



Mahaska Wapello Policies

MWECI Board Adopted Review – May 28th, 2014

Policy Updates / Noted Per Policy

Levels of Excellence – Cycle 1 (April 24th, 2013) State ECI Review

Levels of Excellence – Cycle 2 (March 29th, 2016) State ECI Review

1.1 Board Operations

Policy: 1.1	Title: New Board Member Orientation
Approved / Effective Date: May 28 th , 2014	
Approved by: MWECI Board of Directors	

Policy: The Mahaska Wapello Early Childhood Iowa Board of Directors values diversity of ideas and people. They continually seek to attract new members who share their vision, mission, and core values as well as individuals who have lived and worked in our local communities and are familiar with the MWECI structure and purpose. New board members will go through an orientation process with the Area Director and/or Board members. The orientation process will begin, if possible, prior to the new member's second board meeting.

Purpose:

1. To inform and educate the board member regarding the purpose of the Early Childhood Iowa Area Board.
2. To review with the board member the policies and regulations of the funding process and program requirements in their role as a board member.

Scope: All new board members will participate in the orientation process as outlined by the board policies.

Responsibility: The Area Director, with input from board members, will be responsible for implementing the orientation process for each new board member.

Procedure: The orientation process for new board members will include the following:

BOARD ORIENTATION PROCESS:

New MWECI Board Members are expected to participate in a one on one meeting with the Area Director within two months of being voted onto the MWECI Board. The Area Director schedules an orientation meeting with the new board member at their convenience and provides the new board member with the electronic MWECI Board Manual. Most orientation meetings take 1-2 hours depending on the past experience of the new member. The Area Director verbally covers the materials in the electronic Board Manual, highlighting the most important areas. New board members are encouraged to ask questions and seek clarification during the orientation process as well as at regularly held board meetings. All board members understand that Early Childhood Iowa board participation has an extensive learning curve.

Primary orientation areas covered:

- MWECI By Laws and Policies
- Job Description / Board Membership Representation
- Statutory Responsibilities (Tool GG)
- Open Meetings / Open Records (Iowa Code)
- Conflict of Interest & Confidentiality
- State ECI Structure / ECI Office TA Members
- ECI Website Navigation (hands on via laptop)
- MWECI Website Navigation (hands on via laptop)
- Funding Structure and Funding Categories
- Local funded programs and services
- Q & A

1.2 Board Operations

Policy: 1.2	Title: Board Role and Responsibilities
Approved / Effective Date: May 28 th , 2014 Approved by: MWECI Board of Directors	

Policy: The Early Childhood Iowa Area for Mahaska and Wapello Counties is governed by the Mahaska Wapello Early Childhood Iowa Board of Directors.

Legal: Board members meet the requirements as established by Administrative Code, 349, Chapter 1, Iowa Code Chapter 28, and By-Laws of the MWECI Board of Directors.

Purpose: The purpose of the Board is to provide direction and oversight regarding the overall management of Mahaska Wapello Early Childhood Iowa programs funded by state early childhood funds and state school ready funds.

Scope: All board members and the area director will follow all established laws and guidance/rules as established by law.

Responsibility: All board members should share the common vision, mission, values, and goals of the board. All board members shall express their own opinion but respect others opinions, and accept and support group decisions. All board members will have a responsible role in assuring funding meets all state regulations and meets the outcomes as established in the Community Plan.

Procedures: Mahaska Wapello Early Childhood Iowa is governed by the Board of Directors and they are responsible for the following:

- Interpret the scope of responsibilities of the Early Childhood Iowa Area (ECIA) as set by Iowa Legislation
- Establish the mission of policies to support the legislative intent;
- At a minimum, administer funds from the state;
- Ensure that interest on earnings from the 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 community plans;
- Assure wide community input as part of all procedures by forming standing communities, 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 Early Childhood Iowa State Board and to local governing bodies in the ECIA;
- Develop a plan to continue community efforts to support children and their families within the ECIA;
- Assume other responsibilities established by law or administrative rule.
- Use data to make informed funding decisions.

Individual Board Member’s Responsibilities:

- Attend all meetings of the Board, including assigned committees and task forces. Notify the Board Chairperson 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.
- Consider serving 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.

Responsibilities of the Board as a Whole

Determine the mission and goals.
Select the process to ensure that administrative functions are covered.
Ensure effective organizational planning.

Ensure adequate resources to accomplish the organization’s mission and goals.

Ensure effective management of resources.

Monitor the quality of the organization’s programs and services.
Enhance the organization’s public image.
Assess it’s own performance as a board.

