

Iowa Community Services Block Grant Program

Policy and Procedures Manual

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Iowa Department of Health and Human Services
Division of Community Access and Eligibility
Community Action Agencies Subdivision

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1000: Policies and Procedures Manual

1001 Introduction

The following Community Services Block Grant (CSBG) program policies and procedures were developed to:

1. Assist Iowa's community action agencies in implementing the CSBG program; and
2. Supplement Iowa CSBG contracts, Iowa's CSBG State Plan and Application, federal and state laws and regulations, federal and state guidance, Office of Management and Budget (OMB) Uniform Guidance requirements, Code of Federal Regulations, and Iowa Department of Health and Human Services (HHS) directives.

Iowa CSBG contracts, Iowa's CSBG State Plan and Application, federal and state laws and regulations, federal and state guidance, OMB Uniform Guidance requirements, Code of Federal Regulations, and HHS directives take precedence over these policies and procedures to the extent there are inconsistencies.

1002 Acronyms

ACF: Administration for Children and Families

CSBG: Community Services Block Grant

CAA: Community Action Agency

CFR: Code of Federal Regulations

HHS: Iowa Department of Health and Human Services

ICAA: Iowa Community Action Association

LIHEAP: Low-Income Home Energy Assistance Program

OCS: Office of Community Services

OMB: Office of Management and Budget

ROMA: Results-Oriented Management and Accountability

1003 CSBG Purpose

The purpose of the CSBG program is to provide assistance to states and local communities, working through a network of CAAs and other neighborhood-based organizations, for the reduction of poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals in rural and urban areas to become fully self-sufficient. The CSBG purpose is defined in the CSBG Act (Section 672(1)).

The purpose of Iowa's CSBG program is to support the efforts of Iowa's CAAs in alleviating the causes and conditions of poverty in their communities. Iowa's CSBG program's purpose is defined in the CSBG Contract (Special Terms and Conditions, Article 1.0).

1004 HHS Mission, Purpose, And Responsibilities

Iowa's CSBG State Plan and Application (Section 3: State Plan Development and Statewide Goals) includes the HHS's mission, purpose, and responsibilities.

1005 Policies And Procedures Revisions And Updates

The HHS is responsible for periodically reviewing and revising the policies and procedures in this manual. All new guidance and revisions will be communicated to the CAAs prior to implementation.

1100: Eligible Entities

1101 Eligible Entities

An eligible entity is defined in the Iowa Administrative Code (421-21.1), and eligibility requirements are in the Iowa Administrative Code (421-21.5). Iowa's sixteen (16) CAAs are authorized by Iowa Code (Chapters 216A.91 and 216A.93) to receive Iowa CSBG program funding.

1102 Eligible Entity Designation, De-designation, And Re-designation

Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls (Policies on Eligible Entity Designation, De-designation, and Re-designation)) includes the HHS's procedures for designating, de-designating (terminating), and re-designating eligible entities.

Requirements for designating eligible entities for unserved areas are included in the Iowa Administrative Code (421-21.12). Requirements for terminating the designation or reducing an eligible entity's share of CSBG funding are included Iowa Administrative Code (421-21.13).

1200: Governing Boards

1201 Structure

CAAs are required to meet the tripartite governing board structure requirements in Iowa Code (Chapter 216A.94) and Iowa Administrative Code (421-21.5(2)). These

requirements are consistent with the CSBG Act (Section 676B) tripartite governing board requirements and the requirements in CSBG organizational standard 5.1 (see policy #2301).

Tripartite Governing Board Composition

Low-Income Individuals and Families:

- For private nonprofit entities, a minimum of one-third of tripartite board membership must be democratically selected representatives of low-income individuals and families who reside in the geographic area being served by the CAA.
- For public organizations, such as city, county, or town governments, the law also requires that a minimum of one-third of tripartite board membership be comprised of representatives of low-income individuals and families who reside in areas served. The statute allows public organizations to utilize state-specified mechanisms other than tripartite boards that "assure decision-making and participation by low-income individuals in the development, planning, implementation, and evaluation of programs..."
- OCS does not recommend including in this community representation category for either public or private CAA boards individuals who provide services or supports to low-income residents but who are neither low-income nor residents of the CAA's service area. Such individuals may qualify for board membership as representatives of another board category—"major groups or interests in the community."

Elected Officials or their Representatives:

- One-third must be elected officials, holding office at their time of selection, or their representatives. If a sufficient number of elected officials or their representatives are not available to serve, appointive public officials or their representatives may take the place of elected officials.

Major Groups and Interests in the Community Served:

- The remaining board members must be chosen from "business, industry, and labor, religious, law enforcement, education, or other major groups and interests in the community served."

Iowa Code (Chapter 216A.94) requires CAAs to have a tripartite governing board structure consisting of at least nine (9) members.

Iowa's CSBG State Plan and Application (Section 11: Eligible Entity Tripartite Board) addresses how the HHS verifies that CAAs are meeting the federal and state tripartite governing board structure requirements.

Other Board Structures

Iowa's public CAAs may submit a request to use another governing board mechanism as an alternative to a tripartite governing board. The requested mechanism must assure decision making and participation by low-income individuals in the development, planning, implementation, and evaluation of programs funded under the CSBG Act. The requested mechanism must meet the requirements in the Iowa Code (Chapter 216A.94). Public CAAs interested in using another governing board mechanism must contact the HHS for request and submittal instructions. Public CAAs are not allowed to implement and use a mechanism that has not been approved (in writing) by the HHS.

Federal guidance for CAA governing board composition is provided in OCS, CSBG Information Memorandum, Transmittal #82.

CAAs that administer Head Start programs may be required to meet additional governing board member structure requirements. CAAs are responsible for ensuring that any additional Head Start governing board member structure requirements are met.

1202 Participation Requirements

The CSBG Act (Section 676B) and Iowa Code (Chapter 216A.95) require CAA governing boards to fully participate in the development (assessment), planning, implementation, and evaluation of the CSBG program to serve low-income communities.

Federal guidance for CAA governing board participation requirements is provided in OCS, CSBG Information Memorandum, Transmittal #82.

1203 Duties and Legal Responsibilities

CAA governing boards must receive training and education relating to the duties and legal responsibilities of the CAA's governing board (CSBG Contract, Contingent Terms, Section 8F). The CAA is responsible for having the training and education information available for HHS inspection.

See policy #2301 (CSBG organizational standard 5.8) for additional CAA board governance requirements.

1204 Code of Conduct (Code of Ethics)

CAA governing boards must have adopted ethics standards and board members must receive training on those standards (CSBG Contract, Contingent Terms, Section 8F.) The ethics standards must include standards of responsibility and obedience to law, fairness, and honesty. The CAA is responsible for having the standards and training information available for HHS inspection.

1205 Employee Performance Reviews and Compensation

CAA governing boards must have procedures for reviewing the performance of management employees and procedures for establishing the compensation for those employees (CSBG Contract, Contingent Terms, Section 8F.) The CAA is responsible for having the procedures available for HHS inspection.

See policy #2301 (CSBG organizational standards 7.4 and 7.5) for additional CAA governing board requirements.

1206 Accounting Internal Controls Reviews

CAA governing boards must have procedures for reviewing the CAA's internal controls relating to accounting processes and procedures (CSBG Contract, Contingent Terms, 3.1.4). The CAA is responsible for having the procedures available for HHS inspection.

Internal Controls:

Internal controls are CAA processes for ensuring reliable financial reporting, effective and efficient operations, compliance with applicable laws and regulations, and safeguards against theft and unauthorized use, acquisition, or disposal of CAA assets.

1207 Operation Compliance Reviews (Risk Assessments)

CAA governing boards must have procedures for reviewing the CAA's compliance with the laws, rules, regulations, and contractual agreements applicable to the CAA's operations (CSBG Contract, Contingent Terms, Section 8F). The CAA is responsible for having the procedures available for HHS inspection.

1208 Petition for Representation

CAAs are required to have established procedures under which a low-income individual, community organization, or religious organization, or representative of low-income individuals that considers its organization, or low-income individuals, to be inadequately represented on the governing board (or other mechanism) of the CAA to petition for adequate representation (CSBG Act, Section 676(b)(10) and CSBG Contract (Special Terms and Conditions, Article 28.7)).

Iowa's CSBG State Plan and Application (Section 11: Eligible Entity Tripartite Board) addresses how the HHS ensures CAAs have established governing board representation procedures.

1209 Democratic Selection Procedures for Low-income Sector Seats

CAAs are required to fill low-income sector governing board member seats through democratic selection procedures adequate to assure that the seated members are representative of low-income families and individuals in the neighborhoods served (CSBG Act, Section 676B(2)(B)).

CAAs must have established democratic selection written procedures for filling low-income sector governing board member seats. The CAA is responsible for maintaining, and having for HHS inspection, the selection documentation for seating their low-income sector governing board members.

Federal guidance for CAAs filling vacant low-income sector governing board member seats through democratic selection procedures is provided in OCS, CSBG Information Memorandum, Transmittal #82.

See policy #2301 (CSBG organizational standards 5.2) for additional CAA board governance requirements.

1210 Low-income Sector Seat Residence

CAA low-income sector governing board members must reside in the neighborhood they were democratically selected to represent (CSBG Act, Section 676B(2)(B)).

Federal guidance is provided in OCS, CSBG Information Memorandum, Transmittal #82.

1211 Vacancies and Attendance; Vacancy and Attendance Deficiencies

CAAs must have policies for filling vacant governing board member seats in their bylaws. See policy #2301 (CSBG organizational standard 5.5) for CAA board governance requirements.

Vacancy and Attendance Deficiencies:

CAA governing board seats that have been vacant for the last 9 months or longer, and governing board members that have not attended any of the CAA's regular board meetings for the last 9 months or longer, are Iowa CSBG program deficiencies. Iowa CSBG program operations reviews include processes for reviewing CAA governing board vacancies and governing board member attendance.

1212 Conflict of Interest

CAA governing boards must have policies regarding conflicts of interest, and board members must receive training on the policies (CSBG Contract, General Terms,

2.12.40. The policies must meet or exceed the requirements in the CSBG Contract (Special Terms and Conditions, Articles 11.0 and 12.0 and General Terms, 2.12.40). The CAA is responsible for having the policies and training information available for HHS inspection.

