



EARLY LEARNING COALITION

North Florida

EXEC/ADMIN COMMITTEE MEETING

November 1, 2023 at 10:30 a.m.

Conference Call

Dial 1-888-296-6500 and enter Guest Code 966582

TENTATIVE AGENDA

****Action Item***

I. Call to Order/Roll Call

II. Public Comment

III. New/Unfinished Business

- A. Approval of the Episcopal Children's Services 2023/2024 Contract Amendment # 0002-23
- B. Approval of 2022-24 School Readiness Plan Attachment I.H. ELC Record Retention Policy
- C. Approval of disposal of Inventory

IV. Committee Comment

V. Next Meetings:

Board – December 6, 2023 2:00 p.m. Caddy Shack Restaurant

Exec/Admin - March 6, 2024 10:30 a.m. Conference call

VI. Adjournment*



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B. Approval of 2022-24 School Readiness Plan Attachment I.H. ELC Record Retention Policy

IV. Committee Comment

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Exec/Admin - March 6, 2024 10:30 a.m. Conference call

VI. Adjournment*

ACTION ITEM SUMMARY

DESCRIPTION	Episcopal Children’s Services 2023/2024 Contract Amendment #0002-23:
Reason for Recommended Action	<p><u>Revisions:</u></p> <ul style="list-style-type: none"> A. Items #1 and 5 were to update the <u>Additional School Readiness-Related Programs</u> ARPA budgeted amounts per the September 29, 2023 Notice of Award, as well as delete the expired Early Learning Florida section. B. Items #2, 3, 4 and 6 were to update the <u>Additional Voluntary Prekindergarten-Related Programs</u> to remove the expired \$15 Per Hour VPK Wage Incentive Program. <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none"> A. ECS’s contract would not have the correct/updated budgeted amounts for the Additional School Readiness-Related Programs. B. ECS’s contract would not have the correct/updated budgeted amounts for the Additional Voluntary Prekindergarten-Related Programs.
How the Action will be accomplished	Approval of ECS 2023/2024 amendment #0002-23, and party signatures.

**Amendment 0002-23 Primary Services Contract
Episcopal Children’s Services**

THIS AMENDMENT, entered into between the Early Learning Coalition of North Florida, Inc. hereinafter referred to as the Coalition, and Episcopal Children’s Services, hereinafter referred to as the Contractor, amends the **2023-24** primary services contract as follows:

Item #	Page #	Headings and Text
1	22	VII. Method of Payment (SR)
		<p>This is a cost-reimbursement contract. The Coalition shall pay the contractor for the delivery of service provided in accordance with the terms of this contract for a total dollar amount up to and not to exceed \$20,931,318. This funding is inclusive of the annual DEL School Readiness Grant Award which does not include local match funds, and is based on availability of funds. If county allocations are reduced at the state level, contracts will be amended accordingly. Up to and no more than \$425,500 may be allocated to administrative expenditures. Local match will be reimbursed based on funding from match raised from local grants up to the amount earned or the amount of the local grants, whichever is less.</p> <p>Additional School Readiness-Related Programs and Funding:</p> <p>The following programs’ funding is exclusive of the annual DEL School Readiness Grant Award funding. Contractor reimbursements will be based on all provisions as set forth in the individual contracts and/or DEL Grant Agreements.</p> <p>A. The American Rescue Plan Act (A.R.P.A.) The ARPA Stabilization funding of \$2,647,878 purpose is to stabilize and support Florida’s entire network of early learning child care providers. These funds may be used on such categories as personnel costs, rent, utilities, facilities maintenance, insurance, personal protective equipment, cleaning, and other health and safety practices, equipment and supplies, goods and services, and mental health services for child care provider staff and children. This grant also funds the ARPA Build a World Class Workforce Initiatives.</p> <p>The ARPA Discretionary grant of \$403,350 \$890,007 funds the Build CLASS Capacity Double Coding Initiative, and the Impact Child Outcomes Expand Access to Curriculum Initiative.</p> <p>The ARPA Early Learning Discretionary Grant Program provides \$9,617,578 to continue many of the initiatives funded in prior iterations as well as new initiatives which further support investments in high quality early care and education (Professional Training, Workforce/Local initiatives, Outreach, Equipment/Supplies, Curriculum, and Software).</p>

		<p>Per Notice of Award no more than 5% of total expenditures shall be expended for administrative activities, for a total dollar amount of \$12,668,806 \$13,155,463.</p> <p>B. The Coronavirus Response and Relief Supplemental Act (C.R.R.S.A.) is additional funding to support private early learning/child care providers and contracted school district providers that are providing on-site early learning/child care services on the date of application, to assist them in remaining open during the COVID-19 crisis. Per Notice of Award no more than 5% of total expenditures shall be expended for administrative activities, for a total dollar amount of \$1,279,153.</p> <p>C. Early Learning Florida The Coalition shall pay the contractor for the delivery of service provided in accordance with the terms and conditions of DEL’s “Early Learning Florida Contracts” [in cooperation with The University of Florida Board of Trustees, a public body corporate of the State of Florida for the benefit of its Lastinger Center for Learning (“University”)] with the Coalition:</p> <p>To support the implementation of Early Learning Florida professional development courses for the Coalition’s Child Care Providers that support local quality improvement goals (effective dates 09/01/22–08/31/23) for a total dollar amount up to and not to exceed \$13,000.</p>
2	33-34	II. THE COALITION AGREES: (VPK)
		<p>B. Contract Amount & Availability of Funding This is a cost-reimbursement contract. The Coalition shall pay the Contractor for the delivery of service provided in accordance with the terms of this contract for a total dollar amount up to and not to exceed \$16,864,874 (less the Coalition’s administrative costs portion) which shall be paid by the Coalition for the provision of services as set forth by this contract. Of this amount, no more than 3.6% of the slot total (or 90% of the 4% administrative fees allowed) may be allocated to administrative expenditures earned, and subject to the availability of funds.</p> <p>Additional Voluntary Prekindergarten-Related Programs and Funding:</p> <p>The following programs’ funding is exclusive of the annual DEL Voluntary Prekindergarten Grant Award funding. Contractor reimbursements will be based on all provisions as set forth in the individual contracts and/or DEL Grant Agreements.</p> <p>A. VPK Coordinated Screening / Progress Monitoring</p>

		<p>This contract shall be supplemented by an amount not to exceed \$121 for VPK Coordinated Screening / Progress Monitoring services supported by the E.S.S.E.R. II (Elementary and Secondary School Emergency Relief) Funding grant.</p> <p>B. VPK Program Assessments This contract shall be supplemented by an amount not to exceed \$172,163 for VPK Program Assessments.</p> <p>C. \$15 Per Hour VPK Wage Incentive Program This contract shall be supplemented by an amount not to exceed \$1,096,690 to administer the \$15 Per Hour VPK Wage Incentive Program for the 2023-24 VPK program year for all VPK providers that have elected to participate (until August 31, 2023). This program will conclude with the end of the 2022/2023 Summer VPK program. The Contractor shall issue payment to participating providers at the same time it issues regular VPK payments and shall comply with any other provisions detailed in the NOA and/or program guidance.</p>
3	41-42	V. Method of Payment, A. Payments (VPK)
		<p>This is a cost-reimbursement contract, based on actual child enrollments. The Coalition shall pay the Contractor for the delivery of services provided in accordance with the terms of this Contract for a total dollar amount up to and not to exceed \$16,864,874 (less the Coalition's administrative costs portion). Of this amount, no more than 3.6% of the slot total (or 90% of the 4% administrative fees allowed) may be allocated to administrative expenditures earned, and subject to the availability of funds. All remaining dollars will be utilized for VPK slots. All expenses including supplies, equipment, training materials, and travel costs incurred in connection with this contract are to be included in the contract price of each deliverable and will not be otherwise compensated. The Contractor shall submit reimbursement request invoices in accordance with the requirements of sections 215.42 and 215.422, F.S., and F.A.C. rule 69I-40.002 (1). When submitting reimbursement request invoices, the Contractor shall adhere to F.A.C. rule 69I-40.103 (restriction of expenditures), sections 110.1245(3) – (5), and 110.503, F.S. (awards and volunteer recognition), and section 216.345, F.S. (membership dues and licensing fees).</p> <p>Additional Voluntary Prekindergarten-Related Programs and Funding:</p> <p>The following programs' funding is exclusive of the annual DEL Voluntary Prekindergarten Grant Award funding. Contractor reimbursements will be based on all provisions as set forth in the individual contracts and/or DEL Grant Agreements.</p> <p>A. VPK Coordinated Screening / Progress Monitoring</p>