Responsibilities of Each Individual Board Member

Attend all board meetings.
Consider serving on at least one board committee.
Prepare for board meetings by reading all material and being prepared to discuss all agenda items.
In coordination with the staff and board, help make fundraising contacts with individual donors, foundations, corporations, and other funding sources.
Represent the organization to your constituencies and in your community.
Assist in recruiting new board members.

Adapted from, “Ten Basic Responsibilities of Non Profit Boards”, Richard Ingram, National Center for Non Profits, 1996; adaptation by Leslie Anderson, Leslie Anderson Consulting, Inc., Asheville, NC

2.1 Public Access

Policy: 2.1	Title: Location/Access to Public Records according to Open Records Law
Approved / Effective Date: May 28 th , 2015 Approved by: MWECI Board of Directors	

Policy: The records of Mahaska Wapello Early Childhood Iowa shall be available by contacting the Board Chair and/or Area Director.

Legal Reference: Iowa Code 21, 22, and 28.6 (5) and By-Laws of the Mahaska Wapello Early Childhood Iowa Board of Directors.

Purpose: To make available to the public the records of Mahaska Wapello Early Childhood Iowa Board of Directors.

Scope: The records will include those as outlined by law, by the By-Laws, and the Board.

Responsibility: The Area Director shall insure that the Board Chair may have access to copies of all materials as outlined below so they may be available for public review.

Procedure:

Name and address of the Board Chair is on file with the Area Director. It is also available on the organization's website www.mweci.biz

- The By-Laws shall be on file and made available when requested.
- The Community Plan shall be on file and made available when requested.
- The Board Membership List shall be on file and made available when requested.
- The Board agendas and minutes shall be on file and made available when requested.
- The School Ready and Early Childhood Budgets shall be on file and made available when requested.
- Monthly financial accounting records shall be on file and made available when requested.
- Financial Records of the Fiscal Agent is on file and made available when requested.
- Succession Plan shall be on file and made available when requested.
 - Provider Contracts, RFP's, Applications for Services, shall be on file in individual provider records and shall be on file with the Area Director and made available when requested.

Charging for Public Records:

- Fees for copying, supervision and retrieval of records may be charged in an amount not exceeding the cost of providing the services.
- The Board Chair, in consultation with the Area Director, shall determine the reasonable number of copies.
- Fee schedules adopted by the board shall be uniformly applied to all requestors.

Reasonable Time to Comply

- Public records will be provided upon demand, if at all possible, depending on circumstances.
 - Requests for large numbers of records will be accommodated as rapidly as circumstances permit.
 - The Board may reasonably delay access for the purpose of determining whether a record is confidential – up to 20 calendar days, but ordinarily not more than 10 business days.
 - The Area Director, Board Chair, or another member of the board, shall supervise the public examination and copying of public records.
 - The Fiscal Agent shall supervise the public examination and copy of financial records pertaining to the Mahaska Wapello Early Childhood Iowa Board funding and expenditures.
 - The examination may take place at a site designated by the Board Chair, the Area Director, or the Fiscal Agent.

Record Retention and Storage

- Record Storage - Current records are with the Area Director and Fiscal Agent. Past records are in locked storage within the premises of the Area Director’s home office.
- Fiscal Agent Records – are on file with the Fiscal Agent with monthly and yearly reports on file with the Area Director
- Computer files/records for Mahaska Wapello Early Childhood Iowa are backed up on a regular basis.

2.2 Public Access

Policy: 2.2	Title: Compliance with Laws, Regulations, and Organizational Policies as specified by the Open Meetings Law
Approved / Effective Date: May 28 th , 2014 Approved by: MWECI Board of Directors	

Policy: All meetings of the Mahaska Wapello Early Childhood Iowa shall comply with the Open Meetings law.

Legal: Iowa Code Chapter 21 and the By-Laws.

Purpose: To conduct board meetings that are reasonably accessible to the public and preceded by public notice

Scope: Applies to all meetings held by Mahaska Wapello Early Childhood Iowa. This includes any gathering in person or by electronic means, formal or informal, of a majority of the members of the Early Childhood Iowa Board and if there is a deliberation or action upon any matter within the scope of the Early Childhood Iowa Board’s policy making duty.

Responsibility: It is the responsibility of the Mahaska Wapello Early Iowa Childhood Iowa Board of Directors to insure that public notice is given as outlined in Iowa Code Chapter 21. The board can designate this responsibility to the Area Director.