See policy #2301 (CSBG organizational standard 5.6) for additional CAA board governance requirements.

1213 Nepotism

CAAs must have a nepotism policy and governing board members must receive training on the policy (CSBG Contract, Contingent Terms, Section 8F). The policy must include procedures for the disclosure of familial relationships between members of the governing board and employees. The CAA is responsible for having the policies and training information available for HHS inspection.

1214 Mission Statement

See policy #1411.

1215 By-laws

CAAs are required to have agency by-laws. See policy #2301 (CSBG organizational standards 5.3 and 5.4) for CAA board governance requirements.

1216 Orientations

CAAs are required to have a written process for providing structured orientations to governing board members. See policy #2301 (CSBG organizational standard 5.7) for CAA board governance requirements.

1217 Quorum

The HHS recommends that CAA governing board quorum policies require at least 50% of the governing board's membership be present to conduct a board meeting. A quorum of less than 50% may allow for a minority of governing board members to pass motions that may not represent the opinions of the governing board's majority.

The HHS reviews the CAA's governing board's quorum requirements during CSBG program operations reviews. CAAs with a quorum requirement that is less than 50% of the governing board's membership must provide a statement of justification.

1300: Funding

1301 Receipt of Federal Funds (CSBG Grant Award Notices)

CAA CSBG funding is subject to the HHS receipt of CSBG grant award notices from the ACF. See CSBG Contract (Special Terms and Conditions, Article 15.0) and Iowa Administrative Code (421-21.8(3)).

The CSBG Contract (Special Terms and Conditions, Articles 14.4 and 15.0) addresses how the HHS will administer the receipt of CSBG program funds from ACF. The HHS distribution timeframe assurance is in Iowa's CSBG State Plan and Application (Section 7: State Use of Funds (Eligible Entity Allocation)).

1302 Allocation Distribution, Criteria, and Formula

Iowa's CSBG State Plan and Application (Section 7: State Use of Funds (Eligible Entity Allocation)) addresses how HHS will distribute Iowa's allotment of CSBG program funds to the HHS and CAAs, and provides information on Iowa's CSBG allocation criteria and formula.

Allocation Criteria and Formula Revisions

Iowa's CSBG allocation criteria and formula will be reviewed and revised when new decennial U.S. Census poverty data is available. The review and revision will be conducted by a committee of HHS staff, ICAA staff, and CAA Executive Directors.

1303 Carry-over Balances

To adhere to the provision of law under the Consolidated Appropriations Act of 2005, CAAs have two (2) years to expend the program funds in their CSBG contract. The CSBG Contract (Special Terms and Conditions, Article 14.2) explains and provides procedures that allow for the CAAs to carry-over CSBG program funds.

1304 Non-expended Funds

CSBG program funds not expended by a CAA prior to their CSBG contract's end date must be returned to HHS. All CSBG program funds returned to HHS will be returned to the funding source. The CSBG Contract (Special Terms and Conditions, Article 14.2) explains and provides procedures for returning unexpended CSBG program funds.

1305 Remainder/Discretionary Funding

Iowa law (Iowa Acts) addresses and provides the requirements for how Iowa's CSBG allotment must be distributed and allocated by HHS. The Iowa law does not allow for

CSBG program funds to be distributed to HHS for remainder/discretionary activities. Iowa's CSBG State Plan and Application (Section 7: State Use of Funds (Use of Remainder/Discretionary Funds)) includes Iowa's requirements.

1306 Funding Reduction or Termination

HHS will adhere to the requirements in the CSBG Act (Section 678C) and the federal guidance provided in the OCS, CSBG Information Memorandum, Transmittal #116 for terminating or reducing CSBG program funding to noncompliant CAAs.

Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls (Corrective Action, Termination and Reduction of Funding Assurance Requirements)) assures that any CAA that received CSBG program funding the previous fiscal year will not have its funding terminated or reduced below the proportional share of funding the CAA received in the previous fiscal year unless, after providing notice and an opportunity for a hearing on the record, HHS determines that cause exists for such termination or such reduction, subject to review by OCS as provided in the CSBG Act (Section 678C(b)).

1400: CSBG Application and Planning

1401 Application

Iowa's CSBG State Plan and Application (Section 13: ROMA System (Community Action Plans and Needs Assessments)) describes how HHS secures an application from each CAA.

CAAs must complete and submit an application each year. At a minimum, the HHS's application requirements will include the requirements in the CSBG Act (Section 676(b)(11)) and Iowa Administrative Code (421-21.6).

1402 Application Instructions and Forms

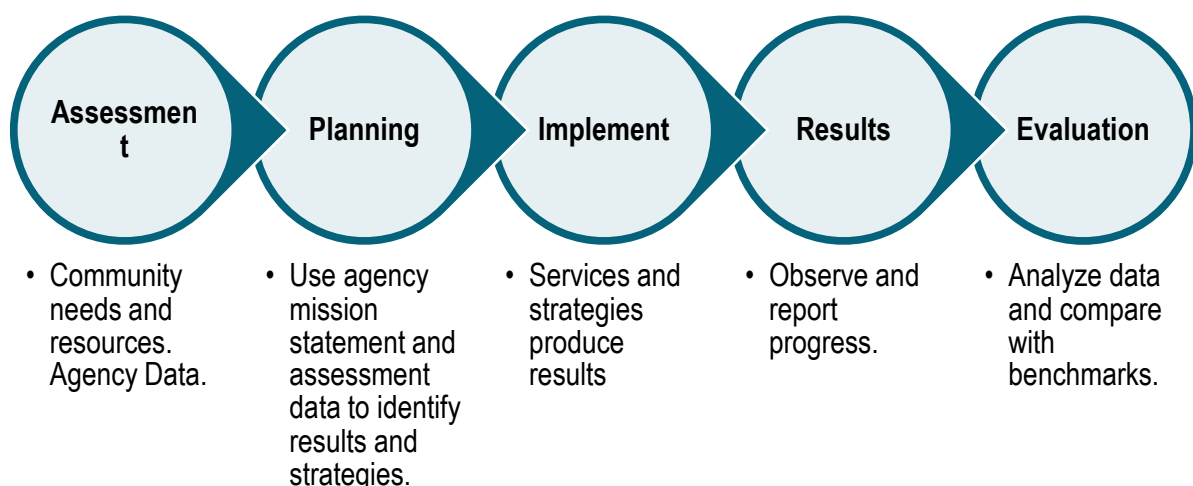
HHS will provide application instructions, forms, and guidance to the CAAs. The instructions, forms, and guidance will include the CSBG Act (Section 676(b)(11)) requirements, the Iowa Administrative Code (427-21.6) requirements, the requirements in policy #1404, and the requirements in CSBG organizational standards 4.2 and 4.3 (see policy #2301).

Application Issue Date and Due Date: HHS will issue the application instructions, forms, and guidance to the CAAs no later than April 1st. The application will be due no sooner than June 1st.

HHS requires CAAs to complete and submit a "FULL" application on even-numbered federal fiscal years and an "ABBREVIATED" application on odd-numbered federal fiscal years (see policy #1404).

1403 Results-Oriented Management and Accountability (ROMA)

ROMA is a performance-based initiative designed to preserve the anti-poverty focus of community action and to promote greater effectiveness among States and CAAs receiving CSBG program funds. The ROMA cycle (shown below) illustrates the ROMA implementation actions that focus on results-oriented management and results-oriented accountability.



The application requires CAAs to follow the ROMA cycle of assessment, planning, implementation, achievement of results, and evaluation for planning and administering their CSBG program. This ensures that the CAA's CSBG program is outcome-based, anti-poverty focused, and tied directly to community assessments. This also ensures the CAA's application meets the ROMA requirements in the CSBG Act (Section 676(b)(12)) and CSBG organizational standards 4.2 and 4.3 (see policy #2301).

1404 Application Requirements

The application requires CAAs to follow the ROMA cycle of assessment, planning, implementation, achievement of results, and evaluation for planning and administering their CSBG program.

Annual CAA applications, at a minimum, will require the following:

Assessment:

- CAAs must use their community assessment report to plan programs and services to address individual and family needs, and to plan initiatives to address community needs.

Planning and Implementation:

- CAAs must plan and determine the individual and family programs and services, and the community initiatives their CAA will implement and be significantly involved in during the CSBG program year.
- CAAs must use their mission statement and community assessment report when planning their individual and family programs and services, and community initiatives.
- CAAs must review all the Community Action National Performance Indicators (NPIs) and identify the ones that capture the outcomes their CAA plans to achieve through their planned individual and family programs and services, and community initiatives. For each Community Action NPI their CAA identifies, their CAA will set a performance target and track and report the progress and outcomes during the CSBG program year.

Achievement of Results:

- CAAs must report the progress and outcomes of their individual and family programs and services, and community initiatives. CAAs must involve their leadership and governing board in their reporting processes.

Evaluation:

- CAAs must review their individual and family programs and services annual outcomes, and community initiatives annual outcomes. CAAs must involve their leadership and governing board in the review of their annual outcomes.

Additional Information (only required with a “FULL” application):

CAAs must explain how their CAA carries out:

- Individual and community eligibility requirements
- CSBG Act programmatic assurances

Other Required Information:

CAAs must submit the following documents:

- CSBG program budget
- Certification of federal and state assurances

- Governing board member roster
- Nonprofit Rate Agreement (if applicable)
- Cost allocation plan (if applicable)

CAAs are required to use the services of a ROMA-certified trainer or ROMA-certified implementer in the implementation of their application. CAAs are required to include supporting documentation that verifies a ROMA-certified trainer or ROMA-certified implementer was utilized by the CAA in the implementation of the application.

1405 Governing Board Application Review and Approval

The CAA's governing board must fully participate in the development (assessment) and planning of the CAA's application. CAAs are required to include supporting documentation that verifies the governing board's full participation in the assessment and planning of the application, and that the governing board received and approved the application before submittal.

1406 HHS Application Review and Acceptance

HHS is responsible for reviewing each CAA application. Iowa Administrative Code (421-21.7) includes review and acceptance requirements.

Applications that meet the application requirements will be accepted by HHS. Once accepted, HHS will send the CAA an application acceptance letter.