		<p>This contract shall be supplemented by an amount not to exceed <u>\$121</u> for VPK Coordinated Screening / Progress Monitoring services supported by the E.S.S.E.R. II (Elementary and Secondary School Emergency Relief) Funding grant.</p> <p>B. VPK Program Assessments This contract shall be supplemented by an amount not to exceed <u>\$172,163</u> for VPK Program Assessments.</p> <p>C. \$15 Per Hour VPK Wage Incentive Program This contract shall be supplemented by an amount not to exceed <u>\$1,096,690</u> to administer the \$15 Per Hour VPK Wage Incentive Program for the 2023-24 VPK program year for all VPK providers that elect to participate (until August 31, 2023). This program will conclude with the end of the 2022/2023 Summer VPK program. The Contractor shall issue payment to participating providers at the same time it issues regular VPK payments and shall comply with any other provisions detailed in the NOA and/or program guidance.</p>
4	42-43	B. Funding By Category (VPK)
		<p>The Coalition agrees to pay for contracted services in an amount up to and not to exceed <u>\$16,864,874</u> (less the Coalition's administrative costs portion) subject to the availability of funds and provision of limitation of 3.6% of administrative costs earned. The Coalition agrees to reimburse for VPK services, including administrative, enrollment, monitoring, and VPK slots.</p> <p>Additional Voluntary Prekindergarten-Related Programs and Funding:</p> <p>The following programs' funding is exclusive of the annual DEL Voluntary Prekindergarten Grant Award funding. Contractor reimbursements will be based on all provisions as set forth in the individual contracts and/or DEL Grant Agreements.</p> <p>A. VPK Coordinated Screening / Progress Monitoring This contract shall be supplemented by an amount not to exceed <u>\$121</u> for VPK Coordinated Screening / Progress Monitoring services supported by the E.S.S.E.R. II (Elementary and Secondary School Emergency Relief) Funding grant.</p> <p>B. VPK Program Assessments This contract shall be supplemented by an amount not to exceed <u>\$172,163</u> for VPK Program Assessments.</p> <p>C. \$15 Per Hour VPK Wage Incentive Program This contract shall be supplemented by an amount not to exceed <u>\$1,096,690</u> to administer the \$15 Per Hour VPK Wage Incentive Program for the 2023-24 VPK program year for all VPK providers</p>

		that elect to participate (until August 31, 2023). This program will conclude with the end of the 2022/2023 Summer VPK program. The Contractor shall issue payment to participating providers at the same time it issues regular VPK payments and shall comply with any other provisions detailed in the NOA and/or program guidance.
5	80-81	Attachment 9 School Readiness Budget
		(Attached, pages 6-9. Pages 8-9 replace the original contract attachment and is incorporated as part of this amendment.)
6	82	Attachment 10 Voluntary Prekindergarten Budget
		(Attached, page 10 revisions replaces original contract attachment and is incorporated as part of this amendment.)
		END OF AMENDMENTS

**ATTACHMENT 9
SCHOOL READINESS BUDGET (deletions)**

State of Florida Notice of Award No. EL434	
CFDA# / Name	Federal Award #
93.558 / TANF and MOE	2301FLTANF (21.15%)
93.575 / CCDF Discretionary, ARPA	G2301FLCCDD and 2101FLCDC6 (54.44%)
93.596 / CCDF Mandatory	G2301FLCCDF (4.80%)
93.596 / CCDF Matching and MOE	G2301FLCCDM (19.54%)
93.667 / SSBG	G2301FLS0SR (0.06%)
	Grand Total 100%

Description	OCA	ECS Dollar Amounts	Coalition Dollar Amounts	Total ECS and ELC
General Administration	97BBA, 97FIR, 97LCA	\$425,500	\$560,403	\$985,903
Non-direct Services	97BBD	415,170		415,170
Systems	97SYS			
Eligibility Determination	97BDE	731,517		731,517
Quality	97QOO, 97QHS, 97QCS, 97QST, 97QCR, 97QAS, 97QTA, 97QPD, 97QPT	930,538	584,166	1,534,704
Infant & Toddler Services	97INT, 97ICR, 97IAS, 97ICS	402,843		427,843
Inclusion	97QIN	128,554		128,554
Resource & Referral	97Q14	366,924		366,924
Total Non-Slots (Non-Direct)		3,421,046	1,114,569	4,565,615
SR Matching Funding		167,352		167,352
Slots		17,342,920	1,000,000	18,342,920
Total Slots (Direct Services)		17,510,272	1,000,000	18,510,272
Grand Totals		\$20,931,318	\$2,144,569	\$23,075,887
				NOA Total

Other Direct Services: (EL434) [CFDA #93.575/Child Care Development Fund (CCDF Discretionary)]

Gold Seal Payments	97GSQ, 97IGS (Fed Awards; CRRSA-2101FLCCC5-11.22%, ARPA-2101FLCDC6-88.78%)	\$1,085,049		\$1,085,049
Performance Funding	QPIPQ, QPICQ (Fed Award ARPA-2101FLCDC6-100%)	\$918,914		\$918,914
Special Needs	SPCRQ (Fed Award ARPA-2101FLCDC6-100%)	\$233,437		\$233,437

Additional School Readiness-Related Programs and Funding

(Exclusive of DEL School Readiness Grant Award Funding) *(deletions)*

<p>A. (A.R.P.A.) (EL434)</p> <p>The American Rescue Plan Act – Stabilization Funding CFDA# 93.575/Child Care Development Fund (CCDF) [amount includes up to 5% (\$132,394) for General Administration] Federal Award No. 2101FLCSC6 – 100% funding: ARPA Stabilization Funds ARPA Build a World Class Workforce Initiatives Total</p> <p>The American Rescue Plan Act – Discretionary CFDA# 93.575/Child Care Development Fund (CCDF) [amount includes up to 5% (\$20,168) for General Administration] Federal Award No. 2101FLCDC6 – 100% funding: ARPA Build CLASS Capacity Double Coding Initiative (OCA ARPDC) ARPA Impact Child Outcomes Expand Access to Curriculum Initiative (OCA ARPCR) Total</p> <p>The American Rescue Plan Act - Early Learning Discretionary (ELDG) CFDA# 93.575/Child Care Development Fund (CCDF) [amount includes up to 5% (\$480,879) for General Administration] Federal Award No. 2101FLCDC6 – 100% funding: Professional Training, Workforce/Local initiatives, Outreach, Equipment/Supplies, Curriculum, and Software Total</p> <p>Grand Total</p>	<p align="right">\$2,444,564 203,314 \$2,647,878</p> <p align="right">26,442 376,908 \$403,350</p> <p align="right">\$9,617,578</p> <p align="right">\$12,668,806</p>
<p>B. (C.R.R.S.A.) Coronavirus Response and Relief Supplemental Act Funding (EL434) CFDA# 93.575/Child Care Development Fund (CCDF) Federal Award No. 2101FLCCC5 – 100% funding [amounts include up to 5% (\$63,958) for General Administration]</p> <p>CRRSA ELC Program Outreach and Awareness and Family Supports Total</p>	<p align="right">\$1,279,153</p>
<p>C. Early Learning Florida (through the University of Florida Lastinger Center)</p> <p>Effective dates 09/01/22 – 08/31/23 Total (total dollar amount up to and not to exceed)</p>	<p align="right">\$13,000</p>

**ATTACHMENT 9
SCHOOL READINESS BUDGET (additions)**

State of Florida Notice of Award No. EL434	
CFDA# / Name	Federal Award #
93.558 / TANF and MOE	2301FLTANF (21.15%)
93.575 / CCDF Discretionary, ARPA	G2301FLCCDD and 2101FLCDC6 (54.44%)
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93.667 / SSBG	G2301FLS0SR (0.06%)
	Grand Total 100%

Description	OCA	ECS Dollar Amounts	Coalition Dollar Amounts	Total ECS and ELC
General Administration	97BBA, 97FIR, 97LCA	\$425,500	\$560,403	\$985,903
Non-direct Services	97BBD	415,170		415,170
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Eligibility Determination	97BDE	731,517		731,517
Quality	97QOO, 97QHS, 97QCS, 97QST, 97QCR, 97QAS, 97QTA, 97QPD, 97QPT	930,538	584,166	1,534,704
Infant & Toddler Services	97INT, 97ICR, 97IAS, 97ICS	402,843		427,843
Inclusion	97QIN	128,554		128,554
Resource & Referral	97Q14	366,924		366,924
Total Non-Slots (Non-Direct)		3,421,046	1,114,569	4,565,615
SR Matching Funding		167,352		167,352
Slots		17,342,920	1,000,000	18,342,920
Total Slots (Direct Services)		17,510,272	1,000,000	18,510,272
Grand Totals		\$20,931,318	\$2,144,569	\$23,075,887

