

## Summary of Reporting Requirements

The tables below outline reporting requirements for Head Start and Early Head Start grantees. Required reports are divided into three categories of activity: fiscal, governance, and service. Program governance plays a central role in managing data and reports across these three categories. It provides feedback, guidance, and approval as necessary.

These tables are not all-inclusive lists of required reports. Read the tables from left to right, noting required reports, frequency or due dates, recordkeeping data from which reports are drawn, report recipients, and relevant regulations.

**Table 1: Fiscal Activity Reporting Requirements** (*External*)

Report	Frequency	Recordkeeping Sources	Recipient(s)	Reference
Single Audit	Annually (Funding Year)	<ul style="list-style-type: none"> <li>Accounting</li> <li>Financial statements</li> </ul>	<ul style="list-style-type: none"> <li>Federal Audit Clearinghouse</li> <li>Policy Council</li> <li>Governing body or Tribal Council</li> <li>Regional Office</li> </ul>	<a href="#">Sec. 647(c)(1–3)</a>  <a href="#">Purpose, 45 CFR §75.100(d)</a>
SF-425 Cash Transactions, Expenditures	Quarterly (Program Year)	<ul style="list-style-type: none"> <li>Accounting</li> <li>Financial statements</li> </ul>	Regional Office	<a href="#">ACF-PI-HS-17-04 Federal Reporting of Standard Forms (SF) 425 and 428</a>
SF-428A, B, and S Tangible Personal Property	Within 90 days of end of five-year grant	Tangible personal property	Regional Office	<a href="#">ACF-PI-HS-17-04 Federal Reporting of Standard Forms (SF) 425 and 428</a>
SF-429A–C General Reporting	Annually (Program Year)	Electronic Submission of Real Property SF-429A–C	Regional Office	<a href="#">ACF-PI-HS-17-03 Electronic Submission of Real Property Standard Form (SF)-429 and Attachments</a>
IRS Form 941	Quarterly (Calendar Year)	Tax return	Internal Revenue Service (IRS)	<a href="#">Instruction for IRS Form 941</a>
IRS Form 990	Annually (Calendar Year)	Tax-exempt	IRS	<a href="#">Instruction for IRS Form 990</a>
IRS Form 5500-EZ	Annually (Calendar Year)	<ul style="list-style-type: none"> <li>Retirement</li> <li>Staff files</li> </ul>	IRS	<a href="#">Instructions for IRS Form 5500-EZ</a>

Report	Frequency	Recordkeeping Sources	Recipient(s)	Reference
Grant application and budget	Annually ( <i>Program Year</i> )	<ul style="list-style-type: none"> <li>• Program data</li> <li>• Financial data</li> <li>• Self-assessment</li> <li>• Community assessment</li> </ul>	<ul style="list-style-type: none"> <li>• Policy Council</li> <li>• Governing body or Tribal Council</li> <li>• Regional Office</li> </ul>	<a href="#">ACF-PI-HS-14-03 Electronic Grant Applications and Program Communications</a>
Designation renewal and reportable conditions	As needed ( <i>within 10 days of occurrence</i> )	<ul style="list-style-type: none"> <li>• License revocation</li> <li>• Bankruptcy filing</li> <li>• Child and Adult Care Food Program (CACFP) disqualification</li> <li>• Debarment from receiving state or federal funds</li> <li>• Audit indicating at risk for ceasing to be a "going concern"</li> </ul>	<ul style="list-style-type: none"> <li>• Policy Council</li> <li>• Governing body or Tribal Council</li> <li>• Regional Office</li> </ul>	<a href="#">Designation Renewal, 45 CFR §1304 Subpart B</a>  <a href="#">Grantee reporting requirements concerning certain conditions, 45 CFR §1304.12</a>
Quality improvement plan	As directed	<ul style="list-style-type: none"> <li>• Deficiencies</li> <li>• Actions</li> <li>• Timetables</li> </ul>	<ul style="list-style-type: none"> <li>• Policy Council</li> <li>• Governing body or Tribal Council</li> <li>• Regional Office</li> <li>• Office of Head Start</li> </ul>	<a href="#">Sec. 641A(e)(2)</a>
End-of-the-month enrollment	Monthly ( <i>Program Year</i> ) (On the 7 <sup>th</sup> of each month)	Child attendance	<ul style="list-style-type: none"> <li>• Program director</li> <li>• Regional Office</li> </ul>	<a href="#">Sec. 641A(h)(2)</a>
Program Information Report (PIR)	Annually ( <i>Program Year</i> ) (Aug. 31)	<ul style="list-style-type: none"> <li>• Staff files</li> <li>• Program data</li> <li>• Financial data</li> </ul>	<ul style="list-style-type: none"> <li>• Policy Council</li> <li>• Governing body or Tribal Council</li> <li>• Regional Office</li> <li>• Office of Head Start</li> </ul>	<a href="#">Achieving program goals, 45 CFR §1302.102(d)</a>

