3.3	Title: <i>Revenue - Interest Earned</i>
Policy: ECI Funds are in an interest bearing account and accrued and added into appropriate accounts and utilized for program services.	
Procedures: <ul style="list-style-type: none"> • Interest is directly deposited into the ECI bank account. • Upon receipt of the Monthly Bank Statement, the Fiscal Agent reviews the monthly interest received and provides the amount to the ECI Executive Director. • The interest is proportioned between the school ready and the early childhood fund balances based upon the amount of funding budgeted each fiscal year for each school ready and early childhood. The interest is credited monthly to the bank account. • Interest is then noted on the respective financial statements and rolled into the “other funding” category in school ready and into the program funding in early childhood. 	
Effective Date: 3/21/13	Approved by:

Policy ID: 4.4.1	Title: <i>Expenditures and Disbursements Invoice Requirements</i>
Policy: The 4 R Kids Early Childhood Iowa Area Board will reimburse contractors for program expenses related to the services of the contract.	
<p>Procedures:</p> <ul style="list-style-type: none"> • The Contractor/program is responsible for completing the Payment Voucher form and submitting to the Executive Director by the 10th of the month outlining expenses related to services performed under the contract. • Claims not received by the 10th of the month will be held for payment until the following month. • All expenses require detailed expenditure claims and supporting documentation; i.e., payroll register, time activity logs, receipts, etc. • Expenses will be reviewed by the Executive Director for accuracy, detailed documentation, and fiscal accountability to the provisions outlined in the program contract. • The Executive Director will document on the Payment Voucher the categorical funds to which the funds will be pulled from. • The Payment Voucher will be reviewed by the 4 R Kids Finance Committee and approved by the 4 R Kids Early Childhood Area Board. • Payment may be denied or reimbursement withheld due to lack of sufficient billing explanation and/or documentation. • Payments shall be issued to the individual, vendor, business, or other entity identified by the Board, in the amount specified, and to the address provided by the Executive Director. • A Payment Voucher Form is provided to the programs by the Executive Director at the start of each Fiscal Year. 	
Effective Date: 1/17/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.4.2	Title: <i>Expenditures and Disbursements – Executive Director/Staff Expense Reports/Reimbursements</i>
Policy: The Executive Director is responsible for incurring expenses related to the position and submitting a monthly claim for reimbursement.	
Procedures: <ul style="list-style-type: none"> • The Executive Director shall record and track all expenses related to the performance of the position, keeping all receipts of items purchased, noting mileage incurred, etc. • The Executive Director shall prepare, sign, and submit with receipts a Payment Voucher to the 4 R Kids Early Childhood Iowa Area Board for approval. • Upon receiving approval from the 4 R Kids Early Childhood Iowa Area Board, the Executive Director’s monthly expense report is submitted to the Fiscal Agent for payment. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.4.3	Title: <i>Expenditures and Disbursements – Invoice/Payment Approval</i>
Policy: The Fiscal Agent, acting on behalf of the 4 R Kids Early Childhood Iowa Area Board, shall make payment to contractors for services rendered.	
<p>Procedures:</p> <ul style="list-style-type: none"> • Copies of the Payment Vouchers are submitted to the Fiscal Agent for payment . • The Fiscal Agent will make reimbursement within 15 work days of receipt of the Payment Vouchers. • The Fiscal Agent will provide a check detail electronic system outlining payments made for each month to the ECI Executive Director. • Checks will be mailed directly to the funded programs by the Fiscal Agent. • The Fiscal Agent will cross reference all expenditures with the categorical fund worksheet. The categorical fund worksheet will be provided to the Fiscal Agent each month along with the Payment Vouchers • An ECI Financial Report will be sent to the ECI Executive Director for review. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.5.1	Title: <i>Reporting - Monthly Financial Statements</i>
Policy: The Fiscal Agent shall be responsible for submitting a monthly expenditure report to the 4 R Kids Early Childhood Iowa Area Board.	
<p>Procedures:</p> <ul style="list-style-type: none"> • The Fiscal Agent shall prepare and submit to the Executive Director a monthly expenditure report. • The report shall be based on an accrual reporting system and shall be submitted within 10 workdays from the end of the prior month. • The report shall be submitted in a format agreed to by the Board and the Fiscal Agent and shall include running balances of both the School Ready and Early Childhood funding streams. • The report shall also include individual payments made to contractors, monthly cumulative amounts of payments issues, interest accrued, deposits made, and running balances and expenditures by categorical funding. • The Executive Director will review the report before the next Board meeting and work with the Fiscal Agent to resolve any discrepancies. • The monthly financial statement will be a regular agenda item to which the Board and the Executive Director review, ask questions, and accept the statement as presented. • Questions not able to be answered by the Executive Director will be deferred to the Fiscal Agent with an answer to be available for the following meeting. 	
Effective Date: 1/17/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.5.2	Title: <i>Reporting - Reconciliation of Bank Statements with Financial Records</i>
Policy: The Fiscal Agent and the 4 R Kids Early Childhood Iowa Area Board will verify Fiscal Agent records of the 4 R Kids ECI funds with Bank Statements ensuring that all entities agree on the amount of available of 4 R Kids ECI funds.	