NOA Total

Other Direct Services: (EL434) [CFDA #93.575/Child Care Development Fund (CCDF Discretionary)]

Gold Seal Payments	97GSQ, 97IGS (Fed Awards; CRRSA-2101FLCCC5-11.22%, ARPA-2101FLCDC6-88.78%)	\$1,085,049		\$1,085,049
Performance Funding	QPIPQ, QPICQ (Fed Award ARPA-2101FLCDC6-100%)	\$918,914		\$918,914
Special Needs	SPCRQ (Fed Award ARPA-2101FLCDC6-100%)	\$233,437		\$233,437

Additional School Readiness-Related Programs and Funding

(Exclusive of DEL School Readiness Grant Award Funding) *(additions)*

<p>B. (A.R.P.A.) (EL434)</p> <p>The American Rescue Plan Act – Stabilization Funding CFDA# 93.575/Child Care Development Fund (CCDF) [amount includes up to 5% (\$132,394) for General Administration] Federal Award No. 2101FLCSC6 – 100% funding: ARPA Stabilization Funds ARPA Build a World Class Workforce Initiatives Total</p> <p>The American Rescue Plan Act – Discretionary CFDA# 93.575/Child Care Development Fund (CCDF) [amount includes up to 5% (\$44,500) for General Administration] Federal Award No. 2101FLCDC6 – 100% funding: ARPA Build CLASS Capacity Double Coding Initiative (OCA ARPDC) ARPA Impact Child Outcomes Expand Access to Curriculum Initiative (OCA ARPCR) Total</p> <p>The American Rescue Plan Act - Early Learning Discretionary (ELDG) CFDA# 93.575/Child Care Development Fund (CCDF) [amount includes up to 5% (\$480,879) for General Administration] Federal Award No. 2101FLCDC6 – 100% funding: Professional Training, Workforce/Local initiatives, Outreach, Equipment/Supplies, Curriculum, and Software Total</p> <p>Grand Total</p>	<p align="right">\$2,444,564 203,314 \$2,647,878</p> <p align="right">26,442 <u>863,565</u> <u>\$890,007</u></p> <p align="right">\$9,617,578 <u>\$13,155,463</u></p>
<p>B. (C.R.R.S.A.) Coronavirus Response and Relief Supplemental Act Funding (EL434) CFDA# 93.575/Child Care Development Fund (CCDF) Federal Award No. 2101FLCCC5 – 100% funding [amounts include up to 5% (\$63,958) for General Administration]</p> <p>CRRSA ELC Program Outreach and Awareness and Family Supports Total</p>	<p align="right">\$1,279,153</p>

ATTACHMENT 10
VOLUNTARY PREKINDERGARTEN BUDGET

Episcopal Children's Services and
The Early Learning Coalition of North Florida
VPK Budget

State of Florida Notice of Award No. EL434 /CFSA#48.108 (100%)		
Description	OCA	Amount
VPK Administration	VPADM	\$349,466
VPK Enrollment	VPENR	174,318
VPK Monitoring	VPMON	60,000
Total ECS Administrative Costs (up to 3.6% of slots earned)		583,784
<i>Coalition Administrative Costs</i> (up to 0.4% of slots earned)		<i>\$64,865</i>
Total Non-Slots (ECS + Coalition) (4% of slots earned)		\$648,649
Direct Services - Slots		\$16,216,225
Grand Total		\$16,864,874

Additional VPK-Related Programs and Funding
(Exclusive of DEL VPK Grant Award Funding)

<p>A. VPK Coordinated Screening / Progress Monitoring (EL434) [E.S.S.E.R. II (Elementary and Secondary School Emergency Relief) Funding]</p> <p>CFDA# 84.425D/Elementary and Secondary School Emergency Relief (ESSER) Fund Federal Award No. S425D210052 – 100% funding</p> <p>Total</p>	\$121
<p>B. VPK Program Assessment (EL434)</p> <p>CFSA# 93.575, Federal Award No. G2301FLCCDD – 32.02% funding CSFA# 48.108, 67.98% funding</p> <p>Total</p>	\$172,163
<p>C. \$15 Per Hour VPK Wage Incentive Program (EL434)</p> <p>CFSA# 93.575, Federal Award No. 2101FLCDC6 – 100% funding (effective dates 07/01/23 – 08/31/23)</p> <p>Total</p>	\$1,096,690

THIS AMENDMENT shall begin on November 1, 2023, or the date, on which the amendment has been signed by both parties, whichever is later.

All provisions in the contract and any attachments thereto in conflict with this amendment shall be and are hereby changed to conform to this amendment.

All provisions not in conflict with this amendment are still in effect and are to be performed at the level specified in the contract.

This amendment is hereby made a part of the contract.

IN WITNESS WHEREOF, the parties hereto have caused this 11 page amendment to be executed by their officials thereunto duly authorized.

**EARLY LEARNING COALITION OF
NORTH FLORIDA**

**EPISCOPAL CHILDREN'S SERVICES,
INC.**

NAME _____

NAME _____

TITLE _____

TITLE _____

SIGNED _____

SIGNED _____

DATE _____

DATE _____

ACTION ITEM SUMMARY

DESCRIPTION	Approval of 2022-24 School Readiness Plan Attachment I.H. ELC Record Retention Policy
Reason for Recommended Action	<p>The following School Readiness Plan Attachment was revised after DEL review:</p> <ul style="list-style-type: none">• Attach I.H. ELC Record Retention Policy 110123 <p>This was part of the Complete 2022-24 SR Plan Updates THAT WERE SUBMITTED TO DEL 10/06/22 (and approved by ELC board 12/07/22).</p> <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none">• The Coalition’s School Readiness Plan would not be properly updated/in compliance with DEL.
How the Action will be accomplished	Board Approval, then DEL Approval.

Attachment I. H. ELC Record Retention Policies

This is a document combining the following ELC policies; OP201, HR204, ~~F106, F702,~~ and F705.

REVISIONS:

Policy Number Revised 12/07/22:
HR204.

Policies revised 11/01/23

HR204 and F705, and more per DEL review – in yellow highlight.

OP201 Confidentiality Policy and Procedures

Effective Date: 02/19/08

Revision Date: 08/05/09, 02/01/12, 06/06/12, 02/12/13, 11/05/14, 03/16/16

Confidentiality Policy and Procedures

(Including Contractor/Vendor Agreement, All-Media Release Form - for Individuals, All-Media Release Form - for Groups, and Employee Agreement)

POLICY STATEMENT

Confidential information concerning any individual, client, or community member will be privileged communication and will be respected with regard to confidentiality. The Coalition complies with all applicable laws regarding confidentiality and privacy protections including, but not limited to, laws and regulations governing information. The Coalition also requires that all service providers, contractors, vendors or others working for or with the Coalition in any capacity will comply with this policy.

PROCEDURES

Those employed by the Coalition or employees/contractors of service providers, contractors, and/or vendors hired by the Coalition must follow the guidelines as stated below:

As an organization that accepts public funding, in some cases, the Coalition is under the Public Right to Access of Information requirements in Florida Statute (Section 402.27{2}) for much of the funding used to assist consumers. The Coalition, its service providers, contractors, and/or vendors will follow all applicable legislative requirements referenced in this statute accordingly.

Records Access and Confidentiality

1. All Coalition records classified as public records must be open and available for inspection by any person unless otherwise specified by law. It is the responsibility of the Coalition to maintain records in a location that is accessible to the public.
2. Childcare providers are required to (1) protect the confidentiality of child and family information, (2) have all staff complete confidentiality agreements, (3) have processes in place to protect the privacy of child and family information, and (4) maintain confidentiality agreements to provide to the Coalition upon request.
3. In accordance with section 1002.97, F.S., the individual records of children enrolled in SR programs provided under s. 1002 Part VI, F.S., held by the Coalition or **OEL DEL**, are confidential and exempt from the provisions of section 119.07(1), F.S., and section 24(a), Article I of the State Constitution.
4. In accordance with section 1002.72, F.S., the personally identifiable records of children enrolled in the VPK program provided under section 1002.53, Florida Statutes, and any personal information contained in those records, are confidential and exempt from section 119.07(1), F.S., and section 24(a), Article I of the State Constitution.
5. The Coalition shall allow the parent the right to inspect and review the individual SR and VPK program record of his/her child and provide the parent a copy of the record upon request.
6. The Coalition shall allow access to SR and VPK program records as specified in s. 1002.72 and s. 1002.97, F.S., respectively. Individuals and organizations eligible to receive records include childcare providers, the parent, the Coalition, the **Office Division** of Early Learning, and other entities identified in s. 1002.97, F.S.

