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Georgia Department of Early Care and Learning

Lifting Infants and Toddler through Language-rich  
Environments (LITTLE) Grant  
Family Child Care Learning Homes  
Operating Guidelines  
2019

## INTRODUCTION

This document outlines the requirements and regulations for operating a Lifting Infants and Toddlers through Language-rich Environments (LITTLE) grant. To ensure program compliance and quality service, all LITTLE grant providers must be familiar with and implement these guidelines. This document is intended to provide clarity and to offer guidance to LITTLE grant providers. Bright from the Start makes all funding decisions for the LITTLE grants. Infant Toddler Specialists make site visits throughout the grant period to review compliance and provide support. Providers who do not comply with the LITTLE Guidelines may have the existing grant agreement terminated and will not be eligible for the grants in the future.

## **1.0 General Program Information**

### 1.1 Purpose

The purpose of the Lifting Infants and Toddlers through Language-rich Environments (LITTLE) grants is to support the language and literacy skills of infants and toddlers through increasing provider confidence and competence in using responsive caregiving practices as a tool to build literacy skills and to increase skills in providing positive, responsive, and high-quality environments for infants and toddlers.

### 1.2 Program Responsibilities

Early learning programs receiving a LITTLE Grant will:

- participate in on-going professional development and coaching by a highly trained DECAL Infant Toddler Language and Literacy Specialist;
- participate in all evaluation measures, including but not limited to, the use of LENA and CLASS instruments;
- budget and expend grant funds according to LITTLE guidelines; and
- maintain or increase their current Quality Rated star rating.

## **3.0 Professional Development**

### 3.1 Required Professional Development Opportunities

All providers participating in grant activities must attend required professional development opportunities as listed below.

- Early Language and Literacy Institutes
  - Frequency: Monthly
  - Location: Central location
  - Conducted by DECAL staff and invited presenters
- Coaching sessions
  - Frequency: Minimally Bi-Weekly, additional visits as needed
  - Location: Onsite
  - Conducted by DECAL Infant Toddler Specialists

### 3.2 Professional Development System

Providers must be enrolled in the Georgia Professional Development System (PDS). PDS combines education, experience and training and assigns all registrants a Career Level. Supporting documentation must be submitted to confirm educational attainment and training. Supporting documents include official transcripts, training certificates, copies of CDAs and technical college credentials. The Georgia Professional Standards Commission (PSC) reviews transcripts and credentials for the PDS to verify an individual provider's credentials and degrees. Providers should confirm that they have registered in the PDS, submitted required documentation to the PDS, and that the PDS has verified the credential. Failure to have credentials current and verified in the PDS may affect grant payments.

### 3.3 Registration for Professional Development Opportunities

Registration for monthly Early Language and Literacy Institutes will be done through the PDS. The provider is responsible for being aware of all professional development and training information and providing his/her PDS number to DECAL. For help with professional development needs, LITTLE grant providers should contact their assigned Infant Toddler Specialist or [infanttoddler@decals.ga.gov](mailto:infanttoddler@decals.ga.gov)

### 3.4 Stipends for Attending Professional Development Sessions

Stipends must be paid for providers participating in professional development that falls outside their regular work schedule. Stipends should be paid as follows:

<u>Activity</u>	<u>Eligible for Stipends</u>	<u>Stipend</u>
Monthly Early Language and Literacy Institutes	Providers	\$75 per Institute

## **4.0 Funding**

Funds must be utilized for approved grant activities. No funds may be budgeted for program administration. Failure to follow guidelines or to obtain written approval for expenditures outside the guidelines will result in owing LITTLE funds back to DECAL, termination of grant agreement and ineligibility for participation in future grant opportunities.

Each grantee will be required to develop a written budget for LITTLE funds. Programs may use the budget worksheet provided by Bright from the Start or may use any other standard budgeting worksheet. Programs are encouraged to review this document with their Infant Toddler Specialist to ensure their spending is on track.

### 4.1 Classroom Materials, Equipment and Supplies

A **minimum** of \$1,000 must be spent in each program for language and literacy materials, equipment and supplies. Infant Toddler Specialists will work with programs to inventory current materials, equipment and supplies and identify appropriate items for purchase. Programs may order from any vendor. Copies of paid invoices and receipts must be retained for record keeping.

### 4.2 Professional Learning Stipends and Support

Funds must be utilized for stipends to support participation at trainings falling outside the provider's work schedule. Stipends will be paid as follows: \$75 per provider participating in the Monthly Early Language and Literacy Institutes. Documentation of stipends paid must be retained for record keeping.