Procedures:

- Public Notice must be provided at least 24 hours prior to the meeting, absent an emergency.
 - Notice will be posted at the meeting site 24 hours in advance.
 - Notice will be posted on the Mahaska Wapello Early Childhood Iowa website: www.mweci.biz

- Conducting an Open Session
 - An open session is a meeting to which all members of the public have access.
 - The public may use cameras or recording devices at any open session.
 - Reasonable rules of conduct may restrict interference or interruption by spectators.

- Open Session Minutes
 - Minutes of an open session shall reflect
 - Date, time and place of meeting.
 - Members present.
 - Action taken – with sufficient information to reflect each member’s vote.
 - Final action on any matter discussed in closed session.
 - The reason for holding a closed session by reference to a specific exemption, and the vote of each member on the question of holding a closed session.
 - If the meeting is held on less than 24 hours’ notice, or at a place or a time not reasonably accessible to the public, the good cause justifying the departure from normal requirements.

- Quorum
 - A quorum for a meeting of the Board shall be 50% plus 1 of the filled seats so long as representation exists from both counties.

3.1 Business Conduct

Policy: 3.1	Title: CONFLICTS OF INTEREST
Approved / Effective Date: May 28 th , 2014 Approved by: MWECI Board of Directors	

Policy: Mahaska Wapello Early Childhood Iowa Board of Directors shall declare conflicts of interest.

Bylaw Reference: Article III-Q: Conflicts of Interest.

Purpose: To acknowledge and manage potential conflicts of interest that allow the board make unbiased, independent decisions. The policy requires board members and staff to:

- 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 a conflict of interest

Scope: This procedure applies to all current board members and staff.

Responsibilities: The Area Director is responsible for distributing and storing completed Conflict of Interest forms.

Procedure:

A. CONFLICT OF INTEREST STATEMENT

1. At the beginning of each fiscal year, the Mahaska Wapello Early Childhood Iowa Board of Directors and staff shall complete, sign and date the Conflict of Interest Statement.
2. If a board member is not present at this meeting, the Area Director secures the signature of the board member at the subsequent board meeting.
3. If a new board member joins the board after the first board meeting of the fiscal year, the Area Director will ask the member to complete the Conflicts of Interest Statement at the new board member orientation meeting.
4. When a new staff person is employed, the person must complete the Conflicts of Interest Statement.

B. CONFLICT OF INTEREST AT BOARD MEETINGS

1. If a board meeting agenda item presents a perceived conflict of interest for a board member, the member must not participate in decision making, vote or use personal influence.
 - a. When Board members vote on the motion, the member with the perceived conflict must abstain from voting
 - b. The meeting minutes must state the name and reason the Board member abstained from voting
2. If the Board member with a perceived conflict of interest does not disclose the conflict, it is the duty of other board members to encourage the member to disclose the perceived conflict of interest and request that the member abstain from voting
3. Staff with a perceived conflict of interest with an agenda item must not use personal influence or participate in board discussion on the matter

C. PARTICIPATION ON COMMITTEES

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

D. MWECI BY LAWS EXCERPT

Q. Conflict of Interest. Each Member shall disclose any relationship he or she may have with any person, corporation, or other entity with whom MWECI proposes to enter into any contract or other transaction which may result in financial gain or advantage to such Member or any immediate family member by reason of such relationship. No contract or other transaction between MWECI and any other person, corporation or entity and no act of MWECI shall be invalid or rendered voidable solely by reason of the fact that any Member has a financial or other interest in a contracting corporation or entity. Any Member who is so interested shall not be counted in determining the existence of a quorum at any meeting of MWECI that shall authorize such contract or transaction and may not vote to authorize such contract or transaction at the meeting.

4.1 Contract Monitoring

Policy: 4.1	Title: Contracting for Services/Monitoring of Contracts
Approved / Effective Date: May 28 th , 2014 Approved by: MWECI Board of Directors	

Policy: To provide an open and fair process in contracting for early childhood services in the Mahaska Wapello Early Childhood Iowa Area.

Purpose: To conduct an open and fair process for distribution of funding for early childhood services in the ECIA and monitoring of such funds.

Scope: This procedure applies to all funds granted to the ECIA Board for Early Childhood Services.

Responsibility: The Board is responsible for overseeing the process for contracting of services. The RFP Committee is responsible for reviewing the applications, scoring the applications, and making recommendations to the board. The Area Director, at the direction of the Board, will monitor provider services and contracts through quarterly or semi-annual reports, site visits, annual reports, and monthly claims/expenditures.

