



# **GOVERNING BOARD Training**

**Community Services of Northeast  
Texas, Inc.**

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# Meeting Overview

The Board meets:

- Every month in Admin Building Conference Room (except Nov/Dec are combined)
- Typically the 4<sup>th</sup> Tuesday of the month at noon
- Lunch is served before meeting
- The December meeting is the Board's Annual Meeting

# Meeting Overview

The PC meets:

- Every month in Admin Building Conference Room (except Nov/Dec are combined)
- Typically the 4<sup>th</sup> Tuesday of the month at 9:00 AM
- Members are served a brunch
- Normally, meetings do not occur in July/August

# Meeting Overview

## Board membership consists of:

- Private
- Public
- Poverty

## Board members may represent these counties:

- Bowie
- Camp
- Cass
- Delta
- Franklin
- Hopkins
- Lamar
- Marion
- Morris
- Rains
- Red River
- Titus

# Meeting Overview

## **PC membership consists of:**

- Elected parents/guardians of currently enrolled Head Start students
- Community Representatives
- Can not serve more than 5 years

## **PC membership counties represented:**

- Bowie
- Camp
- Cass
- Morris

# Meeting Overview

## Board membership consists of:

Individuals that reflect the communities served and have expertise in education, business, administration, or community affairs.

- Head Start funding requires at least one member with background and expertise in fiscal management or accounting; one with early childhood education and development; and one who is an attorney. If someone with those qualifications is not available to serve as a member, the Board hires a consultant to work with the Board; and parents of current and former Head Start students.
- A member of the Policy Council

# Meeting Overview

## PC membership consists of:

Elected parents/guardians of currently enrolled Head Start students and community representatives

- One parent representative from each Campus is elected to serve on the Policy Council and at least one alternate parent is elected to serve in the absence of the parent representative.
- One community representative from each of the four counties in the Head Start service area. Each representative must be from the county being represented and reflect the communities being served.
- One member of the Board of Directors



# Meeting Overview

## Board Agenda:

- Packets are made available online at least one week before the meeting date (to meet the 72 Hour rule)

## Board meetings are:

- Professional meetings
- Interactive, with questions and open discussions encouraged and expected
- Designed so that Board members have time and opportunity to be fully informed about the business of the agency

# SHARED GOVERNANCE

Shared Governance:

- A key value and requirement

**Board has majority of governance responsibility but shares it with:**

- Policy Council

# Governance

Community Services governance is defined by:

- Non-profit agency laws
- The CSBG Act
- Contracts with funding sources
- Head Start Regulations
- The Board of Directors By-Laws

# Governance

## Board of Directors responsibilities:

- Establish policies/procedures to implement high quality programs
- Establish/implement internal controls and fiscal oversight of the Agency
- Establish/implement internal dispute resolutions with other committees and councils

# Governance

## Policy Council responsibilities:

- Work in partnership with management staff and Board of Directors
- Approve/disapprove policies and procedures described in standards
- Develop/review policies and procedures described in standards

# Monitoring, Evaluation, Planning

Part of every Board Meeting and Committee Meetings:

Members monitor:

- Reports, planned updates, audits

Members evaluate:

- Annual Agency Self-Assessment, annual ED performance review

Members planning:

- Long/short-range plans, all program improvement plans, all Agency issues brought before the Board

# Financial Management

CSNT's Fiscal Year runs October 1 – September 30, although funding is received from multiple funding sources with various funding years.