CAAs will be contacted by HHS if HHS has determined through its review process that their application does not meet the application requirements. HHS will send the CAA an application acceptance letter once the CAA addresses HHS's application questions and requests.

HHS will issue the CAA a CSBG contract after the CAA's application has been accepted, HHS has confirmed that the CAA is eligible for federal assistance programs (see policy #1514), and the CAA is not at risk as determined by HHS (see policy #2204).

1407 Assurances

As part of the application process, the CAA's Executive Director and CAA's Board President/Chair will be required to review, agree to, and certify, a list of federal and state assurances. At a minimum, the assurances will include the federal assurances in the CSBG Act (Section 676).

1408 Allowable CSBG Funded Activities

See policy #1701.

1409 Community Assessment

CAAs are required to complete and issue a community assessment report. The community assessment report must identify individual, family, and community needs within their CAA's service area. CAAs must use the report to plan programs and services to address individual and family needs, and to plan initiatives to address community needs.

Federal CSBG community assessment requirements are in the CSBG Act (676(b)(11)), CSBG organizational standards CATEGORY 3 (see policy #2301), and CSBG organizational standards 1.2, 2.2, 4.2, and 6.4 (see policy #2301).

State CSBG community assessment requirements are in the Iowa Administrative Code (421-21.6(4)).

Needs Assessment Committee:

The Needs Assessment Committee is a planning committee made up of HHS staff, CAA CSBG staff, and ICAA staff. The committee is responsible for planning and conducting CAA community assessment surveys and customer satisfaction surveys. Results from the surveys may be used by the CAAs for planning, developing, and prioritizing CAA programs and services, and community initiatives; and for developing a CAA community assessment report.

1410 Strategic Plans

CAAs are required to have an agency-wide strategic plan. See policy #2301 (CSBG organizational standard 4.3 and CATEGORY 6) for CAA requirements.

1411 Mission Statement

CAAs are required to have a mission statement. See policy #2301 (CSBG organizational standard 4.1) for CAA board governance requirements.

1500: Policies

1501 Affordable Care Act (Information and Referral)

OCS, CSBG Information Memorandum, Transmittal #143, provides the requirements and guidance for using CSBG program funds and resources to support information and referral for Affordable Care Act benefits and services.

1502 AmeriCorps (Federal Matching Requirements)

CSBG program funds may be used by CAAs to meet the cost sharing requirements for the Corporation for National and Community Service AmeriCorps program (OCS, CSBG Information Memorandum, Transmittal #139). Cost sharing requirements for the Corporation for National and Community Service AmeriCorps program are also addressed in the CSBG Contract (Special Terms and Conditions, 28.8).

1503 Charity Tax Credit Program

A charity tax credit program has not been enacted in the State of Iowa.

1504 Child Support Services

CAAs are required (CSBG Act, Section 678G(b)) to inform custodial parents in single-parent families that participate in CAA programs or services about the availability of child support services, and refer eligible parents to the child support offices of state and local governments.

1505 Client Appeal and Hearing Procedures

CAAs are required to have client appeal and hearing procedures that meet or exceed the requirements in the CSBG Contract (Special Terms and Conditions, 24.0) and Iowa Administrative Code (421-21.14).

1506 Client Confidentiality

CAAs are required to comply with the client confidentiality policy requirements in the CSBG Contract (Special Terms and Conditions, Article 23.0).

1507 Client Income Eligibility and Verification

Iowa's CSBG State Plan and Application (Section 12: Individual and Community Income Eligibility Requirements) includes the client income eligibility threshold (poverty line percentage) for Iowa's CSBG program. If applicable federal legislative actions or federal guidance permit HHS to adopt a poverty line percentage that is higher than the percentage in Iowa's CSBG State Plan and Application, HHS shall adopt the highest percentage permissible for Iowa's CSBG program. HHS shall issue a notice of such an

action and any associated guidance to the CAAs through an Iowa CSBG Program Policy notice.

CAAs providing CSBG-funded services or benefits to clients are required to verify the client's income. CAAs must use Iowa's Low-Income Home Energy Assistance Program (LIHEAP) procedures for verifying the income (see the State of Iowa--LIHEAP Procedures Manual). Once the income has been verified, the CAA must use the most current federal Poverty Guidelines for determining the client's eligibility for the CSBG services or benefits.

LIHEAP Automatically Eligible Households

CAAs can use LIHEAP's automatically eligible income documentation to verify a client's income for CSBG funded services or benefits. Once the income has been verified, the CAA must use the most current federal Poverty Guidelines for determining the client's eligibility for the CSBG services or benefits.

Income Eligibility for General/Short Term Services

For emergency and non-emergency general/short term CSBG funded services or benefits, CAAs can use proxy income verification procedures (obtaining a client's income verification through another CAA program) or self-declaration of income procedures to verify a client's income. Once the income has been verified, the CAA must use the most current federal Poverty Guidelines for determining the client's eligibility for the CSBG services or benefits.

Income Eligibility for Families with Foster Children or Youth who are Wards of the Court

The public funds for the child's or youth's support should not be used when verifying the family's income for CSBG funded services or benefits. Once the income has been verified, the CAA must use the most current federal Poverty Guidelines for determining the family's eligibility for the CSBG services or benefits.

1508 Clients Served by CAA Programs Co-funded with CSBG

CAAs that use CSBG program funds to co-fund other CAA programs are required to ensure a pro rata share of clients (at or below Iowa's CSBG client income eligibility threshold) receiving the co-funded program's services or benefits must be equivalent to, or greater than, the percentage of CSBG program funds co-funding the program.

When CSBG program funds are used by a CAA to co-fund a CAA program, the CAA must follow the co-funded program's rules for verifying client income and determining client eligibility.

1509 Code of Conduct (Code of Ethics)

CAAs must have adopted ethics standards and employees must receive training on those standards (CSBG Contract, Contingent Terms, Section 8F). The ethics standards must include standards of responsibility and obedience to law, fairness, and honesty (or equivalent standards). The CAA is responsible for having the standards and training information available for HHS inspection.

1510 Community-targeted Services

CAA CSBG-supported community-targeted services must benefit low-income communities. The CAA is responsible for having supporting information available for HHS inspection.

1511 Conflict of Interest (Employees)

CAAs must have policies regarding conflicts of interest and employees must receive training on the policies (CSBG Contract, Contingent Terms, Section 8F). The policies must meet or exceed the requirements in the CSBG Contract (Special Terms and Conditions, Articles 11.0 and 12.0; General Terms, 2.12.40). The CAA is responsible for having the policies and training information available for HHS inspection.

1512 Construction of Facilities

CSBG program funds shall not be used for the construction of facilities. The CSBG Contract (Special Terms and Conditions, Article 19.0) and Iowa Administrative Code (421-21.10) includes CSBG activities that are ineligible for CSBG program funding.

Waiver Request

In cases of extraordinary circumstances, CAAs may request to waive the construction of facilities limitation (CSBG Act, Section 678F(a)(2)). CAA waiver requests must be submitted to HHS and address the waiver application requirements in OCS, CSBG Information Memorandum, Transmittal #60. As addressed in the information memorandum, HHS will be responsible for submitting the request to OCS. CAAs interested in obtaining a construction of facilities waiver must contact HHS for request and submittal instructions.

1513 CSBG Organizational Standards

See policy section #2300.

1514 Debarment and Suspension

CAAs are not allowed to participate in Iowa's CSBG program in any capacity if they are debarred, suspended, or otherwise found to be ineligible for participation in federal assistance programs. The CSBG Contract (Special Terms and Conditions, Article 28.5; and Iowa's CSBG State Plan and Application (Section 15: Federal Certifications (Debarment))) include debarment and suspension terms and conditions.

Prior to issuing a CSBG contract to a CAA, HHS will confirm (by consulting the ineligible parties list: System for Award Management) whether or not the CAA is eligible for federal assistance programs.

1515 Disaster Recovery

OCS, CSBG Information Memorandum, Transmittal #154, provides the requirements and guidance for using CSBG program funds and resources to address major disasters.

1516 Drug Free Workplace

CAAs are required to comply with the drug-free workplace requirements in the CSBG Contract (General Terms, 3.1.3) and Iowa's CSBG State Plan and Application (Section 15: Federal Certifications (Drug-Free Workplace Requirements)).

1517 Employee Development (Employee Training)

CAAs are required to conduct or make available employee development and training on an ongoing basis. See policy #2301 (CSBG organizational standard 7.9) for CAA requirements.

1518 Employee Evaluations

CAAs are required to have a policy in place for regular written evaluations of employees. See policy #2301 (CSBG organizational standard 7.6) for CAA requirements.

1519 Employee Orientation

CAAs are required to conduct new employee orientations. See policy #2301 (CSBG organizational standard 7.8) for CAA requirements.

1520 Equipment Purchasing, Leasing, Disposing, Inventory, and Maintenance

The CSBG Contract (Special Terms and Conditions, 28.15) includes CAA equipment purchasing, leasing, disposing, inventory, and maintenance requirements. “Equipment” shall follow the definition as provided in 45 CFR 75.2 Definitions - Equipment, which includes information technology systems.

CAAs must receive prior approval from HHS to purchase or lease equipment (including vehicles) and other capital expenditures that involve \$10,000 or more (per calendar year) of CSBG program funds. To request an HHS review and decision for the purchase or lease, CAAs must complete and submit the Equipment, Vehicle, and Other Capital Expenditures Purchase/Lease Request form. HHS will respond to the request within fourteen (14) calendar days of its receipt of the request.

Vehicle Transfers to the CSBG Program:

CAAs must receive prior approval from HHS to transfer a CAA vehicle to its CSBG program. To request an HHS review and decision for a vehicle transfer, CAAs must complete and submit the Vehicle Transfer Request form. HHS will respond to the request within fourteen (14) calendar days of its receipt of the request.

1521 Fundraising

CAAs are required to comply with the fundraising and investment management costs requirements in 45 CFR 75.442.

1522 Healthy Marriage Initiatives

CSBG program funds may be used by CAAs for planning, coordinating, integrating, strengthening, and expanding public and private assistance related to the activities known as the Healthy Marriage Initiative (OCS, CSBG Information Memorandum, Transmittal #89).