Procedure:

The Mahaska Wapello Early Childhood Iowa (MWECI) Board of Directors determines who will be receiving ECI funds from year to year. The MEWCI Board addresses funding decisions as soon as possible in the spring prior to the new fiscal year beginning on July 1st. Historically, the MWECI Board made funding decisions based on successful and prioritized annual Request for Proposals (RFP). Due to previous years' continuous funding reductions, the MEWCI Board of Directors moved to a RFP plus a two year contract renewal cycle process, beginning and utilizing the accepted FYE 2011 RFP's (Cycle: 1st year RFP-FYE2011, 2nd year Contract Renewal-FYE2012, 3rd year Contract Renewal-FYE2013 – MWECI Board approved April 27th, 2011). Justification for this new process included the MEWCI Board's concerns regarding current and future funding reductions balanced against providing contractors with some sense of funding security, based on priority and successful program performance.

Request for Proposals shall be issued every three years, with contract renewals for 2 subsequent years, based on an annual submission of logic models, revised budgets, and successful site review. The MWECI Board of Directors will award annual funding amounts as soon as a proposed/anticipated (next fiscal year) FYE budget can be determined; by the direction of the state ECI Office and the current legislative session and signed appropriations. The MWECI Board of Directors holds the authority to award funding based on the funding cycle and local contractors successful RFP, logic model and revised budget submission to the Area Director and a successful site review. The MEWCI Board of Directors also holds the authority to modify and/or deny funding based on the contractor's performance, community priorities and additional community input.

Once the FY proposed budget has been approved by the MWECI Board of Directors, it is submitted to the state ECI Office for review and approval. When the Area Director receives notification that the FY budgets are state approved, local contracts are developed and executed. The contract template is reviewed as needed.

- The Area Director utilizes the state ECI contract template individualizing the contract per contractor/program's scope of service and annual performance measures/outcomes.

- The Area Director reviews each contract with the Board Chair.
- The Area Director prefers to review each contract with the contractor's contact person(s) on-site and highlights items in the contract that need special attention, but it is also allowable for contracts to be mailed, emailed or hand delivered. Two copies of the contract are left with the contracting agency/person for appropriate signatures.
- Each contractor returns the signed contracts to the Area Director via mail or hand delivered. The Area Director then reviews the signed contracts with the Board Chair and the Board Chair signs two copies of each contract. The Area Director retains one signed contract with original signatures for the Board records and returns the other signed contract to the contractor for their records.
- Anytime throughout the fiscal year, a contract may be amended. Should this occur, a contract addendum is developed and executed in the same way as the original contract.

All signed contracts are made available to the MEWCI Board of Directors at the September board meeting.

RFP and Contract Renewal Cycle

<i>RFP Years</i>	<i>Contract Renewal Years</i>
FYE2014	FYE2015 & FYE2016
FYE2017	FYE2018 & FYE2019

Monitoring of Services, Contracts, and Financial Records

Once a contract has been issued and services began, the Area Director, at the direction of the Board will monitor services and expenditures utilizing the following procedures:

- Quarterly and/or semi-annual reports submitted by Contractor
- Site Visits completed with Contractor which include
 - Review of Purpose, Scope, and Outcome of program as outlined in the contract
 - Insurance Coverage as outlined in the Contract
 - Promotion/Marketing of Services
 - Community Collaboration
 - Financial Reports
 - Claims filed timely and accurately
 - Funds expended per program regulations
 - Client eligibility determined per program
 - Review of service process
 - Utilizing correct documents for each individual program
 - Supervision of project
 - Application Process
 - Service Process – goal setting, meeting outcomes
 - Confidentiality
 - Determining results and reporting outcomes appropriately

Non-Compliance with Contract Requirements

If, upon completing all of the above review actions, or if it is brought to the board's attention in some other matter, that the contractor is not in compliance with the contract, immediate action will be taken as outlined in the individual contract.

4.2 Out of Area Services Provided

Policy 4.2	Title: Out of Area Services
Approved / Effective Date: May 28 th , 2014 Approved by: MWECI Board of Directors	

Policy: The Board's policy is to provide services to families and children, birth through five, who meet the requirements of each individual service.

Legal: Board Policy.

Purpose: To improve or enhance services to families with children up to age 5 years in the early childhood area.

Scope: Applies to all families who apply and meet the qualifications and who are accepted into the program.

Responsibility: It is the responsibility of the board, or designee, to insure service providers are providing services to eligible families.