Private Protections

1. Confidential information concerning any individual, client, or community member will only be discussed in an official capacity between personnel who have a need to know.
2. All applicable laws and regulations governing information about mental health, consumers, victims of domestic violence, drug and alcohol treatments, and HIV/AIDS shall be strictly enforced at all times.
3. Where electronic records are maintained, only the confidential information that is necessary to effectively plan, manage, and evaluate early learning services, as provided by that organization, will be maintained. Under no circumstances shall confidential information be shared by an

authorized individual with another authorized individual through unsecured electronic submission of data.

4. Personnel who routinely handle and process confidential consumer information should have locked access to work areas.
5. Files should not be left in plain view of those who have no need to know.
6. Outdated information should be shredded or properly disposed of.

When confidential information is used for educational or other purposes, every effort shall be made to disguise the true identity of those discussed. Such information will only be shared in an education setting in an environment not open to spectators. In the case of photographs, videos, or films, that consumer or appropriate representative granting their permission to use their likeness in appropriate manners must sign a release.

The Coalition will not conduct, participate in, or permit research involving persons served, other than to provide aggregate data that does not identify individual consumers.

Release of Information

To document the transaction of Coalition work requires recording sensitive and privileged information that relates to those transactions. The following shall be followed:

1. The Coalition, its service providers, contractors, and/or vendors are required to keep and maintain confidentiality of parental and child information that includes names, addresses, and all other information that may tend to identify a parent, child, or other family member or guardian or other individual requesting information or services. The nature of information sought by a particular person and that person's response to information requested by the Coalition, its service providers, contractors, and/or vendors is also included.
2. All requests for information must be submitted in writing and with reasonable specificity as to what records are desired. The Coalition C.E.O. shall be considered the legal "custodian" of the records maintained at the Coalition level. The Chief Executive Officer or appropriate counterpart shall be considered the legal "custodian" of the records maintained by service providers, contractors, and/or vendors hired by the Coalition.
3. Records are declared as confidential and access is limited to authorized persons, with exception to records that may be considered public information such as the employee's full name, date(s) of hire, present and past classification as employee, and present and past rate of pay.
4. Information and records that are obtained in the course of official duties may not be released to or shared with unauthorized persons.
5. Persons requesting access to files must prove a need to know.
6. Information may only be obtained as a result of written permission by the affected person to authorize release of such information.
7. No information will be released without the prior written consent of the affected person. In such cases, a hard copy of data will be provided.
8. Coalition or service provider/contractor/vendor staff may not provide data copied from the database that includes confidential parent information not subject to disclosure.
9. A copy of the signed consent form should be provided to the person providing consent and another placed in the case record as appropriate.
10. The release or access to specific consumer files requires signed consent from the consumer prior to release of information and every effort should be made to release to the requestor information only that accommodates the official need of the requestor.
11. The consumer should specify the type of confidential information to be released per request (*Attachment*).
12. Confidential information will be shared with persons with valid requests when it is deemed that immediate danger to the entity or other entities are involved. Immediate danger would be those situations such as awareness that staff may be being stalked or that a child may be in potential danger of being abducted by a non-custodial parent.
13. All records of application and enrollment of children, including family income, and educational and medical background, should be kept in the child or family's individual folder in locked files whether in the office or center.
14. Keys will be available to other designated staff if appropriate.
15. Only information necessary for the provision of services will be released to Coalition and/or service provider/contractor/vendor staff or other entities.

16. In the case of the latter, the Coalition's C.E.O. or service provider/contractor's Chief Executive Officer or counterpart will determine if the request is valid meaning whether it is justifiable, legitimate, legally permissible, and in the best interest of the person served.
17. Blanket consent forms signed by persons served when service is initiated do not meet the requirements of this standard. A system for maintenance and destruction of sensitive documents will be developed and maintained in all such cases.
18. When permitted by law, confidential information may be released without the informed, written consent of the person or legal guardian. The release of aggregate data that does not identify individual consumers may not require a signed release. An example would be court orders or subpoenas that request the release of confidential information.

The Coalition prohibits the release of information for involuntary participation of consumers served in public performances services without the informed consent of that person or his/her parent or guardian. When consumers participate in PUBLIC events, consent MAY not be required. Persons served in public performances will not be coerced into use of public statements that express gratitude to Coalition or funders. Photographs, videotapes, audio taped interviews, artwork, or creative writing for public relations or fundraising purposes will not be released without the informed consent of that person, or his/her parent or legal guardian.

Early Learning Coalition of North Florida, Inc.

CONTRACTOR/VENDOR CONFIDENTIALITY AGREEMENT

CONTRACTOR/VENDOR
NAME (PRINT): _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

As a contractor/vendor of the Early Learning Coalition of North Florida, Inc.,
I, _____, contractor/vendor representative, have been provided a
copy of the Coalition's Confidentiality Policy and Procedures (policy #OP201) and attest that the following
confidentiality guidelines will be followed during the course of work performed for, or in the capacity of,
the Coalition:

1. Confidential information* concerning any individual, client, or community member will only be discussed in an official capacity between personnel who have a need to know.
2. All confidential information is the exclusive property of the Coalition and all records (paper, electronic, etc.) must be returned to the Coalition immediately upon termination of this agreement.
3. All applicable laws and regulations governing information about mental health, consumers, victims of domestic violence, drug and alcohol treatments, and HIV/AIDS shall be strictly enforced at all times.
4. Where electronic records are maintained, only the confidential information that is necessary to effectively plan, manage, and evaluate early learning services, as provided by that organization, will be maintained. Under no circumstances shall confidential information be shared by an authorized individual with another authorized individual through unsecured electronic submission of data.
5. Personnel who routinely handle and process confidential consumer information should have locked access to work areas.
6. Files should not be left in plain view of those who have no need to know.
7. Outdated information should be shredded or properly disposed of.

Representative's Signature: _____

Date: _____

*Confidential Information is defined as all data and information relating to the business and management of the Coalition, including proprietary and trade secret technology and accounting records to which access is obtained by the Contractor/Vendor, including work product, production processes, other proprietary data, business operations, computer software, computer technology, marketing and development operations, and clients.

Early Learning Coalition of North Florida, Inc.

ALL-MEDIA RELEASE FORM – FOR INDIVIDUALS

Date: _____

Location: _____ Event: _____

Release For Children

I, _____, give permission for images of my child(ren) _____ that appear in photographs, videos and/or audio recordings to be used by Early Learning Coalition of North Florida, Inc. (Coalition), its assigned agents or successors. This may include print, broadcast, electronic or other media deemed appropriate by Coalition. Furthermore, I hereby consent that such photographs, films and recordings made shall be the Coalition's property, and the Coalition shall have the right to sell, duplicate, reproduce and make use of such photographs, film recording, tapes as they may desire, free and clear of any claim whatsoever on my part.

NAME (PRINT): _____

SIGNATURE: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

Release For Adults

I, _____, being of legal age, hereby consent that the photographs and videos in which I appear, and/or audio recordings made of my voice to be used by the Early Learning Coalition of North Florida, Inc. (Coalition) its assigned agents or successors. This may include print, broadcast, electronic or other media deemed appropriate by the Coalition. Furthermore, I hereby consent that such photographs, films and recordings made shall be the property of the Coalition, and that shall have the right to sell, duplicate, reproduce and make use of such photographs, film recordings, tapes as they may desire, free and clear of any claim whatsoever on my part.

NAME (PRINT): _____

SIGNATURE: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

Early Learning Coalition of North Florida, Inc.

EMPLOYEE CONFIDENTIALITY AGREEMENT

By signing this agreement, I, _____ attest that I
(print full name)

have read, understood, and agree to abide by the Early Learning Coalition confidentiality policy and procedures.

I understand that if I am found to have violated any part of this policy and procedures, that it would be grounds for disciplinary action up to and including termination.

I also understand that I will receive a copy of this entire policy, including a copy of this form with my signature.

Signature

Date

HR204 Employment Reference/Criminal History Checks

Effective Date: 02/19/08

Revision Date: 04/07/10, 02/02/11, 08/03/11, 06/06/12, 08/24/12, 02/12/13, 04/03/13, 11/05/14, 03/16/16, 09/21/16, 02/01/17, 02/07/18, 11/07/18, 06/12/19, 12/07/22, 11/01/23

The Coalition will conduct reference and criminal history checks on all prospective and current employees, as well as volunteers, as outlined within this policy. The Coalition will ensure appropriate screenings are processed for contractors as well.

QUALIFIED ENTITY

A “qualified entity”, as defined in s. 943.0542, F.S., means a business or organization, whether public, private, operated for profit, operated not-for-profit or voluntary, that provides care or care placement services, including a business or organization that licenses or certifies others to provide care or care placement services.