1523 Housing and Urban Development (Federal Matching Requirements)

CSBG program funds may be used by CAAs to meet matching requirements for Department of Housing and Urban Development McKinney-Vento Homeless Assistance programs (OCS, CSBG Information Memorandum, Transmittal #135). Matching requirements for Department of Housing and Urban Development McKinney-Vento Homeless Assistance programs are also addressed in the CSBG Contract (Special Terms and Conditions, Article 28.8).

1524 Insurance

The CSBG Contract (General Terms, 2.7.) includes CAA insurance requirements.

1525 Iowa CSBG Information Memorandums

HHS discontinued issuing Iowa CSBG program policy through Iowa CSBG Information Memorandums prior to October 1, 2010. Iowa's CSBG program policies are included in this manual and in Iowa CSBG Program Policy notices. New policies will be issued by HHS through Iowa CSBG Program Policy notices or updates/revisions to this manual.

1526 Job Descriptions

CAAs are required to have written job descriptions for all positions at the agency. See policy #2301 (CSBG organizational standard 7.3) for CAA requirements.

1527 Land (Purchase or Improvement)

CSBG program funds shall not be used to purchase or improve land. The CSBG Contract (Special Terms and Conditions, Article 19.0) and Iowa Administrative Code (421-21.10) include CSBG activities that are ineligible for CSBG program funding.

Waiver Request

In cases of extraordinary circumstances, CAAs may request to waive the purchase of land limitation (CSBG Act, Section 678F(a)(2)). CAA waiver requests must be submitted to HHS and address the waiver application requirements in OCS, CSBG Information Memorandum, Transmittal #60. As addressed in the information memorandum, HHS will be responsible for submitting the request to OCS. CAAs interested in obtaining a purchase of land waiver must contact for request and submittal instructions.

1528 LIHEAP Planning and Administration Costs

The CSBG Contract (Special Terms and Conditions, Article 28.9) includes CAA requirements for using CSBG program funds for LIHEAP planning and administration costs.

LIHEAP Assurance 16 Costs

CSBG program funds may be used to pay for LIHEAP costs associated with administering LIHEAP Assurance 16 and LIHEAP program support activities (LIHEAP Statute, Section 2605(b)(16)). Federal guidance for using CSBG program funds for LIHEAP Assurance 16 and LIHEAP program support activities is included in OCS, LIHEAP IM 2000-12.

1529 Limited English Proficiency (Translation and Interpretation Services)

CAAs have a legal obligation to provide oral and written language assistance to limited English proficiency (LEP) persons receiving (or potentially receiving) CAA services. CAA expenses incurred in the provision of LEP services to recipients or potential recipients may be covered with CSBG program funds.

Federal guidance on serving persons with limited English proficiency is provided in OCS, CSBG Information Memorandum, Transmittal #50.

1530 Living Wage Household and Living Wage Job

For Iowa's CSBG program, a "living wage household" is defined as a household above 200% of the federal Poverty Guidelines, and a "living wage job" is defined as a job that pays above 200% of the federal Poverty Guidelines for a one (1) person household.

1531 Lobbying Activities

CSBG program funds shall not be used by the CAA to support lobbying activities to influence proposed or pending federal or state legislation or appropriations. The CSBG Contract (Special Terms and Conditions, Article 28.2) and Iowa's CSBG State Plan and Application (Section 15: Federal Certifications (Lobbying)) include CAA requirements for using CSBG program funds for lobbying activities.

1532 Memberships, Subscriptions, And Professional Activities

The CSBG Contract (Special Terms and Conditions, Article 28.6) includes CAA requirements for using CSBG program funds to pay for memberships, subscriptions, and professional activities.

For membership costs to a civic or community organization that require HHS prior approval, CAAs must complete and submit the **Civic or Community Organization Membership Request form**. HHS will respond to the request within fourteen (14) calendar days of receipt of the request.

1533 Nepotism

CAAs must have a nepotism policy and employees must receive training on the policy (CSBG Contract, Contingent Terms, Section 8F). The policy must include procedures for the disclosure of familial relationships among employees and between employees and members of the governing board. The CAA is responsible for having the policy and training information available for HHS inspection.

1534 Non-discrimination (Civil Rights Requirements)

CAAs must comply with the non-discrimination provisions in the CSBG Act (Section 678F(c)) and Iowa Administrative Code (421-21.6(3)), and the civil rights requirements in the CSBG Contract (Contingent Terms, Section 3.1.3)

1535 Non-Citizens

CAAs are allowed to use CSBG program funds to serve non-citizens. Non-citizens cannot be banned from CSBG-funded services or benefits because of their alien status.

Federal guidance for using CSBG program funds to serve non-citizens is provided in OCS, CSBG Information Memorandum, Transmittal #30.

1536 Personnel Policies

CAAs are required to have written personnel policies. See policy #2301 (CSBG organizational standards 7.1 and 7.2) for CAA requirements.

1537 Political Activities

Political activities ineligible for CSBG program funding are included in the CSBG Contract (Special Terms and Conditions, Article 19.0) and Iowa Administrative Code (421-21.10(1)).

1538 Religious Activity Prohibitions

CSBG program funds shall not be used to support inherently religious activities, such as religious instruction, worship, or proselytization. CAAs must separate their inherently religious activities from their CSBG funded services. The CSBG Contract (Special Terms and Conditions, Article 28.1) includes CAA provisions for using CSBG program funds for religious activities.

1539 Results-Oriented Management and Accountability (ROMA) System

The CSBG Contract (Special Terms and Conditions, Article 28.10) and Iowa's CSBG State Plan and Application (Section 13: Results-Oriented Management and Accountability (ROMA) System) require CAAs to participate in the ROMA system established by HHS.

See policies #1403, #1404, #2004, and #2005 for Iowa CSBG program ROMA system policies, procedures, and guidance.

1540 Retention of Records

The CSBG Contract (General Terms, 2.12.25) includes CAA requirements for retaining CSBG program records.

1541 Risk Assessment

CAAs are required to complete a comprehensive risk assessment. See policy #2301 (CSBG organizational standard 4.6) for CAA requirements.

1542 Same-Sex Marriage Provisions

The CSBG Contract (Special Terms and Conditions, Article 28.12) includes CAA same-sex marriage provisions and requirements.

1543 Smoking (Pro-Children Act of 1994)

CAAs are required to comply with the Pro-Children Act requirements in the CSBG Contract (Contingent Terms, 3.1.3) and Iowa's CSBG State Plan and Application (Section 15: Federal Certifications (Environmental Tobacco Smoke)).

1544 Succession Plan

CAAs are required to have a written succession plan for the CAA Executive Director. See policy #2301 (CSBG organizational standard 4.5) for CAA requirements.

1545 Trafficking Victims Protection Act (Forced Labor)

The CSBG Contract (Special Terms and Conditions, Article 28.4) includes CAA Trafficking Victims Protection Act requirements.

1546 Two-Generation Approaches

OCS, CSBG Information Memorandum, Transmittal #149, provides requirements and guidance for using CSBG program funds to support and implement two-generation approaches to increase family economic security and well-being.

1547 Volunteers and Volunteer Hours

CAAs are required to document and report their volunteer counts and volunteer hours. See policy #2301 (CSBG organizational standard 2.4) for CAA requirements.

Value of Volunteer Hours

For Iowa's CSBG program, the value of one volunteer hour is equal to the current federal minimum wage. To calculate the value of volunteer hours, multiply the number of volunteer hours by the current federal minimum wage.

1548 Voter Registration

Voter registration activities ineligible for CSBG program funding are included in the CSBG Contract (Special Terms and Conditions, Article 19.0) and Iowa Administrative Code (421-21.10(1)).

Federal guidance on voter registration activities is provided in OCS, CSBG Information Memorandum, Transmittal #81.

1549 Whistleblower

CAAs are required to have a whistleblower policy that meets or exceeds the requirements in the CSBG Contract (Contingent Terms, 3.1.5). See policy #2301 (CSBG organizational standard 7.7) for additional CAA requirements.

1550 Mortgage Payment Assistance

OCS, CSBG Information Memorandum, Transmittal #163, provides the requirements and guidance for using CSBG program funds for mortgage payment assistance.

1551 Incentive Pay and Other Special Pay

The CSBG Contract (Special Terms and Conditions, Article 28.14) includes CAA requirements for using CSBG program funds for incentive pay or other additional compensation to employees.

1552 School Choice

CSBG program funds may be used to provide emergency learning scholarships and other supports for the educational needs of low-income school age students and families impacted by school closure. The requirements and guidance are included in Executive Order 13969 and OCS, CSBG Dear Colleague Letter, CSBG-DCL-2021-07.

1553 Iowa CSBG Program Policy Notices

HHS will issue new Iowa CSBG program policies through Iowa CSBG Program Policy notices or updates/revisions to this manual.

1600: Contracts

1601 Contracts

Annually, HHS will issue a CSBG contract to each CAA. CSBG contracts will be issued after the CAA's annual CSBG Community Action Plan and Application has been reviewed and accepted by HHS (see policy #1406 and Iowa Administrative Code (421-21.6(5))), HHS has confirmed that the CAA is eligible for federal assistance programs (see policy #1514), and the CAA is not at risk as determined by HHS (see policy #2204).

A CAA's CSBG contract becomes effective when the CAA's Executive Director, CAA's Board President/Chair, and the HHS Director of Community Action Agencies have all signed the contract.

Iowa Administrative Code (421-21.6(5)) includes general CSBG contract requirements.

1602 Receipt of Federal Funds

See policy #1301.

1603 Contract Period

CSBG contracts will be issued for a period of fifteen (15) months. CSBG contracts will have a start date of October 1st and an end date of December 31st of the following year. The CAA's Executive Director may contact HHS and request that the CAA's CSBG contract period be reduced to twelve (12) months.

CAAs are required to expend all of their CSBG program funds from their current CSBG contract prior to expending their CSBG program funds from a subsequent CSBG contract.

1604 Amounts

CSBG contract amounts are set using Iowa's CSBG allocation criteria and formula. Iowa's CSBG allocation criteria and formula are addressed in policy #1302 and in Iowa's CSBG State Plan and Application (Section 7: State Use of Funds (Eligible Entity Allocation)).

1605 Carry-Over Balances

See policy #1303.

1606 Extensions

The CSBG Contract (Special Terms and Conditions, Article 14.2) addresses CSBG contract end date extensions.