Procedure for Services Out of Area:

The Mahaska Wapello Early Childhood Iowa Area Board has policies in place for out of area services. They are:

For families who live in the Mahaska Wapello Early Childhood Iowa area and who request funding for services outside of the Mahaska Wapello Early Childhood Iowa area, the policy of the Mahaska Wapello Early Childhood Iowa Board is as follows:

Policy: For a family, who lives in the MWECI area, and is requesting funding for services being received in another early childhood area, the MWECI Board will consider approving funds for an approved funded service. The family would have to meet the program requirements established by the MWECIA Board. The funded amount would be based on the policies established by the board for those families living in the MWECI area. The provider of the services would need to be in agreement with the policies on funding services outside the early childhood area as established by the board.

Example: A family lives in Mahaska County (MWECI) and the parent starts a new job in Marion County (Marion, Jasper, Poweshiek ECIA). The parent would like to enroll her child, age 5 or under, in a child care facility or preschool in the Marion County area it would be close to her work. The board would consider approving funding for this family if the family met all the program guidelines as established by the MWECI Board and availability of funds. The funding amount to be paid toward the service would be the approved funding amount paid for families in the established ECIA area. The service provider would need to be in agreement with the board's policies.

Example: A family lives in Wapello County close to the county line. They would like to have their child in a preschool. The preschool they would like to utilize is across the county line in another early childhood area but close to their home. The family requests preschool assistance from the MWECI Board. The board would consider approving funding for this family if the family meets all the program guidelines as established by the MWECI Board, and the availability of funds. The funding amount to be paid toward the service would be the approved funding amount paid for families in the established ECIA area. The service provider would need to be in agreement with the board's policies.

For families who utilize services within the MWECI area, but live outside the ECI area, the policy of the Mahaska Wapello Early Childhood Iowa Board is as follows:

Policy: A family, who lives in another Early Childhood Area (ECIA) would like to utilize a service in the MEWCI area and would like to request assistance with the cost of the service from the MWECI Board. It is the policy of the Mahaska Wapello Early Childhood Iowa Board to refer this family to the ECIA board in the area where they reside to request funding assistance. The MWECI Board would make available assistance to help this family contact the proper authorities in the other early childhood area.

Example: A family lives in Marion County (Marion, Jasper, Poweshiek ECIA area) and the parent works in Mahaska County (MWECI). They would like to place their child in a child care facility in Oskaloosa and requests funding assistance from MWECI. The board would refer this family to the Marion, Jasper, Poweshiek ECIA Board to request assistance from that board.

For families who live outside the State of Iowa is as follows:

Policy: It is the policy of the Mahaska Wapello Early Childhood Iowa Area Board to deny requests for funding of early childhood services to anyone living outside the State of Iowa.

5.1 Funding Fiscal/Financial Management Policies

Policy: 5.1	Title: Appeal Process
Approved / Effective Date: May 28 th , 2014 Approved by: MWECI Board of Directors	

Policy: The Board has an appeal process for those families who are denied services and wish to appeal the decision.

Purpose: To provide to families a process to have the decision for denial of services reviewed by the board.

Scope: Process will be available to all families who wish to file an appeal with the Mahaska Wapello Early Childhood Iowa Board.

Responsibility: It is the responsibility of the Mahaska Wapello Early Iowa Childhood Iowa Board of Directors to listen to each and every appeal filed.

Procedures: The following is the appeal process for Mahaska Wapello Early Childhood Iowa Board of Directors.

APPEAL PROCESS

Who can appeal? Any person who receives an adverse program decision can file a concern or written appeal to the Mahaska Wapello Early Childhood Iowa Board.

VERBAL CONCERN

Filing a verbal concern: The verbal concern shall be filed with the Area Director. The Area Director will attempt to resolve the concern and if that is not possible, the concern will be scheduled for the following board meeting.

1. A verbal concern shall be voiced at a board meeting.

2. Board members will listen to the concern.
3. Board members will respond to the concern.
4. Assure the concern is resolved by questions and responses by the appellant and the board.

WRITTEN APPEAL

Filing the written appeal: There are two steps to the written appeal process.

- First Step: The appeal is filed with the Area Director. The Area Director will review to determine the validity of the appeal, e.g., is the appellant an ECI funded provider or applicant for funds; was the appeal signed and received within the time frame.
- Second Step: If the appeal is determined to be valid, the appeal is then forwarded to the Board of Directors for a review hearing and a final decision. Funding decisions are under the board's realm of responsibility. Determining funding priorities is also under the realm of the board's responsibility.