### 4.3 Professional Development or Credential Attainment

Grant funds may be utilized to support the professional development of providers working with the grant. Allowable expenses include approved trainings; fees associated with credential attainment including tuition, certification fees or books not covered by DECAL Scholars or HOPE; and other approved costs associated with professional learning. Requests must be submitted in writing and approved, prior to funds being spent.

### 4.4 Travel Costs

Grant funds should be utilized to cover the costs of travel including mileage (current federal rate is \$.58/mile), meals, and overnight stays incurred due to professional development activities. Documentation of travel costs paid must be retained for record keeping.

#### 4.5 Substitutes

Grant funds may be utilized to pay for additional staff such as a substitute provider or “floater” provider to support a provider’s participation in professional learning including workshops, coaching sessions, or other identified professional learning activities. Grant funds can only be utilized when providers are participating in professional learning activities approved for the grant. Substitute salary may not exceed \$12.50/hour or \$100 for an 8-hour day. Documentation of substitute salary paid must be retained for record keeping.

#### 4.6 Other pre-approved items

Funds may be utilized for other items such as a laptop or desktop computer for the provider’s use, a Wi-Fi hotspot or other items not specified in the guidelines. Programs must complete the request form found in appendix A of this document and submit it to [infanttoddler@decalf.ga.gov](mailto:infanttoddler@decalf.ga.gov) with the subject line Purchase Approval.

### **5.0 Fiscal Procedures**

#### 5.1 Schedule of Payments

One payment of \$2500 will be processed during the grant year. The payment date is listed below. Please note that no payment can be made until the grant agreement is fully executed.

- April 20<sup>th</sup>

#### 5.2 Record Keeping

LITTLE grant recipients are required to keep all receipts and other records necessary to support figures reported on the annual reconciliation statement. If a LITTLE grant recipient provider is audited and receipts and other records are not available to support these amounts, funds must be returned to DECAL. Examples of such records include, but are not limited to:

- LITTLE signed grant agreement
- Canceled check copies (front and back)
- Bank statements
- Paid invoices
- Federal and state payroll records
- EFTPS or other evidence of taxes remitted to regulatory agencies
- Timesheets

- Original receipts for equipment, materials, and supplies for Early Language and Literacy grant classrooms
- Approved waiver forms

## **6.0 Audit and Accounting Requirements**

### 6.1 Reconciliation Report

LITTLE grantees must provide Bright from the Start with a reconciliation report spanning the dates of the grant agreement. The purpose of the reconciliation report is to provide an actual accounting of all the provider's expenditures related to the LITTLE grants. This report shall demonstrate that funds were spent in appropriate categories for their intended uses. Supporting documentation must be maintained and provided upon request from DECAL.

The LITTLE Grant Reconciliation Report is due by July 31, 2019. Failure to submit the LITTLE Grant Reconciliation Report by the due date may impact a program's eligibility to apply for future grant opportunities.

### 6.2 Right to Audit/ Agreed Upon Procedures Review

Bright from the Start reserves the right to require an independent, certified financial audit of the program at the provider's expense. Bright from the Start reserves the right to conduct Agreed Upon Procedures (AUP) reviews.

Bright from the Start may conduct audits and AUP reviews as specified in the LITTLE Grant Agreement, Section III, Part H:

Grantee agrees to cooperate fully with Grantor auditors and/or agents providing Audit or Agreed Upon Procedures (AUP) review services. Grantee will coordinate with auditors/reviewers to have appropriate staff available during the scheduled audit/review period. Grantee will make advanced preparations for scheduled audits/reviews to make available for auditors or reviewers all identified documents, records, and entity related materials requested by the auditors/reviewers for the current grant year, as well as for prior grant years in which Grantee participated in the LITTLE grants as requested by the Grantor. Grantee's failure to substantially prepare for a scheduled audit engagement or provide requested documentation or information to an auditor/reviewer during the scheduled audit period may result in the withholding of grant payments. The failure of Grantor to review and/or inspect the services provided or to discover a breach of this Grant or any amendment thereto shall not subsequently operate as a waiver of any remedies available to the Grantor.

### 6.3 Record Keeping Findings and Adverse Findings

Findings noted during the course of the AUP review that do not result in a balance of funds due back to Bright from the Start are considered Record Keeping Findings. Examples include:

- Understatements of reported expenses compared to the LITTLE Grant Reconciliation Report.