1607 Amendments

The CSBG Contract (Special Terms and Conditions, Article 10.2) and Iowa Administrative Code (421-21.9) address amending CSBG contracts.

HHS will respond to all amendment requests within fourteen (14) calendar days of receipt of the request. Once an amendment request is approved, HHS will prepare and provide the CAA with the necessary documents and instructions to execute the amendment.

All amendment requests must be submitted to HHS thirty (30) calendar days prior to the end date of the CAA's CSBG contract. Amendment requests submitted within the final thirty (30) calendar days of the CSBG contract's end date may not be accepted by HHS.

1608 Budget Deviations (Cost Category Expenditure Deviations)

Iowa Administrative Code (421-21.9(2)) and CSBG Contract (Special Terms and Conditions, Article 14.3) address CSBG contract budget deviations.

1609 Payment Refusal

Iowa Administrative Code (421-21.8(2)) and CSBG Contract (Special Terms and Conditions, Article 14.5) address CSBG contract payment refusal.

1700: Fiscal

1701 Allowable Costs (cost Principals)

CAAs are required to assure and use their CSBG program funds for programs, services, and initiatives that are consistent with the requirements of the CSBG Act (Section 676(b)(1)) and Iowa Administrative Code (421-21.3).

Allowable costs for Iowa's CSBG program are also addressed in the CSBG Contract (Special Terms and Conditions, Article 17.0).

1702 CSBG Monthly Funding Request and Expenditures Report

During the contract period, for each month in which activity occurred, the CAA must complete and submit a signed CSBG Monthly Funding Request and Expenditures Report form detailing CSBG program expenditures. HHS will provide the report forms, instructions, and guidance for completing and submitting the monthly reports.

Due Date: The CSBG Contract (Special Terms and Conditions, Article 8.0) includes the due date requirements for CAA CSBG financial reports.

1703 Final CSBG Expenditures Report

CAAs are required to complete and submit a final CSBG expenditures report. The CSBG final expenditures report includes final expenditures and a final request for reimbursement (if applicable). CAAs must use the **CSBG Monthly Funding Request and Expenditures Report** forms and identify them as the final report for this purpose.

Due Date: The CSBG Contract (Special Terms and Conditions, Article 8.0) includes the due date requirements for CAA CSBG financial reports.

1704 Electronic Submission of Reports

CAAs may submit their CSBG funding request and expenditures reports electronically.

1705 Advances

The CSBG Contract (Special Terms and Conditions, Article 14.4) includes procedures for requesting a CSBG funding advance.

1706 CSBG Monthly Funding Request and Expenditures Report Review and Approval

All CAA CSBG funding request and expenditures reports will be tracked, reviewed, and approved by HHS staff. HHS will track and review reports within fourteen (14) calendar days of the receipt of the reports. Once approved, the reports will be forwarded for payment processing.

- **Tracking:** Logging the date HHS received the report; confirming correct CAA signatures
- **Review:** Checking computation; checking budget line items; confirming the request does not exceed drawdown limits; determining if the request is feasible

If a CAA's CSBG funding request and expenditures report does not meet the tracking and review requirements, HHS will contact the CAA and request the CAA correct the issues. If there are issues with a report, payment processing delays may occur.

1707 Administrative Costs

CAAs may use their CSBG program funds for administrative costs. Federal guidance in OCS, CSBG Information Memorandum, Transmittal #37, clarifies the definition and allowability of direct CSBG program and administrative costs under the CSBG Act.

1708 Cost Allocation Plans

The CSBG Contract (Special Terms and Conditions, Article 17.3) addresses CAA cost allocation plans. See policy #2301 (CSBG organizational standard 8.12) for additional CAA requirements.

1709 Nonprofit Rate Agreements (Indirect Cost Rates)

The CSBG Contract (Special Terms and Conditions, Article 17.2) includes information regarding CAA indirect costs. See policy #2301 (CSBG organizational standard 8.12) for additional CAA requirements.

Federal guidance on indirect cost rate principles is provided in OCS, CSBG Information Memorandum, Transmittal #20.

1710 Interest Earned

The CSBG Contract (Special Terms and Conditions, Article 18.0) includes CAA retention and remittance requirements for interest earned on advances of CSBG program funds.

1711 CSBG Contract Budget Amendment Requests

See policy #1607.

1712 Budget Deviations (Cost Category Expenditure Deviations)

See policy #1608.

1713 Audits

All CAAs must be audited annually using audit policies and procedures conforming to 45 CFR 75.501 requirements. The CSBG Contract (Special Terms and Conditions, Article 20.0) includes CAA annual audit requirements. See policy #2301 (CSBG organizational standards 8.1 and 8.2) for additional CAA and CAA board governance requirements.

Annual Audit Procurement

The CSBG Contract (Special Terms and Conditions, Article 20.2) includes CAA annual audit procurement requirements. See policy #2301 (CSBG organizational standard 8.5) for additional CAA requirements.

Due Date: The CSBG Contract (Special Terms and Conditions, Article 8.0) includes the due date requirements for CAA annual audit reports.

All CAA annual audit reports submitted to HHS will be tracked and reviewed by HHS according to its processes and procedures. Once an audit report is received, HHS has 180 calendar days to complete its tracking and review process.

- **Tracking:** Logging the date HHS received the annual audit; confirming the annual audit was received by the due date
- **Review:** Reviewing the findings and questioned costs (if any) in the annual audit; reviewing the expenditures reported in the annual audit; confirming the provisions in the CSBG Contract (Special Terms and Conditions, Article 20.0) were met, and generally accepted accounting principles were followed

For each CSBG annual audit review, HHS will inform the CAA of any findings. Corrective action requirements will be administered by HHS.

Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls (Fiscal Controls and Audits and Cooperation Assurance)) HHS procedures for issuing management decisions for CAA annual audits.

See policy #2301 (CSBG organizational standards 8.2, 8.3, and 8.4) for additional CAA and CAA board governance requirements.

1714 Audit Extension Requests

Annual audit report extension requests are not allowed and will not be accepted by HHS. CAAs must submit their annual audit report on or before the due date specified in the CSBG Contract (Special Terms and Conditions, Article 8.0).

1715 Other Audits and Reviews

The CSBG Contract (Special Terms and Conditions, Article 20.6) includes information regarding other CAA audit reports and reviews.

1716 IRS Form 990

CAAs are required to complete an IRS Form 990 annually. See policy #2301 (CSBG organizational standard 8.6) for CAA requirements.

1717 Financial Reports

CAAs are required to provide an agency-wide report on revenue and expenditures and a balance sheet/statement of financial position to their governing board members at each regular board meeting. See policy #2301 (CSBG organizational standard 8.7) for additional CAA requirements.

Agency-Wide Budget

CAAs are required to have an annual agency-wide budget. See policy #2301 (CSBG organizational standard 8.9) for CAA board governance requirements.

1718 Payroll Withholding

CSBG organizational standard 8.8 (see policy #2301) includes the CAA requirements for payroll withholdings.

1719 Fiscal Policies

CAAs are required to have written fiscal policies. See policy #2301 (CSBG organizational standard 8.10) for CAA and CAA board governance requirements.

1720 Procurement Policy

CAAs are required to have a written procurement policy. See policy #2301 (CSBG organizational standard 8.11) for CAA and CAA board governance requirements.

1721 Records Retention and Destruction Policy

CAAs are required to have a written record retention and destruction policy. See policy #2301 (CSBG organizational standard 8.13) for CAA requirements.

1800: CSBG Program Reviews (Monitoring)

1801 CSBG Onsite Reviews (Monitoring)

To determine if CAAs are meeting the performance goals, administrative standards, service delivery requirements, federal and state regulations, and other requirements, HHS will conduct a **CSBG program operations review and a CSBG organizational standards assessment** of each CAA at least once during each three (3) year period (see policy #1805).

To determine if CAAs are meeting the financial management requirements, HHS will conduct an annual CSBG fiscal monitoring review (see policy section #1900).

1802 CSBG Program Operations Reviews

CSBG program operations reviews are to determine if the CAAs are meeting the performance goals, administrative standards, service delivery requirements, and other requirements established by the State of Iowa and HHS. Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls) includes CSBG program operations review information.

1803 CSBG Organizational Standards Assessments

CSBG organizational standards assessments are conducted to ensure CAAs have the appropriate capacity to deliver services to low-income people and communities.

Iowa's CSBG State Plan and Application (Section 6: Organizational Standards for Eligible Entities) establishes Iowa's CSBG organizational standards for CAAs, and Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls) includes CSBG organizational standards assessment information.

1804 Guiding Principles

HHS conducts its CSBG onsite reviews according to the three (3) CSBG Monitoring Standards: mutual respect, open communication, and joint problem solving.

- **Mutual Respect:** In working with CAA staff and CAA governing board members, HHS values and recognizes the unique knowledge, ability, and independence of each person. HHS is committed to treating all persons fairly and maintaining credibility by matching actions with words.

- **Open Communication:** Effective communication is key in facilitating good working relationships with partners, and HHS is committed to keeping the lines of communication open. The purpose of communication is to assist in developing solutions to problems, to share program improvement ideas, and to provide information on new developments in the anti-poverty field. HHS will communicate frequently through a variety of tools and media. HHS is open to contact and is committed to listening to suggestions, concerns, and to gaining an understanding of local operations, and to assisting locals in pursuing priorities.
- **Joint Problem Solving:** HHS operates under the basic belief that a team approach to problem solving is in the best interest of all parties involved. HHS believes that collectively, HHS and the CAA can arrive at the best solution to any situation. HHS wants to promote an environment in which the office and all Community Action partners will be open to change and can work together in exploring options and developing mutually agreeable solutions. The goal is to have CAAs function independently with HHS's support in an effort to meet the needs of local communities within the parameters set by legislation.

1805 Scheduling CSBG Onsite Reviews

CAAs will receive a CSBG onsite review at least once during each three (3) year period. Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls (Monitoring of Eligible Entities)) includes HHS's CSBG onsite review schedule. The schedule identifies the CAA, review type, target date, and the date of the CAA's last full CSBG onsite review.

CSBG onsite reviews will generally be conducted during the last six (6) months of the CSBG program year. HHS will contact the CAA Executive Director and the CAA CSBG staff to schedule the CSBG onsite review (see policy #1809).