Appeal Process Timelines:

1. The appeal request must be in writing, submitted by the participant who received the adverse action notice, and be received by the Area Director no later than ten (10) days from date notice is sent to the appellant.
2. The appeal should state what decision is being appealed, and should include a copy of the decision and a brief statement of why the appellant thinks the decision received is wrong. The appeal must be signed by the appellant.
3. The appeal request must be mailed to the Area Director, Pat McReynolds, P.O. Box 335, Richland, Iowa 52585.
4. If the appeal is valid, the Area Director will forward the appeal to the Board for review. An appeal hearing will be held and a decision on the appeal will be rendered within ten (10) days of the Board receiving the appeal. The Board decision will be the final decision.
5. The appellant will be responsible for providing all requested information to the Area Director, and to the Mahaska Wapello Early Childhood Iowa Board. This may include agency program records, budgets showing all income to the program involved in the issue; and records showing expenses for the program involved in the issue.
6. A written notice of decision will be sent to the appellant within two working days of the decision.

6.1 Fiscal Agent

Policy: 6.1	Title: Fiscal Agent Role and Responsibilities
Approved / Effective Date: May 28 th , 2014 (Updated July 1, 2015) No Federal Funds Approved by: MWECI Board of Directors	

Policy: The board will define the role and responsibility of the Fiscal Agent who administers the early childhood funding for the Mahaska Wapello Early Childhood Iowa area.

Legal Reference: Iowa Code Chapter 28

Purpose: To insure accountability in administering funds in a timely and responsible manner.

Scope: All funds that are in control of the Mahaska Wapello Early Childhood Iowa area will be administered by the approved fiscal agent.

Responsibility: The board will be responsible for monitoring the reports provided by the Fiscal Agent. The Area Director is given the responsibility of reconciling the monthly and yearly reports with the Fiscal Agent and to report to the board on a regular basis the expenditures and balances for each program.

Procedure:

Role/Responsibility of Fiscal Agent (Refer to Fiscal Agent Agreement)

1. The Fiscal Agent shall provide the following services for each of the two funding sources (School Ready and Early Childhood) for which it is acting as fiscal agent
 - a. Deposit all Early Childhood Iowa (ECI) funds into an account in accordance with Iowa Code Chapter 12C and the Cash Management Improvement Act, 31 U.S.C. 6501 et seq.
 - b. Issue payments from the ECI grant account as directed by authorized local board personnel.
 - c. Payments shall be issued to the individual, vendor, business, or other entity identified by the Local Board, in the amount specified, and to the address provided by the local board. Payments shall be issued as directed within 10 work days from the date the Fiscal Agent receives written notification from authorized board personnel.
 - d. Maintain separate *Quickbooks* accounting records for School Ready and Early Childhood funds as specified in the Fiscal Agent Agreement.
 - e. Submit monthly and year to date reports to the Area Director within 5 work days from the receipt of monthly bank statements.
 - f. Maintain complete and accurate records of all transactions pertaining to the School Ready and Early Childhood funds.
 - g. Approve the year-end Financial Statements.
 - h. Advise the Board and/or the Area Director of any discrepancies or other issues that are brought to the attention of the Fiscal Agent.

6.2 Fiscal and Financial Policies

Policy: 6.2	Title: Fiscal/Financial Procedures
Approved / Effective Date: May 28 th , 2014 (Updated July 1, 2015) No Federal Funds Approved by: MWECI Board of Directors	

Policy: Provide through financial records and reports fiscal oversight of all financial transactions pertaining to early childhood services provided through funding granted to the Mahaska Wapello Early Childhood Iowa Board of Directors.

Purpose: To be accountable for funds designated to the area through state funding sources for early

childhood services provided to families with children birth through age five.

Scope: This procedure applies to all financial records of the MWECl and includes:

- a.** School Ready (SR) and Early Childhood Budgets (EC)
- b.** Provider Contracts
- c.** Provider Claim for Payment
- d.** Fiscal Agent Financial Records.

Responsibility: The Board is ultimately responsible for all financial matters within the MWECl. This responsibility includes:

- Approval of the School Ready and Early Childhood State Budgets.
- Review and decision making on funding requests for funding by area early childhood service providers.
- Reviewing monthly financial reports from the Fiscal Agent and Area Director.
- Review and approval of year-end Financial Statement.

The Board Treasurer, Area Director and Fiscal Agent are responsible for monthly approval and payment of claims, reconciliation of reports, and keeping the board informed of all financial matters.

The Fiscal Agent is responsible for reviewing and processing the monthly Claim Voucher form sent by Area Director, issuing payments directly to the provider of services, and keeping complete and accurate accounting records.