Procedures: <ul style="list-style-type: none"> • The Fiscal Agent receives the monthly bank statement of 4 R Kids Early ECI funds. • A comparison is made between the ECI Cash Balance Log and the bank statement. • A reconciliation of Bank Statement form is completed and placed in the 4 R Kids ECI current year file. • A copy of the reconciliation statement and the bank statement is made for the ECI Board and provided to the Executive Director. • The Executive Director receives a copy of the Bank Statement from the Fiscal Agent and the Executive Director compares figures on the Financial Statement with the Bank Statement verifying cleared checks and checks and deposits that are still outstanding. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.5.3	Title: <i>Reporting - Year End Financial Statements</i>
Policy: Year End Financial Statements for 4 R Kids Early Childhood Iowa Area Board will be prepared and submitted to the State ECI Office by September 15 th .	
Procedures:	
<ul style="list-style-type: none"> • After the final financial statement has been received by the Executive Director from the Fiscal Agent, the Executive Director will complete the Year End Financial Statement for 4 R Kids Early Childhood Iowa on the form provided by the State ECI Office. • The completed year end statement will be sent to the Fiscal Agent for their review and signature. • The Board will approve the Year End Financial Statement as part of the 4 R Kids ECI Annual Report prior to the September 15th deadline. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.5.4	Title: <i>ECI Quarterly Financial Reporting</i>
<p>Policy: The 4 R Kids Early Childhood Iowa Area Board shall report financial data quarterly and at the end of the fiscal year based on a schedule identified by the Early Childhood Iowa Office.</p> <p>Reference: State ECI Tool SS</p>	
<p>Procedures:</p> <ul style="list-style-type: none"> • Quarterly and at year end, the ECI Director shall complete and submit required financial data using an electronic survey identified by the State ECI office by the required reporting deadline. • Financial Data requested shall include: <ul style="list-style-type: none"> ○ cumulative income including current year payments, carry-forward from the previous year, and interest earned; ○ total disbursements in the reporting period; ○ total cumulative disbursements from July 1st to the end of the reporting period; ○ the percentage of funding expended; ○ and comments/rationale for the percentage of funds expended. • Financial data shall be utilized from the Financial Statement provided by the Fiscal Agent. • If the ECI Director has questions regarding the reporting of the required Financial Data, the Fiscal Agent shall be consulted. 	
Effective Date: 9-11-14	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.6	Title: <i>Voided Checks and Stop Payments</i>
Policy: If a check/payment is determined to be lost, the lost check will be voided and payment will be re-issued.	
Procedures: <ul style="list-style-type: none"> • If a 4 R Kids Early Childhood Iowa check is reported as missing, the Executive Director will notify the Fiscal Agent of the lost check. • A three week waiting period is required between the date the check was first issued and the date the stop payment can be ordered. • Once that time has elapsed, the Executive Director will ask the Fiscal Agent to request a stop payment and re-issue payment. • A program can request that the three week waiting period be waived. • The cost of the stop payment is the part of the program allocation and will be deducted from the re-issued check. • The fee is determined by the going rate at the issuing bank. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.7	Title: <i>Property and Equipment</i>
Policy: To maintain a protocol for purchasing non-supply items and for an ongoing itemization of the property of 4 R Kids Early Childhood Iowa Area Board.	
Procedures: <ul style="list-style-type: none"> • The Executive Director will be responsible for presenting any equipment requests to the Board for approval, purchasing the equipment, and receiving reimbursement for any purchased item. • Purchase of any necessary property or equipment above and beyond the amount of \$500.00 will need the approval of the Board. • The Executive Director will be responsible for maintaining documentation of any ECI property in the ECI Succession Plan. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.8	Title: <i>Record Retention</i>
Policy: The 4 R Kids Early Childhood Iowa Area Board will maintain records for a minimum of five years.	
<p>Procedures:</p> <ul style="list-style-type: none"> • At the end of each Fiscal Year, records from the past year will be gathered and filed in a storage box marked with the date and items enclosed. • Records will be retained for a minimum of five years and organized and stored in a manner such that the records can easily be retrieved if necessary. • Records maintained will include but are not limited to: <ul style="list-style-type: none"> ○ Monthly Bank Statements ○ Administrative Claims including Executive Director and Board claims ○ Annual Budgets including any amendments ○ Annual Reports including Year End Financial Statements ○ All Contractor Files ○ Meeting Minutes 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board

Policy ID: 4.9	Title: <i>Appeals Process</i>
<p>Policy: 4 R Kids Early Childhood Iowa Area Board’s appeal policy provides community residents, recipients of services, potential community service providers and the current contracted service providers a structured process with timeframes by which they may express a concern by appealing to the board.</p>	
<p>Procedure: Appeals can be expressed through written procedures. The community has the right to appeal decisions based upon a showing that the policies and procedures governing the decision making process have not been properly applied.</p> <ul style="list-style-type: none"> • Appeals should be in writing and filed with the Chairperson of the Board within five working days of the date of a Board decision. • It is the responsibility of the applicant to assure that appeals are received by 4:30 p.m. on or before the fifth working day of the appeals process. Appeals received after 4:30 p.m. on the fifth day shall not be reviewed. • All appeals shall clearly state how the decision failed in following the rules of the process as governed by the policies and procedures outlined in the by-laws. The request must also describe the remedy sought. • The Board will review the appeal and gather information regarding any infractions of the process. • At the next regularly scheduled meeting the Board will determine if there has been a violation of process and will rule on the appeal. 	
Effective Date: 3/21/13	Approved by: 4 R Kids Early Childhood Iowa Area Board