HHS will follow the federal guidance on three (3) year CSBG onsite review scheduling provided in OCS, CSBG Information Memorandum, Transmittal #97.

1806 Re-scheduling CSBG Onsite Reviews

A CAA must notify HHS, as soon as possible, when a situation occurs that would require a scheduled CSBG onsite review to be postponed or changed. If this occurs, HHS will work with the CAA Executive Director to reschedule the visit.

When a situation occurs that would require HHS to postpone or change a scheduled CSBG onsite review, HHS will notify the CAA as soon as possible. HHS will work with the CAA Executive Director to reschedule the visit.

1807 CSBG Program Operations Review Instrument

During the CSBG onsite review, HHS will work with CAA staff to complete the CSBG Program Operations Review instrument (CSBG monitoring instrument). HHS's CSBG monitoring instrument, at a minimum, will include questions and procedures for reviewing the following:

- Governing board structure (tripartite)
- CAA by-laws and board materials
 - Board governance
 - Board meeting agendas, minutes, and other information
 - Board vacancies and attendance
 - Board manuals
 - Board policies and procedures
- CSBG financial and program reports
- CAA audits and risk assessments
- ROMA system
 - Community Action National Performance Indicators (NPIs) data review and verification
 - Community Action NPIs targeting and reporting
- CAA policies, procedures, and operations

Desk-Monitoring (Desk-Reviews):

CAA documents and materials that are, or can be made readily available to HHS, are necessary for completing the CSBG onsite review, and would not require HHS to visit the CAA to inspect; they may be reviewed at the HHS office as part of the CAA's CSBG onsite review. It is HHS's discretion to select the CAA documents and materials to desk-review.

1808 CSBG Organizational Standards Assessment Instrument

During the CSBG onsite review, HHS will work with CAA staff to complete the CSBG Organizational Standards Assessment instrument. The CSBG Organizational Standards Assessment instrument includes the 58 CSBG organizational standards for private, nonprofit CSBG eligible entities, developed by the CSBG Organizational Standards Center of Excellence, guidance, and procedures for assessing a CAA.

Iowa's CAAs are required to meet the 58 CSBG organizational standards for private, nonprofit CSBG eligible entities (CSBG Contract, Special Terms and Conditions, Article 28.11). The 58 CSBG organizational standards are listed in policy #2301.

1809 CSBG Onsite Review Procedures

The following are HHS's procedures for conducting CSBG onsite reviews:

1. HHS will contact the CAA Executive Director and the CAA CSBG staff to schedule the CSBG onsite review.
2. At least thirty (30) calendar days prior to the CSBG onsite review, HHS will provide the CAA a CSBG onsite review engagement letter, a copy of the CSBG program operations review instrument, a copy of the CSBG organizational standards assessment instrument, a list of data that will be inspected (see policy #2003), and any other information necessary for conducting the review.
3. HHS will conduct an exit meeting with the CAA Executive Director, CAA CSBG staff, and/or other appropriate CAA staff once the CSBG onsite review of information has been completed. HHS will work with the CAA Executive Director to schedule the exit meeting.
4. CSBG Program Operations Review Report: No later than sixty (60) calendar days following the CSBG onsite review exit meeting, HHS will complete and send the CAA Executive Director and CAA Board President/Chair a review letter/report. If HHS does not identify any deficiencies requiring corrective action, a technical assistance plan (TAP), or quality improvement plan (QIP), the review letter/report will be completed and close the CSBG program operations review. If HHS does identify deficiencies requiring corrective action, a TAP, or a QIP, at a minimum, the review letter/report will:
 - Inform the CAA of the deficiencies
 - Require the CAA to correct the deficiencies
 - Include a due date or timeline for the CAA to correct the deficiencies
 - If appropriate or necessary, HHS will offer the CAA training and technical assistance to address the deficiencies, or require the CAA to address the deficiencies with other training and technical assistance.

HHS will not require training and technical assistance to address the deficiencies if the CAA has the expertise and skills to correct the deficiencies and can correct the deficiencies in a reasonable amount of time.

Corrective Action:

CAAs with deficiencies that HHS has determined do not require training and technical assistance to address will be given at least sixty (60) calendar days to correct the deficiencies.

The CSBG program operations review will not be considered complete until HHS determines the CAA's corrective actions have been completed and the deficiencies identified in the review letter/report have been corrected. Once corrected, HHS will complete and send the CAA Executive Director and the CAA Board President/Chair a letter accepting the corrective actions and closing the CSBG program operations review.

CAAs that fail to meet the requirements in the review letter/report will be required to work with HHS on a technical assistance plan or be required to develop and implement a quality improvement plan.

Deficiencies corrected by the CAA, and determined by HHS to be corrected prior to HHS issuing the review letter/report, will be identified in the review letter/report as corrected deficiencies.

Technical Assistance Plan:

CAAs with deficiencies, that HHS has determined require training and technical assistance to correct, will be required to work with HHS on developing a technical assistance plan (TAP) to correct the deficiencies. HHS will adhere to the TAP requirements in the CSBG Act (Section 678C) and the federal guidance provided in OCS, CSBG Information Memorandum, Transmittal #116, when developing a TAP with a CAA.

The CSBG program operations review will not be considered complete until HHS determines the CAA has met the TAP requirements. Once the TAP requirements are met, HHS will complete and send a letter to the CAA Executive Director and the CAA Board President/Chair stating that the TAP requirements have been met and the CSBG program operations review is complete.

CAAs that fail to meet the TAP requirements will be required to work with HHS on another technical assistance plan or be required to develop and implement a quality improvement plan, and HHS may conduct a follow-up CSBG onsite review (see policy #1814).

Quality Improvement Plan:

CAAs with one or more significant deficiencies, as determined by HHS, will be required to develop and implement a quality improvement plan (QIP) to correct the deficiencies. HHS will adhere to the QIP requirements in the CSBG Act

(Section 678C) and the federal guidance provided in OCS, CSBG Information Memorandum, Transmittal #116, when requiring a CAA to develop and implement a QIP.

Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls) includes HHS's process for reporting QIPs to OCS.

The CSBG program operations review will not be considered complete until HHS determines the CAA has met the QIP requirements. Once the QIP requirements are met, HHS will complete and send the CAA Executive Director and the CAA Board President/Chair a letter stating that the QIP requirements have been met and the CSBG program operations review is complete.

CAAs that fail to meet the QIP requirements will receive a follow-up CSBG onsite review (see policy #1814).

5. CSBG Organizational Standards Assessment Report:

No later than sixty (60) calendar days following the CSBG onsite review exit meeting, HHS will complete and send the CAA Executive Director and CAA Board President/Chair an assessment letter/report and a copy of the completed CSBG Organizational Standards Assessment instrument. If HHS does not identify any unmet standards, the assessment letter/report will complete and close the CSBG organizational standards assessment. If HHS does identify unmet standards, at a minimum, the assessment letter/report will:

- Inform the CAA of the unmet standards
- Require the CAA to correct the unmet standards
- Include a due date or timeline for the CAA to correct the unmet standards
- If appropriate or necessary, HHS will offer the CAA training and technical assistance to address the unmet standards, or require the CAA to address the unmet standards with other training and technical assistance

HHS will not require training and technical assistance to address the unmet standards if the CAA has the expertise and skills to correct the unmet standards and can correct the unmet standards in a reasonable amount of time.

Corrective Action:

CAAs with unmet standards that HHS has determined do not require training and technical assistance to address will be given at least sixty (60) calendar days to correct the unmet standards.

The CSBG organizational standards assessment will not be considered complete until HHS determines the CAA's corrective actions have been completed and the unmet standards identified in the assessment letter/report have been corrected. Once corrected, HHS will complete and send the CAA Executive Director and the CAA Board President/Chair a letter accepting the corrective actions and closing the CSBG organizational standards assessment.

CAAs that fail to meet the requirements in the assessment letter/report will be required to work with HHS on a technical assistance plan or be required to develop and implement a quality improvement plan.

Unmet standards corrected by the CAA, and determined by HHS to be corrected prior to HHS issuing the assessment letter/report, will be identified in the assessment letter/report as corrected standards.

Technical Assistance Plan:

CAAs with unmet standards (that HHS has determined require training and technical assistance to address) will be required to work with HHS on developing a technical assistance plan (TAP) to correct the unmet standards. HHS will adhere to the TAP requirements in the CSBG Act (Section 678C) and the federal guidance provided in OCS, CSBG Information Memorandum, Transmittal #116, when developing a TAP with a CAA.

The CSBG organizational standards assessment will not be considered complete until HHS determines that the CAA has met the TAP requirements. Once the TAP requirements are met, HHS will complete and send a letter to the CAA Executive Director and the CAA Board President/Chair stating that the TAP requirements have been met and the CSBG organizational standards assessment is complete.

CAAs that fail to meet the TAP requirements will be required to work with HHS on another technical assistance plan or be required to develop and implement a quality improvement plan, and HHS may conduct a follow-up CSBG onsite review (see policy #1814).

Quality Improvement Plan:

CAAs with multiple unmet standards that HHS determines reflect organizational challenges and risk will be required to develop and implement a quality improvement plan (QIP) to correct the unmet standards. HHS will adhere to the QIP requirements in the CSBG Act (Section 678C) and the federal guidance provided in OCS, CSBG Information Memorandum, Transmittal #116, when requiring a CAA to develop and implement a QIP.

Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls) includes HHS's process for reporting QIPs to OCS.

The CSBG organizational standards assessment will not be considered complete until HHS determines that the CAA has met the QIP requirements. Once the QIP requirements are met, HHS will complete and send a letter to the CAA Executive Director and the CAA Board President/Chair stating that the QIP requirements have been met and the CSBG organizational standards assessment is complete.

CAAs that fail to meet the QIP requirements will receive a follow-up CSBG onsite assessment (see policy #1814).

1810 CSBG Organizational Standards Agency Self-Assessment Instrument

CAAs that are not scheduled to receive a CSBG onsite review during the CSBG program year are required to complete and submit a CSBG organizational standards agency self-assessment report. CAAs must use HHS's CSBG Organizational Standards Agency Self-Assessment instrument to assess their CAA against the 58 CSBG organizational standards. HHS will provide the instrument, instructions, and guidance for completing and submitting a self-assessment report.