- Overstatements of reported expenses compared to the LITTLE Reconciliation Report.
- Variances between the expenditures reported on the LITTLE Reconciliation Report and the allowable LITTLE expenditures supported during field work.

Findings noted during the course of the AUP review that result in a balance of funds due back to Bright from the Start are considered Adverse Findings. Examples include:

- Failing to support that payroll taxes were forwarded to the relevant taxing authorities.
- Failing to support that the use of all monies received from Bright from the Start were used in accordance with applicable regulations and guidelines.

#### 6.4 Balances Due to Bright from the Start

If a LITTLE grant recipient is unable to support its expenditures with receipts and other records as a result of having its financial records reviewed (AUP, audit, investigation), funds may be required to be returned to Bright from the Start. There are three options regarding these outstanding funds:

- Remit the balance in full by the deadline date
- Submit a payment plan proposal with a 10 percent good faith payment by the deadline date
- Submit all source documentation by the deadline, disputing the results of the AUP review findings.

#### 6.5 Reconsideration- Audit, Agreed Upon Procedures Review (AUP), or Investigation

In order for an Audit, AUP review or investigation to be reconsidered, providers must submit a formal request. The request:

- Submitted along with the Repayment Agreement document, provided by Bright from the Start
- Submitted in writing
- Must be made within 15 days of the notice of balance due letter from Bright from the Start
- Must include a detailed audit trail including all source documents necessary for Bright from the Start to make a final decision in a timely manner.

#### 6.6 Random Reviews

The LITTLE grant recipient is subject to random, unannounced expenditure reviews by Bright from the Start or Bright from the Start contract auditors during the program year. All records (programmatic and financial) must be retained for a minimum of three years as stated in the grant agreement.

#### 6.7 Tracking of LITTLE Grant Funds

The provider must maintain financial records to track LITTLE grant expenditures in accordance with generally accepted accounting principles (GAAP). All records must be retained for a minimum of three years as stated in the grant agreement.

The provider is required to keep all receipts and other records necessary to support figures reported on the LITTLE Grant reconciliation statement. If a program is audited and receipts and other records are

not available to support these amounts, funds must be returned to Bright from the Start. Examples of such records include original receipts for equipment, supplies, and materials, original receipts for expenses for travel to professional development activities and records indicating payment of stipends to eligible participants.

#### 6.7 Lost, Stolen, or Destroyed Records

In the event of natural or man-made disasters, i.e. flooding, fire, hurricane, tornado, theft, etc., the LITTLE provider is responsible for providing third-party verification to substantiate the disaster. Verification includes police reports, insurance company claims, photos, or other proof that support the disaster and must also include detail of the property impacted. Claims related to man-made disasters must be made and files within 30 calendar days of the incident. Claims related to natural disasters must be filed as soon as possible in accordance with insurance company regulations.

Lost, stolen or destroyed records will not exclude an organization selected for an audit, AUP review, or investigation from undergoing the scheduled review. DECAL reserves the right to request other supplementary documentation in lieu of supporting records that have been lost, stolen or destroyed.

#### 6.7 Fraudulent/ Inappropriate Use of Funds

The provider shall ensure that expenses charged to the LITTLE grant funding source are not concurrently charged to another program funding source.

The provider must ensure that no LITTLE grant funds are used to pay penalties associated with adverse actions imposed by licensing or governmental agencies. LITTLE grant expenditures should be identifiable as separate from federal expenditures (e.g, CACFP).

Misuse of funds may result in repayment of funds and denial of current and future participation in other Bright from the Start programs and/or in prosecution.

Providers that participate in any federal programs operated by DECAL and who are terminated from a federal program because of fraudulent or misrepresentative submission of records and/or inappropriate use of funds as determined by the federal program, shall also have their LITTLE grant terminated.

#### **7.0 Data Collection and Evaluation Activities**

All grantees must participate in activities designed to evaluate program effectiveness. Participation in these activities includes completion of surveys and interviews, participation in program observations, use of the LENA device, structured assessments, and provider practice observations.

**Prior Approval for Purchase**

Program Name: \_\_\_\_\_ Date: \_\_\_\_\_

Requested By: \_\_\_\_\_ Email \_\_\_\_\_ Phone \_\_\_\_\_

Item Description: (including cost)

Justification/Explanation:

\_\_\_\_\_ Approved    \_\_\_\_\_ Denied

Person Reviewing Form: \_\_\_\_\_ Date: \_\_\_\_\_

Reconciliation Line to Record Expense : \_\_\_\_\_