


Partnership FOR CHILDREN OF CUMBERLAND COUNTY

Cumberland County Board of Directors


What's Your Charge

Smart Start Orientation




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What is Smart Start?



Smart Start Vision:
Advance a high quality, comprehensive, accountable system of care and education for each child beginning with a healthy birth.



The Smart Start Network:
75 Independent, nonprofit organizations serving all 100 NC Counties. Smart Start was designed to give communities local control to determine the best approach to achieving outcomes for children and families.



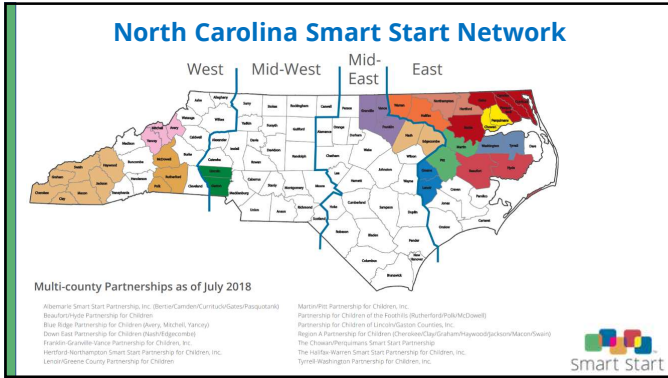
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North Carolina Partnership for Children (NCPC)

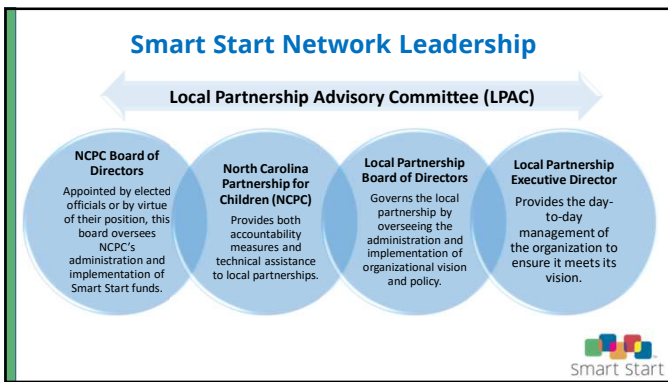
- Leverage the power of a state-wide network to increase outcomes for all children and families.
- Integrity for Smart Start programs and services.
- Stewardship for public money allocated to Smart Start and distributed across the state.




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1 Determine mission and purposes, and advocate for them.

The board is responsible for ensuring that the organization's mission is clearly stated and enthusiastically supported.

Support Our Mission

Support Local Families In and Around Fayetteville

Families require support in different aspects. Our mission program is designed to offer assistance to families for the first 12 weeks of their newborn life. We also assist parents in raising their newborn on a 24hr care provider and provide support to families in paying for child care. Our goal is to fulfill the needs of our community and ensure that families receive the resources support they require.

When you support the Partnership for Children you are investing in our community's future. More than 16,000 children and families per year are impacted by the services and programs offered through our Partnership. Your family deserves the opportunity for a happy, healthy, and prosperous future.

Your gift of time, talent, or treasure:

- improves the quality of local childcare education and centers
- increases the accessibility and availability of childcare
- provides resources and support to families with young children
- prepares children to enter school healthy and ready to succeed



All donations are kept local, with 95% of every dollar going to programs and services.



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2 Select the chief executive.



The board's ability to consistently recruit and retain an effective leader is a critical factor in organizational success.

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3 Support and evaluate the chief executive.

Providing personal and organizational support for executive leadership, periodically assessing the chief executive's performance, and acknowledging strong service through appropriate compensation are key board responsibilities.

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4 Ensure effective planning.

Through the planning process, the board and staff translate the organization's mission into objectives and goals to be used to focus energy and resources.



Engage in a community needs assessment.



Use data to drive decisions



Engage stakeholders



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5 Monitor and strengthen programs and services.

The board's fundamental responsibility begins with ensuring that current and proposed programs and services align with the organization's mission and purpose.

HOW WELL IS YOUR BOARD PROVIDING PROGRAMMATIC OVERSIGHT?

 **EXCELLING** – EXCEPTIONAL


- The board has mechanisms in place to monitor the quality of the organization's programs and services.
- The board has standards against which organizational performance is measured.
- The board has the ability to measure the impact of critical programs and initiatives.




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Smart Start Data Dashboard

Smart Start Community Indicators



These dashboard indicators were developed by the North Carolina Partnership for Children and Care Free Collective to support local investments and decision-making to effect change for children and families. These indicators serve as an extension of Smart Start's Early Childhood Profile, providing a more comprehensive view of the needs of young children.



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6 Ensure adequate financial resources.

While much can — and should — be expected of the chief executive and management team, boards are responsible for ensuring an organization has the funds it needs and that it doesn't spend beyond its means.

The diagram features three blue rounded rectangular boxes arranged in a vertical stack. The top box is labeled 'Connections' and contains a network of blue dots. The middle box is labeled 'Talent' and contains a grey silhouette of a human head with a brain. The bottom box is labeled 'Time' and contains a silver alarm clock. Dotted lines connect the boxes to each other and to a central point above the 'Talent' box.

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7 Protect assets and provide financial oversight.

Safeguarding organizational assets, and holding them "in trust" on behalf of others, is one of the most important board functions.