The Coalition is a qualified entity and therefore is registered with the Florida Department of Law Enforcement (FDLE).

The Coalition requires any sub-recipient, contractor, or subcontractor it retains that also meets the definition of qualified entity to likewise register and have all of the employees it assigns to work under agreement screened in a manner consistent with s. 943.0542, F.S.

For monitoring and audit purposes, the Coalition maintains on file verification for all Coalition personnel and any sub-recipient or contractor’s personnel per the guidelines of the ~~OEL~~ ~~DEL~~ Grant Agreement current during the time of background screening processing.

REFERENCES/CREDENTIALS

The Coalition will verify (for all employees and volunteers) where applicable; clear background screenings, educational and professional credentials, and employment history/references prior to the first day of employment/assignment.

The Coalition will verify the highest level of education claimed (if the position requires), applicable professional licenses claimed (if position requires), and employment history (if position requires) for Coalition staff AND for Qualified Entities that are subrecipients/subcontractors and their staff.

Documentation of these verifications will be maintained by the Coalition, ensuring the records are maintained for minimum timeframe and the records are securely maintained to ensure confidentiality.

(REMOVING THE REMAINING PORTION OF THIS POLICY FROM THIS PLAN ATTACHMENT – NOT NECESSARY FOR THIS DOCUMENT)

CRIMINAL BACKGROUND SCREENING PROCEDURE

1. As applicable, the potential or current employee (or volunteer) must have a criminal background check processed prior to the first day of employment (or volunteer work), and screened in a manner consistent with Section 943.0542, F.S. The Coalition shall arrange for and pay all costs for the background screenings. If appropriate, the applicant and employee must meet criteria for background screening as required for child care personnel in child care licensing regulations.

If FDLE determines that the ELC meets the definition of “Qualified Entity,” but determines that certain ELC employee(s) are not providing child care or child care placement, while having access to confidential information, the ELC staff shall receive the equivalent of a level 1 that requires screening for employment history, statewide criminal correspondence checks through the Department of Law Enforcement, a check of the Dru Sjodin National Sex Offender Public Website and local criminal records check through local law enforcement agencies.

2. The personnel staff will complete and submit the appropriate paperwork for the criminal background check and other necessary paperwork as required by the Department of Children and Families upon employment and (at a minimum of) every five (5) years thereafter. The following paperwork may be included:

a. **Affidavit of Good Moral Character**— All candidates must complete this form and have it notarized before employment. This form is available from the Department of Children and Families (DCF) District Screening Office. Human Resources will stress to the candidate the importance of this requirement and ensure that the candidate clearly understands it.

b. **Local Criminal Records**— The personnel staff will complete the Request for a Local Law Enforcement Check and send it to the sheriff office in Baker, Bradford, Clay, Nassau, Putnam, and/or St. Johns counties.

c. **Employment History/Reference Checks**— Conducted by the personnel staff, these checks should cover a two-year period preceding employment in the screened position and should exclude periods of unemployment. The potential applicant and current employee may be subject to additional background reviews depending upon their job specifics.

d. **State and Federal Criminal Records**— The Coalition’s personnel staff will instruct the candidate (or employee) to complete a “Live Scan” of their fingerprints with a vendor approved by the Coalition, to be sent to the FDLE (Florida Department of Law Enforcement) and the FBI (Federal Bureau of Investigation) for clearances. Effective July 1, 2012 all new employees will be screened, unless they have a current DCF clearance under five (5) years old and have had no break in service (or break in service under 90 days). Also effective July 1, 2012 all current employees will be re-screened on or before the five-year anniversary date of the last screening and thereafter if the individual continues performing under the OEL DEL agreement (for the Coalition).

e. **States other than Florida, if Resided in the Preceding Five Years**— If new or rescreening staff have lived out of the state of Florida at any time during the preceding five years, the DCF instructions will be followed, per DCF e-mail 10/10/16, “Updates to Background Screening Process”. This document is available on the Coalition’s share drive folders, “Policies and Procedures”, then “Referenced Documents Regulations”.

NOTE: The full background screening may not be necessary for candidates transferring from another employer where he/she was screened, or for candidates who have had their fingerprints taken and processed by a Florida public school board provided that in either case there has not been more than a 90-day break in service.

3. **Volunteers and Board Members**

Any volunteer who will have contact with children 10 hours per month or MORE is required to have a Level II screening. Volunteers may only be approved for assignments once the background checks have been received and are clear. Volunteers still in service after five (5) years will be re-screened.

All potential and current volunteers (including board members) who will have contact with children on an intermittent basis (LESS than 10 hours per month) are NOT required to be background screened as long as a person who meets the Level II background screening requirements (as set forth in s. 435.04, F.S.) has the volunteer in his or her line of sight during any interaction with children (per 2012/2013 Grants Agreement section (45)(a) and e-mail correspondence from Kathy Summers, OEL DEL Business Analyst dated 02/27/13 with OEL DEL Memorandum dated November 19, 2012 "Background Screening Follow-Up Guidance").

Reading Pals

Although not required, the Coalition may process Level I screenings for volunteers of its "Reading Pals" program. The Coalition also ensures that the volunteers do not meet or exceed 10 hours per month contact with children. Reading Pal volunteers complete the Coalition's Volunteer Application and Affidavit of Good Moral Character. Upon completion, the Coalition personnel staff submits a request to the local county Sheriff's Office (of the volunteer's place of residence) for a local criminal background check. Also, the Coalition personnel staff performs a database search on the Dru Sjodin National Sex Offender Public Website (www.nsopw.gov/Core/Portal.aspx), and the FDLE sexual offender/predator search website.

4. The personnel staff will track receipt of the local and FDLE criminal history checks results. When the results are received, the personnel staff will input the records into the applicant's/employee's personnel file and will track and monitor the 5-year re-screening dates.

5. **If the local law check or FDLE transaction listing on the applicant/employee are returned with any charges**, the C.E.O. will review the charge(s). Additional information, such as disposition, should be requested from the applicant/employee and reviewed regarding the charge(s). The applicant/employee should be advised both by telephone and in writing of the needed documentation, and should be given a deadline to submit the paperwork. If it is a current employee, and the employee needs any time off to obtain documentation, the C.E.O. will notify the supervisor of the needed time. (The nature of the need for time off, including charges should be kept confidential and not shared with the Supervisor.)

6. Where applicable, the C.E.O. or designee will determine if the applicant/employee is disqualified from employment based on Section 435.03 and 435.04, Florida Statutes. Assistance should be requested from DCF to make this determination. If the applicant/employee has committed an offense listed on the Good Moral Character Affidavit/Attestation, they may be considered disqualified for hire and may be terminated or placed in a position for which background screening is not required. Exemptions from such disqualification may be taken into consideration on a case-by-case basis.

7. ~~If the applicant/employee is disqualified due to his/her criminal background check results,~~ the C.E.O. or designee will follow appropriate procedures for notifying the applicant/employee in compliance with Department of Children & Families. A copy of the notification letter must also be sent to DCF along with the transaction listing and any associated court documents received.

If the applicant/employee is disqualified due to federal (FBI) results, DCF will notify the Coalition. The Coalition must then immediately remove the employee from his/her assignment.

8. The personnel staff will maintain the Affidavit/Attestation of Good Moral Character, results of local, FDLE and federal (FBI) criminal history information and other related correspondence, and the employment history checks in the applicant's/employee's personnel file. This file will be kept in a secured area to ensure confidentiality.

9. ~~Each Coalition employee, subcontractor employee, or volunteer for either organization, is required to notify the Coalition immediately or the next business day of being arrested for any criminal offense.~~ The Coalition will review the alleged offense within 48 hours of notification. If the 48-hour period falls on a Saturday, Sunday, or Federal holiday, the determination shall occur the next business day. The Coalition will determine if the offense is one that would exclude the employee (or volunteer) under either the level I or level II background screenings (whichever is applicable), and if so remove the employee (or volunteer) from their assignment/position or remove them from working on a contract, if applicable. The employee (or volunteer), or contract staff, may not return to their work until cleared of all charges that would exclude the employee under a level 2 background screening.

SUBRECIPIENT/SUBCONTRACTOR/CONTRACTOR COMPLIANCE

1. ~~Any subrecipient, contractor or subcontractor who does not meet the definition of "Qualified Entity" or who FDLE has determined does not meet the definition of "Qualified Entity" or whose employee(s) does not meet the definition but that employee(s) who will perform duties under contract with the Coalition and who is are permitted unsupervised access to a child care location while children are present, or who will have access to Coalition or DEL confidential information (about the children in care or their family or child care providers) shall comply with all of the above. However, the screening shall only include the equivalent of a level 1 that requires screening for employment history, statewide criminal correspondence checks through the Department of Law Enforcement, a check of the Dru Sjodin National Sex Offender Public Website and local criminal records check through local law enforcement agencies.~~

At the time of Contract approval, or change in staff during the course of a contract, the Coalition will supply the Contractor with the "Contract Employee Request and Approval Form" to ensure all applicable screenings are processed. The Contractor will have to submit the completed form with the cleared level II background screening documents, job descriptions, resume/work history, educational credentials and licenses required.