Iowa's CAAs are required to meet the 58 CSBG organizational standards for private, nonprofit CSBG eligible entities (CSBG Contract, Special Terms and Conditions, Article 28.11.) The 58 CSBG organizational standards are listed in policy #2301.

1811 CSBG Organizational Standards Agency Self-Assessment

CAAs that are not scheduled to receive a CSBG onsite review during the CSBG program year are required to complete and submit the CSBG Organizational Standards Agency Self-Assessment instrument. HHS will provide the self-assessment instrument, instructions, and guidance to those CAAs (see policy #1810). HHS will review and validate, through a desk-review process, each CAA self-assessment.

CAA CSBG Organizational Standards Agency Self-Assessment Due Date: CSBG organizational standards agency self-assessments are due on or before the last day of the CSBG program year.

CSBG Organizational Standards Agency Self-Assessment Report

No later than sixty (60) calendar days following the receipt of a CAA's CSBG organizational standards agency self-assessment, HHS will complete and send the CAA Executive Director an assessment letter/report. If HHS does not identify any issues with the self-assessment, the assessment letter/report will be completed and close the self-

assessment process. If HHS does identify issues with the self-assessment, at a minimum, the assessment letter/report will:

- Inform the CAA of the issues
- Require the CAA to correct the issues
- Include a due date or timeline for the CAA to correct the issues
- If appropriate or necessary, HHS will offer the CAA training and technical assistance to address the issues, or require the CAA to address the issues with other training and technical assistance

HHS will not require training and technical assistance to address the issues if the CAA has the expertise and skills to correct the issues and can correct the issues in a reasonable amount of time.

Corrective Action:

CAAs with self-assessment issues that HHS has determined do not require training and technical assistance to address will be given at least sixty (60) calendar days to correct the issues.

The self-assessment will not be considered complete until HHS determines the CAA's corrective actions have been completed and the issues identified in the assessment letter/report have been corrected. Once corrected, HHS will complete and send the CAA Executive Director a letter accepting the corrective actions and closing the self-assessment.

CAAs that fail to meet the requirements in the assessment letter/report will be required to work with HHS on a technical assistance plan or be required to develop and implement a quality improvement plan.

Technical Assistance Plan:

CAAs with self-assessment issues that HHS has determined require training and technical assistance to address will be required to work with HHS on developing a technical assistance plan (TAP) to correct the issues. HHS will adhere to the TAP requirements in the CSBG Act (Section 678C) and the federal guidance provided in OCS, CSBG Information Memorandum, Transmittal #116, when developing a TAP with a CAA.

The self-assessment will not be considered complete until HHS determines that the CAA has met the TAP requirements. Once the TAP requirements are met, HHS will complete and send a letter to the CAA Executive Director and the CAA Board

President/Chair stating that the TAP requirements have been met and the self-assessment is complete.

CAAs that fail to meet the TAP requirements will be required to work with HHS on another technical assistance plan or be required to develop and implement a quality improvement plan, and HHS may conduct a follow-up CSBG onsite review (see policy #1814).

Quality Improvement Plan:

CAAs with significant self-assessment issues that HHS determines reflect organizational challenges and risk will be required to develop and implement a quality improvement plan (QIP) to correct the issues. HHS will adhere to the QIP requirements in the CSBG Act (Section 678C) and the federal guidance provided in OCS, CSBG Information Memorandum, Transmittal #116, when requiring a CAA to develop and implement a QIP. Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls) includes HHS's process for reporting QIPs to OCS.

The self-assessment will not be considered complete until HHS determines that the CAA has met the QIP requirements. Once the QIP requirements are met, HHS will complete and send a letter to the CAA Executive Director and the CAA Board President/Chair stating that the QIP requirements have been met and the self-assessment is complete.

CAAs that fail to meet the QIP requirements will receive a follow-up CSBG onsite review (see policy #1814).

1812 Governing Board Meeting Observations and Reviews

HHS may conduct CAA governing board meeting observations and reviews. HHS will contact the CAA Executive Director to schedule a board meeting observation.

HHS will complete the **Board Meeting Observation Assessment** form after conducting the board meeting observation.

1813 New Entities (CSBG Onsite Reviews)

HHS will conduct a CSBG onsite review for each newly designated entity within 180 calendar days after the completion of the first year in which such entity receives funds through Iowa's CSBG program. The CSBG onsite review will include a CSBG program operations review, a CSBG organizational standards assessment, a CSBG fiscal monitoring review, and at least one governing board meeting observation and review.

1814 Follow-up CSBG Onsite Reviews

HHS will conduct follow-up CSBG onsite reviews, including prompt visits to CAAs that fail to meet the performance goals, administrative standards, service delivery requirements, financial management requirements, or other requirements established by the State of Iowa and HHS. The follow-up CSBG onsite reviews may include CSBG program operations reviews, CSBG organizational standards assessments, CSBG fiscal monitoring reviews, and/or at least one governing board observation and review.

If HHS decides to conduct a follow-up CSBG onsite review, the CAA will be notified of the follow-up CSBG onsite review at least seven (7) calendar days prior to the onsite review.

1815 Additional Onsite Reviews

HHS will conduct an appropriate CSBG onsite review for CAAs that have federal, state, or local grants that were terminated for cause (CSBG Act, Section 678B(4)). The onsite review will be conducted within 180 calendar days of HHS being notified of the grant termination. The CSBG Contract (Special Terms and Conditions, Article 28.13) includes the CAA's requirements for notifying HHS when a grant is terminated for cause.

1816 Data Review and Verification

See policy #2003.

1817 Risk Assessments

See policy #2204.

1900: Fiscal Monitoring

1901 CSBG Fiscal Monitoring Reviews

Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls (Fiscal Controls and Audits and Cooperation Assurance)) addresses CSBG fiscal monitoring reviews.

HHS is responsible for conducting annual CSBG fiscal monitoring reviews. HHS's fiscal staff review the CAA's financial management and operations to assure the CAA is in compliance with federal and state regulations and HHS fiscal requirements. During the CSBG fiscal monitoring reviews, the fiscal staff will provide technical assistance as necessary. HHS is responsible for developing and administering the CSBG fiscal monitoring review procedures.

For each CSBG fiscal monitoring review, HHS will inform HHS of any findings or deficiencies. For CSBG specific findings or deficiencies, HHS will work with the CAA in administering any corrective action requirements.

1902 Audits

The CSBG Contract (Special Terms and Conditions, Article 20.0) provides CAA annual audit requirements, and Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls (Fiscal Controls and Audits and Cooperation Assurance)) includes the HHS's annual audit review procedures.

See policies #1713, #1714, and #1715 for additional information regarding CAA annual audits.

1903 Risk Assessments

See policy #2204.

2000: CSBG Program Reporting

2001 CSBG Program Reports

HHS requires the CAAs to complete and submit the following CSBG program reports annually:

- CSBG Year-End Report
- CSBG Agency Resources Report
- Community Action National Performance Indicators (NPIs) Reports

Additional CSBG program reporting may be required by HHS to ensure all federal and state CSBG program accountability requirements are met.

2002 Report Forms and Instructions

For each of the CSBG program reports listed in policy #2001, HHS will provide all the necessary instructions, forms, and guidance.

Due Dates: The CSBG Contract (Special Terms and Conditions, Article 8.0) includes the due dates for the CSBG program reports.

2003 Data Review and Verification

CAAs are required to ensure the data and information included in their CSBG program reports are accurate and complete. HHS desk-reviews all the data and information in the reports.

CAAs are also required to maintain documentation that validates the data and information in their CSBG program reports. HHS will review all or a sample of the CAA's data and information documentation when conducting CSBG program operations reviews.

2004 Roma Performance Measurement System

The CSBG Act (Section 676(b)(12)) requires states and CAAs to participate in a performance measurement system. The model ROMA performance measurement system that OCS facilitated the development of is the Community Action National Performance Indicators (NPIs.) The Community Action NPIs measure the impact Community Action programs, services, and initiatives have on individuals, families, and communities, and measure progress towards achieving the following three national Community Action goals:

1. Individuals and families with low incomes are stable and achieve economic security
2. Communities where people with low incomes live are healthy and offer economic opportunity
3. People with low incomes are engaged and active in building opportunities in communities

Iowa's CSBG program adopted and uses the Community Action NPIs for collecting and reporting CAA outcomes, and for measuring CAA performance.

For Community Action NPI reporting purposes, HHS will provide all the necessary instructions, forms, and guidance.

2005 Roma Subgroup

The ROMA Subgroup is a planning group made up of ICAA staff and CAA CSBG staff. HHS will collaborate with the ROMA Subgroup when developing instructions, forms, and guidance for the CSBG program reports as necessary.

2100: Training and Technical Assistance

2101 Training and Technical Assistance

CAAs may contact HHS to request CSBG program training and technical assistance (T&TA). HHS will provide customized T&TA by phone, conference call, in-person, or virtually.

2102 Iowa CSBG Program Orientation

CAAs may contact HHS to request a CSBG program orientation. Once contacted, HHS will work with the CAA to schedule the CSBG program orientation. All CSBG program orientations will be provided in-person or through a video conferencing/meeting platform.

2103 State Training and Technical Assistance Plan

HHS will collaborate with the ICAA on the planning and development of Iowa's comprehensive Community Action training and technical assistance plan.

2200: HHS Practices

2201 State Audit

The HHS Director of Community Action Agencies will participate in the entrance and exit meetings with the Office of Auditor of State (AOS) staff regarding the annual audit. Any findings or recommendations identified in the annual audit report related to HHS will be referred to the HHS Director of Community Action Agencies for a response. HHS will develop and submit the response, including any corrective action, in accordance with the timelines established by the AOS. Upon acceptance of the response by the AOS, HHS will be responsible for implementing any corrective action.

2202 Financial Status Report (Federal Financial Report (SF-425)) Submissions

HHS is responsible for completing and submitting the annual Federal Financial Report for Iowa's CSBG program. HHS will complete the required Federal Financial Report using CSBG expenditures information from the HHS Report of Expenditures (ROE) and

from Iowa's Integrated Information for Iowa (I/3) system. HHS will submit the information electronically, via the ACF Online Data Collection (OLDC) system.