- Head Start Funding Year      Dec. 1 – Nov. 30
- CSBG Funding Year              Jan. 1 – Dec. 31
- CEAP Funding Year              Jan. 1 – Dec. 31
- CACFP Funding Year              Oct. 1 – Sep. 30

# Financial Management

The Board must approve:

- Budgets for all programs
- Budgets for funding applications
- Wage increases and salary scales
- Check signers
- Audit Reports
- Operational decisions with liability risks



# Personnel Management

**Policies:** Board reviews & approves personnel policies and procedures prepared by Executive Director and other management staff

# Personnel Management

## **Board takes these personnel actions:**

- Hiring the Executive Director
- Any action related to Executive Director including and up to termination of Executive Director
- Executive Director Evaluation and Salary

## **Board approves these personnel actions:**

- Hiring upper management positions

# Personnel Management

## Other Board responsibilities:

- Supervision and evaluation of the Executive Director
- Hear “Whistleblower” complaints (employees reporting financial mismanagement)

# Internal Controls

No one person can have complete control over all aspects of a financial transaction

Financial transactions are spread over:

- Finance Director
- Executive Director
- Board Check Signers
- Fiscal Assistants
- Department Heads
- Administrative Assistants/Managers

# Internal Controls

- Every Financial transaction has a documented trail of every involved staff (Signatures/initials and dates)
- More than one person is always involved with every cash or computer system transaction
- Clear roles and responsibilities (do's and don'ts) for every staff involved in fiscal transactions.

# Internal Controls

## Board of Directors

- Review Monthly Financial Reports
- May request information at any time
- Receives and reviews annual audits
- Establishes procedures for:
  - a. Salaries/wages
  - b. Property management
  - c. Contracting

# Internal Controls

## Independent Auditor:

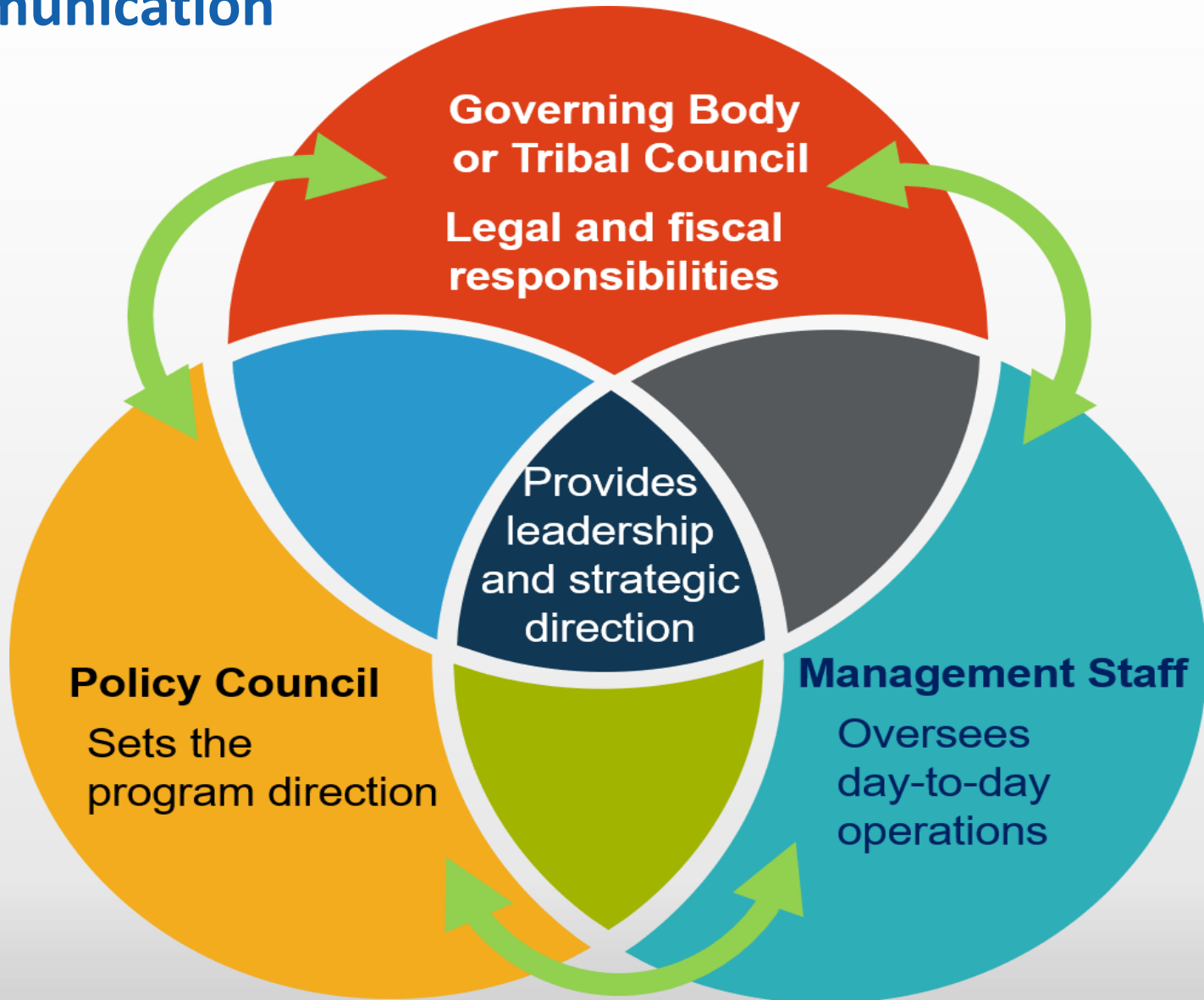
- Verifies CSNT internal controls
- Identifies any problems or areas of concern
- Discusses the audit and any problems or concerns directly with the Board