Once the Coalition has reviewed all documents, the Office Manager will approve, sign, date, and send back to the Contractor allowing the staff person to work on the Coalition's contract. If they are not approved, the Coalition's Office Manager will sign THAT portion of the form and follow up with the Contractor regarding that decision.

2. ~~Any contractor or subcontractor who does not meet the definition of "Qualified Entity" and who~~

will perform duties under this contract but will have absolutely no interaction with nor be present around a child in care nor will they have access to any confidential information about either a child in care or his family is not required to submit its employees to a background screening.

~~(REMOVING THIS POLICY FROM THIS PLAN ATTACHMENT – NOT NECESSARY FOR THIS DOCUMENT)~~

~~F106 POLICY ON SUSPECTED MISCONDUCT~~

~~Effective Date: 08/28/07~~

~~Revision Date: 03/19/08, 08/05/09, 03/16/16, 12/07/16~~

Introduction

~~This policy communicates the actions to be taken for suspected misconduct committed, encountered, or observed by employees and volunteers.~~

~~Like all organizations, the Coalition faces many risks associated with fraud, abuse, and other forms of misconduct. The impact of these acts collectively referred to as misconduct throughout this policy, may include, but not be limited to:~~

- ~~• Financial losses and liabilities~~
- ~~• Loss of current and future revenue and customers~~
- ~~• Negative publicity and damage to the Coalition's good public image~~
- ~~• Loss of employees and difficulty in attracting new personnel~~
- ~~• Deterioration of employee morale~~
- ~~• Harm to relationships with clients, vendors, bankers, and subcontractors~~
- ~~• Litigation and related costs of investigations, etc.~~

~~Our Coalition is committed to establishing and maintaining a work environment of the highest ethical standards. Achievement of this goal requires the cooperation and assistance of every employee and volunteer at all levels of the Coalition.~~

Definitions

~~For purposes of this policy, misconduct includes, but is not limited to:~~

- ~~1. Actions that violate the Coalition's Code of Conduct (and any underlying policies) or any of the accounting and financial policies included in this manual~~
- ~~2. Fraud (see below)~~
- ~~3. Forgery or alteration of checks, bank drafts, documents or other records (including electronic records)~~
- ~~4. Destruction, alteration, mutilation, or concealment of any document or record with the intent to obstruct or influence an investigation, or potential investigation, carried out by a department or agency of the Federal government or by the Coalition in connection with this policy~~

5. Disclosure to any external party of proprietary information or confidential personal information obtained in connection with employment with or service to the Coalition
6. Unauthorized personal or other inappropriate (non-business) use of equipment, assets, services, personnel or other resources
7. Acts that violate Federal, state, or local laws or regulations
8. Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to the Coalition.
9. Impropriety of the handling or reporting of money in financial transactions.
10. Failure to report known instances of misconduct in accordance with the reporting responsibilities described herein (including tolerance by supervisory employees of misconduct of subordinates).

Fraud is further defined to include, but not be limited to:

- * Theft, embezzlement, or other misappropriation of assets (including assets of or intended for the Coalition, as well as those of our clients, subcontractors, vendors, contractors, suppliers, and others with whom the Coalition has a business relationship)
- * Intentional misstatements in the Coalition's records, including intentional misstatements of accounting records or financial statements
- * Authorizing or receiving payment for goods not received or services not performed
- * Authorizing or receiving payments for hours not worked
- * Forgery or alteration of documents, including but not limited to checks, timesheets, contracts, receiving reports

The Coalition has this zero tolerance policy regarding fraud and prohibits each of the preceding acts of misconduct on the part of employees, officers, executives, volunteers and others responsible for carrying out the Coalition's activities. (Also see the Coalition's most current Anti-Fraud Plan.)

Reporting Responsibilities

Every employee, officer, and volunteer is responsible for immediately reporting suspected misconduct or fraud to the C.E.O., or the Chair of the Board of Directors. When the C.E.O. has received a report of suspected misconduct, they must immediately report such acts to the Board Chair.

Mandatory Reporting of Fraud and Criminal Activity

All Coalition and sub-recipient/subcontractor staff is responsible for identifying violations that may potentially affect a federal award. As stated above (Reporting Responsibilities), all staff are ALSO responsible for immediately notifying the C.E.O. or the Chair of the Board of Directors of the identified violation(s).

In accordance with 2 CFR §200.113, *Mandatory disclosures*, the Coalition and its approved subcontractors must disclose in a timely manner* to the Office Division of Early Learning all violations

involving fraud, bribery or gratuity violations potentially affecting the OEL DEL Grant Agreement and/or the related federal/grant program(s). (*A “timely manner” is defined by the nature of the violation. See “Reporting to Outside Parties” below.)

Under 2 CFR 200.113, the Coalition must notify a Federal awarding agency of pass-through entity of a “violation” of Federal criminal law, and not just when an arrest, indictment, or conviction has occurred. Per 52.203-13 FAR (Federal Acquisition Regulation) it is mandatory that the Coalition disclose (in writing) to the Office(s) of Inspector General (OIG) whenever there is “credible evidence” of; (a) A violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code; or (b) Civil False Claims Act violations. Credible evidence indicates a “higher standard” than a “reasonable grounds to believe” standard. Failure to disclose these violations, as well as failure to disclose “significant overpayments” by the Government, will constitute grounds for suspension and/or debarment. The Coalition will timely disclose, in writing, to the agencies (OIG), with a copy to the Contracting Officer, whenever, in connection with the award, performance, or closeout of this contract or any subcontract thereunder.

Non-Federal entities that have received a Federal award are required to report certain civil, criminal, or administrative proceedings to SAM (System for Award Management). Failure to make required disclosures can result in any of the remedies described in 2 CFR §200.338 Remedies for noncompliance, including suspension or debarment. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.) *Also see Coalition Conflict of Interest Policy #OP203.*

These disclosure requirements apply to contracts and subcontracts valued at more than \$5 Million and with a performance period of at least 120 days (Reference FAR 3.1004). As each of the Coalition’s School Readiness and Voluntary Prekindergarten programs qualify under this definition, identified violation(s) related to these two programs MUST be reported. In addition, these reporting requirements apply throughout the five (5) year records retention period after program award closeout/final payment(s).

The C.E.O. or the Board Chair is then responsible for notifying the USDHHS OIG and/or OEL DEL’s OIG of the violation(s). This notification will be in writing using the prescribed method of each entity. OEL DEL instructions for submitting required “report” information can be found online on OEL DEL’s OIG page at <http://www.floridaearlylearning.com/about-us/office-of-inspector-general.aspx> and/or the Grant award reference materials posted to the SharePoint Coalition Zone.

These requirements could potentially present legal consequences for the Coalition, therefore it is advisable that legal counsel is involved.

Whistleblower Protection

The Coalition will consider any reprisal against a reporting individual an act of misconduct subject to disciplinary procedures. A “reporting individual” is one who, in good faith, reported a suspected act of misconduct in accordance with this policy, or provided to a law enforcement officer any truthful information relating to the commission or possible commission of a Federal offense.

Criteria for complying with the Sarbanes-Oxley Act include but are not limited to the following:

- It is illegal for any corporate entity to punish whistleblowers or retaliate against any employee who reports suspected cases of fraud or abuse (SOX, Section 1107, Section 1513 of Title 18, USC); and
- It is a crime to alter, cover up, falsify, or destroy any documents that may be relevant to an official investigation (SOX Section 1102, section 1512 of Title 18, USC)

Investigative Responsibilities

Due to the sensitive nature of suspected misconduct, Coalition employees should not, under any circumstances, perform any investigative procedures.

The Executive/Administrative Committee has the primary responsibility for investigating suspected misconduct involving employees below the C.E.O. The Executive/Administrative Committee shall provide a summary of all investigative work to the Board of Directors.

The Executive/Administrative Committee has the primary responsibility for investigating suspected misconduct involving the C.E.O., as well as board members and officers. However, the Executive/Administrative Committee may request the assistance of the Finance Manager in any such investigation.

Investigation into suspected misconduct will be performed without regard to the suspected individual's position, length of service, or relationship with the Coalition.