HHS will maintain copies of all ACF CSBG grant award notices and the annual ACF CSBG General Terms and Conditions for Mandatory Formula, Block, and Entitlement Grant Programs. The ACF CSBG Terms and Conditions for Mandatory Formula, Block, and Entitlement Grant Programs provides the guidance HHS needs for submitting the Federal Financial Report.

Iowa's CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls (Fiscal Controls and Audits and Cooperation Assurance)) includes HHS's fiscal controls and accounting procedures for preparing the Federal Financial Report.

2203 American Customer Satisfaction Index (ACSI)

Iowa's CSBG State Plan and Application (Section 9: State Linkages and Communication) includes HHS's process for providing its American Customer Satisfaction Index results to ICAA and the CAAs.

ACSI Results: HHS will use its ACSI results, in collaboration with ICAA and the CAAs, to develop its customer service strategies, which will be included in Iowa's CSBG State Plan and Application. HHS will also use its ACSI results to develop and adjust Iowa CSBG program policies and procedures as appropriate.

2204 Risk Assessments

Prior to the beginning of each CSBG program year, HHS will complete a risk assessment form for each CAA. At a minimum, the risk assessment will include a review of information from the following sources:

- Federal Awardee Performance and Integrity Information System (FAPIIS)
- System for Award Management (SAM)
- Federal Audit Clearinghouse (FAC)
- The CAA's: Annual audits, fiscal monitoring reviews, CSBG program operations reviews, CSBG organizational standards assessments, CSBG organizational standards agency self-assessments, and CSBG financial reports.

Based on the risk assessment review, if HHS determines the CAA is in an at-risk situation, HHS will present the risk assessment issues to the CAA and require the CAA to correct the issues through a corrective action plan, technical assistance plan (TAP), or quality improvement plan (QIP).

CAAs that have been debarred, suspended, or otherwise found to be ineligible for participation in federal assistance programs are not allowed to participate in Iowa’s CSBG program in any capacity.

2205 Federal Investigations

Iowa’s CSBG State Plan and Application (Section 10: Monitoring, Corrective Action, and Fiscal Controls (Fiscal Controls and Audits and Cooperation Assurance)) includes HHS’s assurance that it will permit and cooperate with any federal investigation concerning Iowa’s CSBG program.

2300: CSBG Organizational Standards

2301 CSBG Organizational Standards

CAAs are required to meet the following 58 CSBG organizational standards for private, nonprofit CSBG eligible entities, developed by the CSBG Organizational Standards Center of Excellence.

The CSBG Contract (Special Terms and Conditions, Article 28.11) and Iowa’s CSBG State Plan and Application (Section 6: Organizational Standards for Eligible Entities) establish the CSBG organizational standards for Iowa’s CSBG program.

The 58 CSBG organizational standards for private, nonprofit CSBG eligible entities:

Category 1: Consumer Input and Involvement

- | | |
|--------------|--|
| Standard 1.1 | The agency demonstrates low-income individuals’ participation in its activities. |
| Standard 1.2 | The agency analyzes information collected directly from low-income individuals as part of the community assessment. |
| Standard 1.3 | The agency has a systematic approach for collecting, analyzing, and reporting customer satisfaction data to the governing board. |

Category 2: Community Engagement

- | | |
|--------------|---|
| Standard 2.1 | The agency has documented or demonstrated partnerships across the community, for specifically identified purposes; partnerships include other anti-poverty organizations in the area. |
| Standard 2.2 | The agency utilizes information gathered from key sectors of the community in assessing needs and resources, during the community assessment process or other times. These |

sectors would include at minimum: community-based organizations, faith-based organizations, the private sector, the public sector, and educational institutions.

Standard 2.3 The agency communicates its activities and its results to the community.

Standard 2.4 The agency documents the number of volunteers and hours mobilized in support of its activities.

Category 3: Community Assessment

Standard 3.1 The agency conducted a community assessment and issued a report within the past 3 years.

Standard 3.2 As part of the community assessment, the agency collects and includes current data specific to poverty and its prevalence related to gender, age, and race/ethnicity for their service area(s).

Standard 3.3 The agency collects and analyzes both qualitative and quantitative data on its geographic service area(s) in the community assessment.

Standard 3.4 The community assessment includes key findings on the causes and conditions of poverty and the needs of the communities assessed.

Standard 3.5 The governing board formally accepts the completed community assessment.

Category 4: Organizational Leadership

Standard 4.1 The governing board has reviewed the agency's mission statement within the past 5 years and assured that: 1) The mission addresses poverty; and 2) The agency's programs and services are in alignment with the mission.

Standard 4.2 The agency's Community Action plan is outcome-based, anti-poverty focused, and tied directly to the community assessment.

Standard 4.3 The agency's Community Action plan and strategic plan document the continuous use of the full Results Oriented Management and Accountability (ROMA) cycle or comparable system (assessment, planning, implementation, achievement of results, and evaluation). In addition, the agency documents having used the services of a ROMA-certified trainer (or equivalent) to assist in implementation.

- Standard 4.4 The governing board receives an annual update on the success of specific strategies included in the Community Action plan.
- Standard 4.5 The agency has a written succession plan in place for the CEO/Executive Director, approved by the governing board, which contains procedures for covering an emergency/unplanned, short-term absence of 3 months or less, as well as outlines the process for filling a permanent vacancy.
- Standard 4.6 An agency-wide, comprehensive risk assessment has been completed within the past 2 years and reported to the governing board.

Category 5: Board Governance

- Standard 5.1 The agency's governing board is structured in compliance with the CSBG Act: 1) At least one-third democratically-selected representatives of the low-income community; 2) One-third local elected officials (or their representatives); and 3) The remaining membership from major groups and interests in the community.
- Standard 5.2 The agency's governing board has written procedures that document a democratic selection process for low-income board members adequate to assure that they are representative of the low-income community.
- Standard 5.3 The agency's bylaws have been reviewed by an attorney within the past 5 years.
- Standard 5.4 The agency documents that each governing board member has received a copy of the bylaws within the past 2 years.
- Standard 5.5 The agency's governing board meets in accordance with the frequency and quorum requirements and fills governing board vacancies as set out in its bylaws.
- Standard 5.6 Each governing board member has signed a conflict of interest policy within the past 2 years.
- Standard 5.7 The agency has a process to provide a structured orientation for governing board members within 6 months of being seated.
- Standard 5.8 Governing board members have been provided with training on their duties and responsibilities within the past 2 years.

Standard 5.9 The agency's governing board receives programmatic reports at each regular board meeting.

Category 6: Strategic Planning

Standard 6.1 The agency has an agency-wide strategic plan in place that has been approved by the governing board within the past 5 years.

Standard 6.2 The approved strategic plan addresses the reduction of poverty, the revitalization of low-income communities, and/or the empowerment of people with low incomes to become more self-sufficient.

Standard 6.3 The approved strategic plan contains family, agency, and/or community goals.

Standard 6.4 Customer satisfaction data and customer input, collected as part of the community assessment, is included in the strategic planning process.

Standard 6.5 The governing board has received an update(s) on progress meeting the goals of the strategic plan within the past 12 months.

Category 7: Human Resource Management

Standard 7.1 The agency has written personnel policies that have been reviewed by an attorney and approved by the governing board within the past 5 years.

Standard 7.2 The agency makes available the employee handbook (or personnel policies in cases without an employee handbook) to all staff and notifies staff of any changes.

Standard 7.3 The agency has written job descriptions for all positions, which have been updated within the past 5 years.

Standard 7.4 The governing board conducts a performance appraisal of the CEO/Executive Director within each calendar year.

Standard 7.5 The governing board reviews and approves CEO/Executive Director compensation within every calendar year.

Standard 7.6 The agency has a policy in place for regular written evaluation of employees by their supervisors.

Standard 7.7 The agency has a whistleblower policy that has been approved by the governing board.

- Standard 7.8 All staff participate in a new employee orientation within 60 days of hire.
- Standard 7.9 The agency conducts or makes available staff development/training (including ROMA) on an ongoing basis.

Category 8: Financial Operations and Oversight

- Standard 8.1 The agency's annual audit (or audited financial statements) is completed by a Certified Public Accountant on time in accordance with Title 2 of the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirement (if applicable) and/or state audit threshold requirements.
- Standard 8.2 All findings from the prior year's annual audit have been assessed by the agency and addressed where the governing board has deemed it appropriate.
- Standard 8.3 The agency's auditor presents the audit to the governing board.
- Standard 8.4 The governing board formally receives and accepts the audit.
- Standard 8.5 The agency has solicited bids for its audit within the past 5 years.
- Standard 8.6 The IRS Form 990 is completed annually and made available to the governing board for review.
- Standard 8.7 The governing board receives financial reports at each regular board meeting that include the following: 1) Agency-wide report on revenue and expenditures that compares budget to actual, categorized by program; and 2) Balance sheet/statement of financial position.
- Standard 8.8 All required filings and payments related to payroll withholdings are completed on time.
- Standard 8.9 The governing board annually approves an agency-wide budget.
- Standard 8.10 The fiscal policies have been reviewed by staff within the past 2 years, updated as necessary, with changes approved by the governing board.
- Standard 8.11 A written procurement policy is in place and has been reviewed by the governing board within the past 5 years.

- Standard 8.12 The agency documents how it allocates shared costs through an indirect cost rate or through a written cost allocation plan.
- Standard 8.13 The agency has a written policy in place for record retention and destruction.

Category 9: Data And Analysis

- Standard 9.1 The agency has a system or systems in place to track and report client demographics and services customers receive.
- Standard 9.2 The agency has a system or systems in place to track family, agency, and/or community outcomes.
- Standard 9.3 The agency has presented to the governing board for review or action, at least within the past 12 months, an analysis of the agency's outcomes and any operational or strategic program adjustments and improvements identified as necessary.
- Standard 9.4 The agency submits its annual CSBG Information Survey data report, and it reflects client demographics and agency-wide outcomes.

Federal guidance for CSBG organizational standards is provided in the OCs, CSBG Information Memorandum, Transmittal No. 138.

2302 CSBG Organizational Standards Assessments

Iowa's CSBG State Plan and Application (Section 6: Organizational Standards for Eligible Entities) includes CSBG organizational standards assessment information.

See policy section #1800 for additional CSBG organizational standards assessment information.