# Head Start Governance and Management Responsibilities





# Head Start Governance and Management Communication



# Head Start Governance and Management Responsibilities

## Governing Body/Tribal Council

Assumes Legal and Fiscal Responsibility for Head Start and the Safeguarding of Federal Funds

**Adopt practices to ensure active, independent and informed governance:**

- Governing body bylaws
- Procedures for accessing and collecting information
- Written standards of conduct, including conflicts of interest and complaints
- Procedures for selecting Policy Council members
- Advisory committees

**Select:**

- Delegate agencies and the service areas for such agencies

**Establish:**

- Procedures and criteria for recruitment, selection, and enrollment

**Review:**

- All funding applications and amendments
- Results and follow-up activities from federal monitoring

**Review and Approve:**

- Major policies and procedures, including Self-Assessment, financial audit, and personnel policies
- Progress on implementing the HS grant, including corrective actions
- Major expenditures
- Operating budget
- Selection of auditor
- Actions to correct audit findings

**Receive and Use:**

- Annual, monthly, and periodic reports\*

\*Reports that are generated and used by management, then shared with and used by Policy Council and governing body:

- HHS secretary communication
- Financial statements
- Program information summaries
- Enrollment
- USDA
- Financial audit
- Self-Assessment
- Community assessment
- PIR

## Policy Council

Assumes Responsibility for Head Start Program Direction

**Approve and submit to the governing body decisions regarding:**

- Activities for parent involvement/engagement
- Program recruitment, selection, and enrollment priorities
- Funding applications/amendments
- Budget planning, including reimbursement and participation in Policy Council activities
- Policy Council bylaws
- Head Start program personnel policies and decisions, including criteria for employment and dismissal of program staff
- Policy Council election procedures
- Recommendations on delegates/service areas

**Receive and Use:**

- Annual, monthly, and periodic reports\*

**Take Action:**

- Hire/terminate Head Start Director and other lead staff
- Establish impasse procedures

**Provide Leadership and Strategic Direction:**

- Focus on Self-Assessment
- Develop, plan, and evaluate the Head Start program

**Provide Legal Oversight:**

- Ensure compliance with federal laws and state, tribal, and local laws

## Management Staff

Assumes Operating Responsibility for Head Start Day-to-Day Functions

**Take action:**

- Implement policies
- Develop procedures
- Provide T/TA to governing body and Policy Council
- Supervise staff
- Monitor compliance
- Generate and use annual, monthly, and periodic reports\*
- Share reports with Policy Council and governing body\*

WHEW!!!!!!!

***Any questions,  
comments,  
or concerns?***