In fulfilling its investigative responsibilities, the Executive/Administrative Committee shall have the authority to seek the advice and/or contract for the services of outside firms, including but not limited to law firms, CPA firms, forensic accountants and investigators, etc.

Members of the Executive/Administrative Committee shall have free and unrestricted access to all the Coalition records and premises, whether owned or rented, at all times. They shall also have the authority to examine, copy and remove all or any portion of the contents (in paper or electronic form) of filing cabinets, storage facilities, desks, credenzas and computers without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of an investigation into suspected misconduct or related follow up procedures.

The existence, the status or results of investigations into suspected misconduct shall not be disclosed or discussed with any individual other than those with a legitimate need to know in order to perform their duties and fulfill their responsibilities effectively.

Protection of Records – Federal Matters

The Coalition prohibits the knowing destruction, alteration, mutilation, or concealment of any record, document, or tangible object with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States government, or in relation to or contemplation of any such matter or case.

Violations of this policy will be considered a violation of the Coalition's Code of Ethics and subject to the investigative, reporting, and disclosure procedures described earlier in this policy on Suspected Misconduct.

Disciplinary Action

Based on the results of investigations into allegations of misconduct, disciplinary action may be taken against violators. Disciplinary action shall be coordinated with appropriate representatives from the Board of Directors, and C.E.O. The seriousness of misconduct will be considered in determining appropriate disciplinary action, which may include:

- Reprimand
- Probation
- Suspension
- Demotion
- Termination
- Reimbursement of losses or damages
- Referral for criminal prosecution or civil action

This listing of possible disciplinary actions is for information purposes only and does not bind the Coalition to follow any particular action.

Confidentiality

The Executive/Administrative Committee and the C.E.O. treats all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the C.E.O. or the Executive/Administrative Committee Chair immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see Reporting Procedures section above).

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Coalition from potential civil liability.

An employee who discovers or suspects fraudulent activity may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Executive/Administrative Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Coalition's legal counsel or the Executive/Administrative Committee.

Disclosure to Outside Parties

Allegations of and information related to allegations of suspected misconduct shall not be disclosed to third parties except under the provisions described in this policy (such as disclosure to outside investigators hired by the Coalition to aid in an investigation).

However, all known frauds involving the C.E.O., or members of the Board of Directors, as well as all material frauds involving employees below the C.E.O., shall be disclosed by the Executive/Administrative Committee to the Coalition's external auditors, as well as all other mandatory reporting as described below, "Reporting to Outside Parties".

Reporting to Outside Parties

Once the Coalition has received information that would lead to suspicion or confirmation of any violation(s) of this policy, it is the Coalition's duty to report to outside parties as follows:

1. Any activity or incident that poses a danger to the health, safety, or welfare of any individual should be reported immediately to local law enforcement and/or emergency response personnel.
2. Any allegations, those judged to be of an emergency nature, those receiving public exposure, and those related to suspicions should be reported immediately to the USDHHS OIG and/or OEL DEL's OIG.
3. When the nature of the violation is related to parents or legal guardians of children enrolled in the School Readiness or VPK programs, in the provision of and payment for those services, the fraud referral must be processed following instructions and time frames of the Coalition's Fraud Prevention Plan and by submitting fraud referrals through the online OEL DEL Fraud Referral System (FRS).

The Inspector General of the Office Division of Early Learning is the designated coordinator of all suspected fraud referrals to the Florida Department of Law Enforcement, Public Assistance Fraud Unit. Coalitions are responsible for immediately reporting to OEL DEL Office of Inspector General and the Florida Department of Law Enforcement Public Assistance Fraud Unit all such actual or suspected violations uncovered by, or reported to the Coalition.

(REMOVING THIS POLICY FROM THIS PLAN ATTACHMENT – NOT NECESSARY FOR THIS DOCUMENT)

F702 ANNUAL AUDIT

Effective Date: 08/28/07

Revision Date: 02/12/13, 03/16/16, 12/07/16

Role of the Independent Auditor

The Coalition will arrange for an annual audit of the Coalition's financial statements to be conducted by an independent accounting firm. The independent accounting firm selected by the Board of Directors will be required to communicate directly with the Coalition's Executive/Administrative Committee upon the completion of their audit. In addition, members of the Executive/Administrative Committee are authorized to initiate communication directly with the independent accounting firm.

Audited financial statements, including the working papers and the auditor's opinion thereon, will be submitted and presented to the Board of Directors by the independent accounting firm, after the financial statements have been reviewed and approved by the Executive/Administrative Committee.

How Often to Review the Selection of the Auditor

The Coalition shall review the selection of its independent auditor in the following circumstances:

1. Anytime there is dissatisfaction with the service of the current firm
2. When a fresh perspective and new ideas are desired
3. Every 3 years to ensure competitive pricing and a high quality of service.

Selecting an Auditor

The selection of an accounting firm to conduct the annual audit is a task that should be taken very seriously. The following factors shall be considered by the Coalition in selecting an accounting firm:

1. The firm's reputation in the nonprofit community
2. The depth of the firm's understanding of and experience with not for profit Early Learning Coalitions for the state of Florida and Federal reporting requirements under 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
3. The firm's demonstrated ability to provide the services requested in a timely manner
4. The ability of firm personnel to communicate with the Coalition personnel in a professional and congenial manner

If the Coalition decides to prepare and issue a written Request for Qualifications (RFQ) to be sent to prospective audit firms, the following information shall be included:

1. Period of services required
2. Type of contract to be awarded (fixed fee, cost basis, etc.)
3. Complete description of the services requested (audit, management letter, tax returns, etc.)
4. Identification of meetings requiring their attendance, such as staff or Board of Director meetings
5. The organizational structure of the Coalition
6. Chart of account information (upon request)
7. Financial information about the Coalition (upon request)
8. Copy of prior year reports (financial statements, management letters, etc.) (upon request)
9. Identification of need to perform audit in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
10. Other information considered appropriate
11. Description of proposal and format requirements
12. Due date of proposals
13. Overview of selection process (i.e., whether finalists will be interviewed, when a decision shall be made, etc.)
14. Identification of criteria for selection

Minimum Proposal Requirements from prospective CPA firms shall be:

1. Firm background
2. Biographical information (resumes) of key firm member who will serve the Coalition
3. Client references
4. Information about the firm's capabilities
5. Firm's approach to performing an audit
6. Copy of the firm's most recent quality/peer review report, including any accompanying letter of findings
7. Other resources available with the firm
8. Expected timing and completion of the audit
9. Expected delivery of reports
10. Cost estimate including estimated number of hours per staff member
11. Rate per hour for each auditor
12. Other information as appropriate

Copies of all proposals shall be forwarded to each member of the Executive/Administrative Committee or the (ad hoc) RFQ Committee. If necessary, interviews of each firm may be conducted by the Executive/Administrative Committee or the (ad hoc) RFQ Committee, who makes the final recommendation to the Board of Directors for approval.

Preparation for the Annual Audit

The Coalition shall be actively involved in planning for and assisting with the Coalition's independent accounting firm in order to ensure a smooth and timely audit of its financial statements. In that regard, the Accounting Department shall provide assistance to the independent auditors in the following areas:

Planning—The Finance Manager is responsible for delegating the assignments and responsibilities to staff in preparation for the audit. Assignments shall be based on the list of requested schedules and information provided by the independent accounting firm.

Involvement—The Coalition staff will do as much work as possible in order to assist the auditors and, therefore, reduce the cost of the audit.

Interim Procedures—To facilitate the timely completion of the annual audit, the independent auditors may perform selected audit procedures prior to the Coalition's year end. By performing significant portions of audit work as of an interim date, the work required subsequent to year end is reduced. The Coalition staff will provide requested schedules and documents to assist the auditors during any interim audit fieldwork.

Throughout the audit process, the Coalition will make every effort to provide schedules, documents and information requested by the auditors in a timely manner.

Concluding the Audit

Upon receipt of a draft of the audited financial statements and working papers of the Coalition from its independent auditor, the Finance Manager and C.E.O. shall perform a detailed review of the draft and working paper, consisting of the following procedures:

1. Carefully read the entire report for typographical errors.
2. Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and/or internal financial statements of the Coalition.
3. Review each footnote for accuracy and completeness.
4. Review working papers for accuracy.

Any questions or errors noted as part of this review shall be communicated to the independent auditor in a timely manner and resolved to the satisfaction of the Finance Manager and C.E.O.

It shall also be the responsibility of the Finance Manager and C.E.O. to review and respond in writing to all management letters or other internal control and compliance report findings and recommendations made by the independent auditor.

In addition, the Single Audit Clearinghouse form shall be completed and a copy submitted to the Executive/Administrative Committee.