**Table 2: Governance-related Activity Reporting Requirements (*Internal and External*)**

Report	Frequency	Recordkeeping Sources	Recipient(s)	Reference
<ul style="list-style-type: none"> <li>Community assessment</li> <li>Strategic plan</li> </ul>	Annually ( <i>Program Year</i> )	<ul style="list-style-type: none"> <li>Program goals</li> <li>Contracts and memoranda of understanding (MOUs)</li> <li>Self-assessment</li> <li>Ongoing monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Policy Council</li> <li>Governing body or Tribal Council</li> </ul>	<a href="#">Policy council and policy committee, 45 CFR §1301.3</a>  <a href="#">Governing body, 45 CFR §1301.2</a>
Program goals and objectives progress	Quarterly and Annually ( <i>Program Year</i> )	<ul style="list-style-type: none"> <li>Child assessment</li> <li>Program data</li> <li>Financial data</li> </ul>	<ul style="list-style-type: none"> <li>Policy Council</li> <li>Governing body or Tribal Council</li> <li>Regional Office</li> </ul>	<a href="#">Achieving program goals, 45 CFR §1302.102</a>
Governance meetings	Monthly ( <i>Program Year</i> )	<ul style="list-style-type: none"> <li>Financial data</li> <li>Child data</li> <li>CACFP reports</li> <li>Ongoing monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Policy Council</li> <li>Governing body or Tribal Council</li> </ul>	<a href="#">Policy council and policy committee, 45 CFR §1301.3</a>  <a href="#">Governing body, 45 CFR §1301.2</a>
Child outcomes data	Three times a year ( <i>Program Year</i> )	<ul style="list-style-type: none"> <li>Assessment</li> </ul>	<ul style="list-style-type: none"> <li>Program director</li> <li>Policy Council</li> <li>Governing body or Tribal Council</li> </ul>	<a href="#">Achieving program goals, 45 CFR §1302.102</a>
<ul style="list-style-type: none"> <li>Self-assessment</li> <li>Ongoing monitoring</li> <li>School readiness</li> </ul>	Annually ( <i>Program Year</i> )	<ul style="list-style-type: none"> <li>Program goals and outcomes</li> <li>Child outcomes</li> </ul>	<ul style="list-style-type: none"> <li>Policy Council</li> <li>Governing body or Tribal Council</li> <li>Regional Office</li> </ul>	<a href="#">Policy council and policy committee, 45 CFR §1301.3</a>  <a href="#">Governing body, 45 CFR §1301.2</a>
Annual report	Annually ( <i>Program Year</i> )	<ul style="list-style-type: none"> <li>Financial data</li> <li>Program data</li> </ul>	<ul style="list-style-type: none"> <li>Policy Council</li> <li>Governing body or Tribal Council</li> <li>Community</li> <li>Regional Office</li> </ul>	<a href="#">Achieving program goals, 45 CFR §1302.102</a>
Supervision and transitions	As needed	<ul style="list-style-type: none"> <li>Licensing, health, and fire inspections</li> <li>Child abuse reports</li> <li>Daily attendance</li> </ul>	<ul style="list-style-type: none"> <li>Parents</li> <li>Policy Council</li> <li>Governing body or Tribal Council</li> <li>Community</li> <li>Regional Office</li> </ul>	<a href="#">ACF-IM-HS-15-05 Supervision and Transitions</a>  <a href="#">Policy council and policy committee, 45 CFR §1301.3</a>  <a href="#">Governing body, 45 CFR §1301.2</a>

**Table 3: Service-related Activity Reporting Requirements (Internal)**

Report	Frequency	Recordkeeping Sources	Recipient(s)	Reference
Staff background checks	Determined Locally	Staff files	<ul style="list-style-type: none"> <li>Human Resources</li> <li>Program director</li> </ul>	<a href="#">Personnel policies, 45 CFR §1302.90</a>
Eligibility	Determined Locally (Program Year)	<ul style="list-style-type: none"> <li>Child and family files</li> <li>Birth certificate</li> <li>Income</li> </ul>	<ul style="list-style-type: none"> <li>Parents</li> <li>Policy Council</li> <li>Governing body or Tribal Council</li> </ul>	<a href="#">Determining, verifying, and documenting eligibility, 45 CFR §1302.12</a>
Child developmental screenings and individualization	Determined Locally (Program Year)	<ul style="list-style-type: none"> <li>Child screenings</li> </ul>	<ul style="list-style-type: none"> <li>Parents</li> <li>Policy Council</li> <li>Governing body or Tribal Council</li> </ul>	<a href="#">Child screenings and assessments, 45 CFR §1302.33</a>
Dental, health, and nutrition screenings and follow-up	Determined Locally (Program Year)	<ul style="list-style-type: none"> <li>Child exams</li> <li>Referrals</li> </ul>	<ul style="list-style-type: none"> <li>Parents</li> <li>Policy Council</li> <li>Governing body or Tribal Council</li> </ul>	<a href="#">Child health status and care, 45 CFR §1302.42</a> <a href="#">Oral health practices, 45 CFR §1302.43</a> <a href="#">Child nutrition, 45 CFR §1302.44</a>
Individualized Education Plans (IEPs) and Individualized Family Service Plans (IFSPs)	As Needed (Program Year)	<ul style="list-style-type: none"> <li>Assessment</li> <li>Referrals</li> <li>IEPS and IFSPs</li> </ul>	<ul style="list-style-type: none"> <li>Parents</li> <li>Program director</li> <li>Community partners</li> </ul>	<a href="#">Additional services for children, 45 CFR §1302.61</a>
Family referrals and follow-up	Determined Locally (Program Year)	<ul style="list-style-type: none"> <li>Referrals</li> <li>Family partnership agreements</li> <li>Case notes</li> </ul>	<ul style="list-style-type: none"> <li>Parents</li> <li>Policy Council</li> <li>Governing body or Tribal Council</li> </ul>	<a href="#">Family partnership services, 45 CFR §1302.52</a>
Staff professional development	Determined Locally (Program Year)	<ul style="list-style-type: none"> <li>Credentials</li> <li>Training events</li> <li>Coaching logs</li> </ul>	<ul style="list-style-type: none"> <li>Human Resources</li> <li>Program director</li> </ul>	<a href="#">Staff qualifications and competency requirements, 45 CFR §1302.91</a> <a href="#">Training and professional development, 45 CFR §1302.92</a>