Procedure:

Once the board has established the funding for each contractor providing services the following procedures are followed for financial accountability:

Area Director Procedures:

- Area Director Responsibilities
 - Area Director shall review all claims submitted for payment by the contractors of MWECl services.
 - All claims will have appropriate documentation attached.
 - If claim is unclear or documentation is not attached the contractor will be contacted and corrections made before claim will be processed.
 - Area Director will approve or deny payment of claim and review all claims with the Board Treasurer.
 - The claims which are approved will be submitted for payment utilizing the Claim Voucher form itemizing each provider of service, the program, the date of service, the amount of the claim, identify the funding source, and submit to Fiscal Agent for processing
 - Area Director will maintain a Contractor/Provider Accounting Spreadsheet to track payments and balance of funds in each account.
 - Area Director will maintain a composite spreadsheet to track area expenditures and remaining balances in each funding source.

- **Fiscal Agent Procedures**

- Funds received from the state are deposited directly in the MWECl bank account, which is managed by the Fiscal Agent.
- Fiscal Agent advises the Area Director that quarterly funding allotments have been received
- Fiscal agent makes payment directly to the provider of services based on information submitted by Area Director.
- Fiscal Agent maintains separate accounting records for School Ready and Early Childhood funds. This will include
 - The date written notification/authorization was received from the local board.
 - The name of the authorized local 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 of any stop payment requested by the Fiscal Agent and the reason.
 - The annual interest earned on the two funds (SR and EC).
- Submit expenditure reports to the Area Director:
 - Submit a monthly expenditure report.
 - Submit a year to date expenditure report on a monthly basis.
 - Submit the year end expense report.
 - Provide bank statements monthly along with copies of individual checks.
 - Work with Area Director to reconcile any discrepancies noted in reports or bank statements.
 - Provide information for end of year Financial Statements and approve the Financial Statements.

- **Area Director Follow up Procedures**

- Area Director reconciles the Area Director's reports and the Fiscal Agent's reports.
- If discrepancies are found the Fiscal Agent is contacted to reconcile any differences in reports/funding.
- After final review, the report will be made available to the full board at the following board meeting.
- The Area Director will provide at each monthly board meeting, an Income and Expense Monthly Summary report showing revenue and disbursement.

- **Area boards that are required to have full financial audits**

Area boards that expend over \$500,000 in federal funding are required to have full audits for the funds and an agreed-upon procedures audit would **not** satisfy this requirement. These audits must include an evaluation of the area board's compliance with laws, regulations and provisions related to contracts or grant agreements which could have a direct and material effect on each major program. The auditor must be advised of these requirements prior to beginning the audit. The auditor must include a separate opinion on compliance in the audit report.

Although the MWECl area does not expend over \$500,000 in federal funding, the current fiscal agent (Wapello County Agricultural Extension District) participates in the Wapello County Auditor's local county audit which does not satisfy the agreed-upon-procedures requirements. Therefore, the MWECl area must utilize an independent CPA firm to conduct their annual audit.

6.3 Fiscal agent

Policy 6.3	Title: Fiscal Agent Evaluation
Approved / Effective Date: May 28 th , 2014	
Approved by: MWECI Board of Directors	

Policy: The Board will evaluate the performance of the Fiscal Agent.

Purpose: To insure accountability in administering funds in a timely and responsible manner.

Scope: All funds that are in control of the Mahaska Wapello Early Childhood Iowa Board of Directors will be administered by the approved fiscal agent upon direction from the board or board's designee.

Responsibility: The Board or designee will be responsible for monitoring the reports provided by the Fiscal Agent. The Area Director will be responsible for reporting directly to the board any issues with the Fiscal Agent.

Procedure:

Through regular written reports such as:

- a.** Monthly Reconciliation Reports
- b.** Year to Date Reconciliation Reports
- c.** Bank Statements
- d.** Copies of Checks

And in verbal reports by the Area Director, the board will review and determine the effectiveness of the Fiscal Agent in providing the services as outlined in the Fiscal Agent Agreement.

7.0 Succession Plan

Policy 7.0	Title: Succession Plan
Approved / Effective Date: May 28 th , 2014	
Approved by: MWECI Board of Directors	

Policy: The Board will set forth a simple succession plan.

Purpose: To insure accountability in a transference of leadership in a timely and responsible manner.

Scope: Office and administration essential items to the Mahaska Wapello

Early Childhood Iowa area.

Responsibility: The Board or designee will be responsible for following through with the succession plan.