Reporting Requirements

The Coalition will retain and distribute all records as identified in OEL DEL_OIG guidance OEL DEL_IG-12-001, Audit and Audit Resolution Responsibilities, to fulfill the requirements of the annual audit reporting. This includes submitting (per the directions of this guidance), the appropriate documents (the “audit package”) to the Federal Audit Clearinghouse, the Office of Auditor General, and the OEL DEL Office of Inspector General.

F705 RECORD RETENTION

Effective Date: 08/28/07

Revision Date: 08/06/08, 09/16/09, 05/18/11, 11/04/15, 03/16/16, 12/07/16, **11/01/23**

Policy

The Coalition shall document activities related to SR and VPK implementation, including administrative and reporting responsibilities. Documentation shall be sufficient for an audit trail and compliance with federal regulation 2 CFR §200.333, *Retention requirements for records*. The Coalition shall maintain written or electronic documentation of transaction files, policies, processes, controls and other detailed supporting records that the Coalition submits per **OEL DEL** instructions and makes available for review upon request. **The Coalition requires that its sub-recipients and subcontractors follow these same terms and conditions.**

Referenced Policies and Guidance

Office Division of Early Learning (OEL DEL) Documents:

OEL DEL Grant Agreement Exhibit II Section C item 6.2, *Management of Child Care Placements*

OEL DEL Grant Agreement Exhibit II Section C item 6.3, *Notification of Disenrollment*

SR provider contract Section VII, *Compensation and Funding*

OEL DEL Grant Agreement Exhibit II, Section C item 3.4

OEL DEL Grant Agreement Exhibit II, Section F, item 1.6

OEL DEL Grant agreement, Exhibit II, Section C Manner of service provision, item 3

OEL DEL's Program Guidance 101.02, *Records Confidentiality*

OEL DEL IT Security Policies and Procedures (*Program Guidance 300.01 IT Security Manual*)

OEL DEL's Data Security Agreement

OEL DEL's *OIG page at*

http://www.floridaearlylearning.com/about_us/office_of_inspector_general.aspx

OEL DEL Grant Agreement, Exhibit II, Section D, item 6, *Performance Reporting*

OEL DEL Grant Agreement, Exhibit VI, *Listing of Reports*

OEL DEL Grant Agreement, Exhibit III

OEL DEL OIG Guidance OEL DEL IG-12-001, *Audit and Audit Resolution Responsibilities*

(Note: Please find these referenced documents/regulations in the "Referenced Documents Regulations" folder in the "Policies and Procedures" folder located in the Coalition "Company Share" drive. Contact the Coalition Grants and Operations Manager should there be any difficulty in finding a document or regulation.)

ELC of North Florida Policies:

F106—Accounting and Financial Policies and Procedures, Suspected Misconduct

F702— Accounting and Financial Policies and Procedures, Annual Audit
HR204— Personnel Policies and Procedures Manual, Employment Reference/Criminal History Checks
IT101— Information Technology Systems and Security Policies and Procedures, General Scope
IT303— Information Technology Systems and Security Policies and Procedures, Access and Security
OP201— Operational Policies and Procedures Manual, Confidentiality Policy
OP203— Operational Policies and Procedures Manual, Conflict of Interest
OP204— Operational Policies and Procedures Manual, Public Records Request
PR901— Availability and Retention of Procurement Records

(Note: Please find these in the “Policies and Procedures” folder located in the Coalition “Company Share” drive. Contact the Coalition Grants and Operations Manager should there be any difficulty in finding a policy.)

The formal records retention policy of the Coalition is as follows:

Permanent Files

Audit reports
Chart of Accounts
Contracts, mortgages, notes and leases still in effect
Correspondence on legal and important matters only
Deeds, mortgages and bills of sales
Depreciation schedules
Financial statements-Year End
General ledgers/year end trial balance
Insurance records (policies, claims, etc.)
Journals
Articles of Incorporation, bylaws and charters, board meeting minutes
Property records
Retirement and pension records
Tax returns and worksheets, examination reports, and other documents relating to determination of income tax liability
Trademark registrations and copyrights
Training manuals (Coalition-created only)

All Other Coalition Records (non-permanent records)

All other **confidential and non-confidential** (non-permanent) Coalition records are **securely** maintained for **seven (7) five (5)** fiscal years. This includes all **OEL DEL** Reporting Deliverables as listed in the **OEL DEL** Grant Agreement Exhibit VI *Listing of Reports*, all (sub-recipient/subcontractor) performance monitoring deliverables as listed in the **OEL DEL** Grant Agreement Exhibit II, Section D, item 6 *Performance Reporting*, and all closed procurement records.

Record Retention Requirements and Exceptions

All records must be maintained for *at least* five (5) years from the date of the last document filed for the period. For consistency, the Coalition maintains all non-permanent records for ~~seven (7)~~ five (5) years. There ~~are two~~ is one exceptions:

- (1) If there is any litigation, audit, claim, negotiation, or other action that started before the expiration of the period. In that case, the records must be retained until resolution of all issues or until the end of the period, whichever is later.
- (2) ~~If a sub-recipient/subcontractor chooses NOT to retain records longer than the minimum required by applicable law/regulation. (For example, the Coalition retains ALL non-permanent records for seven (7) years for simplicity although some records only require a five (5) year retention period.)~~

Coalition Record Destruction

The Coalition retains records as required by law and destroys them when appropriate. The destruction of records must be approved by the C.E.O., and logged into the Coalition's Destroyed Records Log.

Coalition/Sub-recipient/Subcontractor Record Retention Requirements

All sub-recipient/subcontractor records must be maintained for *at least* five (5) years from the date of the last document filed for the period, and have the same requirements as the Coalition that are stated in this policy.

Records retained for client services related to enrollment/intake (aka Resource and Referral services) and if NOT maintained in EFSM, would include:

- Family Portal Account Information
- Child Care application and authorizations (referrals)
- ~~DCF At risk referral form (if applicable)~~
- ~~OEL DEL At risk Domestic Violence Center/Homeless Program referral form (if applicable)~~
- ~~Immunization records, family income data, purpose of care plan~~
- ~~ELC issued child care~~
- VPK Certificates of Enrollment

Records retained for child eligibility, management of child care placements, and disenrollment:

- ~~Eligibility record requirements are listed in the OEL DEL Grant agreement, Exhibit II Section C item 6.1, *Child Eligibility*.~~
- ~~Management of child care placement record requirements are listed in the OEL DEL Grant agreement, Exhibit II Section C item 6.2, *Management of child care placements*.~~
- ~~Disenrollment record requirements are listed in the OEL DEL Grant agreement, Exhibit II Section C item 6.3 *Notification of disenrollment*.~~

Records retained for attendance and enrollment (that are collected when conducting SR or VPK attendance monitoring of child care providers - if not maintained in EFSM):

- ELC-issued child care certificate with defined/approved care level
- Enrollment and attendance certification
- Includes sign-in and sign-out documentation, VPK-03S or 03L forms, etc.
- Documentation to support excused absences
- Rilya Wilson Act requirements for at-risk children
- Proof of parent co-payments

Record retention requirements for provider payments, provider payment reconciliations, and improper payments are listed in the statewide SR provider contract Section VII, *Compensation and Funding*.

Records retained for SR and VPK Provider Contracts (if the contracts are not in EFSM):

- Provider contracts
- Associated support documents
- Any payment information captured in the 5045

Records retained for Coalition Monitoring processes, tools, schedules and report for its SR, VPK and CCRR programs:

- ELC child care provider and subrecipient monitoring plans
- ELC child care provider and subrecipient monitoring tools
- ELC child care provider and subrecipient monitoring reports and corrective action plans

Records retained for Audit Reports based on Florida's Single Audit Act, s.215.97 F.S.:

- State single audit reports (financial reporting package, including the management letter and corrective action plan)
- ELC Florida Office of the Auditor General audit reports and corrective action plans
- Requirements of current DEL early learning grant agreement, Exhibit III, Audit Requirements

ACTION ITEM SUMMARY

DESCRIPTION	Approval of Disposal of Inventory
Reason for Recommended Action	<p>Any disposal of property listed on Coalition inventory, must be board approved in order to proceed with the removal of any item on the inventory.</p> <p>Staff is asking permission to dispose of items that are no longer in good working order and are listed in Fair, Poor, Obsolete, Scrap Condition for tag numbers:</p> <ul style="list-style-type: none"> • Tag #18 – 2005 Samsung IDS phone system • Tag # ELCNF 005 – Bow Front Desk – Finance office <p><u>If this is not done, the following would occur:</u></p> <ul style="list-style-type: none"> • The Coalition would have to hold on to inventory that is no longer being used.
How the Action will be accomplished	Board Approval; then work with OEL on permission and approval on how to dispose of property.