Procedure:

Office & Administration

Office Location:

Mailing Address: Mahaska Wapello Early Childhood Iowa
Pat McReynolds, Area Director
POB 335
Richland, Iowa 52585

Physical Address: Pat McReynolds
30570 320th Avenue
Richland, Iowa 52585
Phone: 641-451-5437 (Independent Contractor Business Mobile)
Fax: None (scan and send to email address)

Email Address: patmcreynolds318@gmail.com

Access to Physical Office and Post Office Box:

Contact Person: Linda Mickels (sister/neighbour)
Address: 32300 315th Avenue
Richland, Iowa 52585
Phone: 319-456-3205
Access to Keys: Office South Door / File Cabinet / PO Box

Post Office Box: US Post Office (Richland)
111 North Richland, Street
Richland, Iowa 52585
Phone: 319-456-2681
Box 335 (west wall, middle section)

Computer Password: Desktop and laptop computers are owned by Pat McReynolds and the passwords are private. **All** Mahaska Wapello ECI electronic files are located on an external hard-drive and locked in the top filing drawer of the black file cabinet in the Area Director's office. Hard copy files are also located in the black file cabinet.

Back Up File System: Electronic files are backed up on a monthly basis on the external hard drive.

Phone Company: The MWECI Board of Directors does not provide a business phone.

Internet Provider: The MWECI Board of Directors does not provide internet service.

MWECI Contracts: Current fiscal year local contracts and program data are located in the black file cabinet (second drawer) marked "Early Childhood Iowa" in the Area Directors office. The previous fiscal years local contracts and program data are also located in the black file cabinet (second drawer) in the Area Director's office.

All previous fiscal years documentation (FYE 2000 - FYE 2013 - including contracts, RFP's, reports, monthly claim and financial documentation and program data) for MWECI (formerly MW Empowerment) is stored/kept with the Area Director in banker's boxes marked MWECI and noting respective year.

Board Minutes/Agenda: FYE 2009 to current are stored as electronic copies and back-up'd on an external hard-drive.

Board Member Contact List: An updated copy can be accessed via the www.mweic.biz website and also stored as an electronic file on the external hard-drive as back up.

Legal Counsel: The MWECI Board of Directors does not keep legal counsel on retainer.

Equipment Inventory: At this time the MWECI Board of Directors does not own any equipment.

Insurance:	Agent: Willene White Noel Insurance, Inc. 219 West 4th Street Ottumwa, Iowa 52501 Phone: 641-682-7533	Iowa Communities Assurance Pool (ICAP) 5701 Greendale Road Johnston, Iowa 50131 Anniversary Date: December 15th (annual) Phone: 515-276-7557
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Signed Policy: The official copy of the signed insurance policy is located in the ICAP notebook in the second drawer of the black file cabinet in Area Director's office. The officially signed ECI State contracts and current state approved annual budgets are also located in the in the "official signed copies notebook," located in the second drawer of the black file cabinet in Area Director's office.

Employer or Record: The MWECI Board of Directors maintains an independent contractor to act as the Area Director and does not utilize an employee based or employer of record approach for securing leadership.

Mahaska Wapello Early Childhood Iowa Financial Information

Fiscal Agent: Wapello County Agricultural Extension District (WCAED)
214 East Main Street
Ottumwa, Iowa 52501
Phone: 641-682-5491
Contact Person: Jessica Heisdorffer Email: jessh@iastate.edu
Tax ID#: 42-0861178
DUNS#: 012071887

Bank Account: Wapello County Agricultural District Agency Fund DBA MW Early Childhood Iowa
@ US Bank National Association
123 East 3rd Street
Ottumwa, Iowa 52501
Phone: 641-683-1641

MWECI Address: Mahaska Wapello Early Childhood Iowa
Pat McReynolds, Executive Director
POB 335
Richland, Iowa 52585
Tax ID#: 80-0722986
DUNS#: 968251384

MWECI Financial Records: Official copies of current financial records (monthly bank statements, bank reconciliations, monthly financial summaries, transactions and voucher reports) and the past 8 fiscal years records are maintained by the fiscal agent and kept on site as both hard copy and electronic copy (as well as electronic back up). Monthly financial records are emailed to the Area Director and made available (hard copies and electronic) to all Board Members at each held board meeting in the board member packet. The fiscal agent is currently using the *Quickbooks* electronic accounting program.

All previous fiscal years documentation (FYE 2000 - FYE 2007 - including contracts, RFP's, reports, **monthly claim and financial documentation** and program data) for MWECI (formerly MW Empowerment) is stored/kept in the Area Director's office in banker's boxes, noting respective year.

Auditor: TD&T Financial Group, P.C.

Contact: Joseph B. Ryan, CPA Principal

Megan K Nelson, CPA, Senior Staff Accountant

Mailing Address: 317 High Avenue East, Oskaloosa, Iowa 52577

Phone: 641-672-2523

E-mail: joer@tdtpc.com / megann@tdtpc.com

Years Audited: 2011-12, 2013, 2014, 2015