A collage of images related to finance and auditing. It includes the word 'AUDIT' in large blue letters, a person climbing a ladder, a hand holding a pen over a document labeled 'Financial Statements', a calculator, and various bar and line charts. A magnifying glass is positioned over one of the charts.

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8 Build and sustain a competent board.

Three principles typically apply: Boards will only be as effective as their individual board members; the level of expectation for board members is consistently articulated by the organization its leaders; and well-balanced boards depend on the sustained diligence of a governance committee.


An illustration of four diverse business professionals (two men and two women) in professional attire standing together with their arms crossed.

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9 Ensure legal and ethical integrity.


Because the board is ultimately responsible for ensuring adherence to legal standards and ethical norms, its members should collectively exhibit diligence, commitment, and vigilance.




Achieve quorum when board action is needed.




Avoid conflicts of interest.



Adhere to Open Meetings and Public Record Law.



No Smart Start funds cannot be used to influence legislation or carry on propaganda.



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10 Enhance the organization's public standing.

Board members should think of themselves as ambassadors and advocates – and together with management strategically communicate the organization's story and aspirations while contributing to a healthy and accurate public image.

Smart Start Messaging Toolkit

Building a Brighter Future Together for our Youngest Children: a Smart Start Communications Toolkit

Toolkit Goals and Target Audiences

Overarching goal: To advocate with policymakers and business leaders to increase awareness of the need for a comprehensive approach for supporting families with young children in the first five years and to actively invest in Smart Start priorities.

Target Audiences	Calls to Action
 <p>North Carolina Policymakers</p>	Invest in our state's child care, early education and family support infrastructure now for a stronger North Carolina today, tomorrow and beyond.
 <p>North Carolina Business Leaders</p>	Talk with your local policymakers about why investing in child care, early learning and family support infrastructure now is critical for your business's success today, tomorrow and beyond.



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Smart Start Accountability Plan

Appendix I – Accountability Life Cycle

Background

Established by North Carolina Legislature in 1995, the Smart Start Network exists to better address the child care and early education needs of North Carolina's youngest children. The North Carolina Partnership for Children (NCPC) provides leadership and support for the Smart Start Network. The Smart Start Network is a public-private partnership of state and local government, business, and community organizations. The Smart Start Network is a public-private partnership of state and local government, business, and community organizations. The Smart Start Network is a public-private partnership of state and local government, business, and community organizations.



Accountability Framework

The Smart Start Network works to improve the lives of young children and their families through a comprehensive approach to child care, early education, and family support. The Smart Start Network works to improve the lives of young children and their families through a comprehensive approach to child care, early education, and family support.

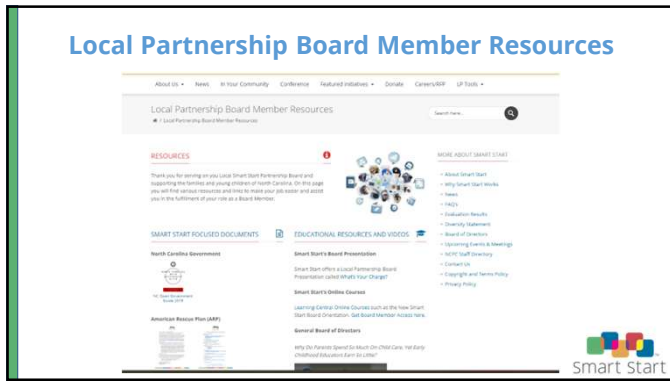
Goals/Priorities

Incorporating the Smart Start Accountability Plan, NCPC and Local Partnerships will meet the following goals/priorities established by the NCPC Board of Directors:

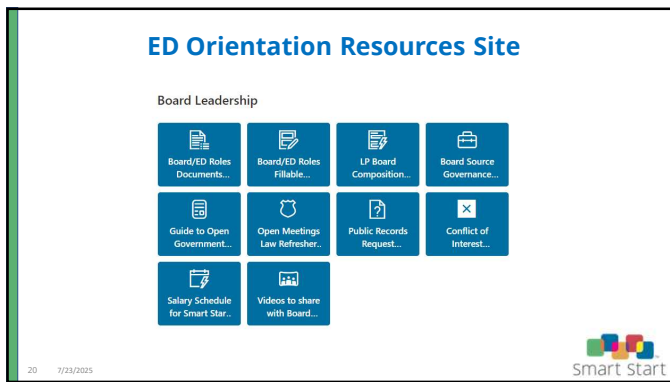
1. **Improve and sustain the Smart Start Network's financial health and ensure the financial health and sustainability of all local and programmatic organizations within the Smart Start Network.**
2. **Improve and sustain the Smart Start Network's operational health and ensure the operational health and sustainability of all local and programmatic organizations within the Smart Start Network.**
3. **Improve and sustain the Smart Start Network's programmatic health and ensure the programmatic health and sustainability of all local and programmatic organizations within the Smart Start Network.**
4. **Improve and sustain the Smart Start Network's public image and ensure the public image and sustainability of all local and programmatic organizations within the Smart Start Network.**

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Smart Start Accountability Plan

BACKGROUND

Established by the North Carolina Legislature in 1993, the Smart Start Network creates better outcomes for children and families across North Carolina. Created under legislation, The North Carolina Partnership for Children (NCPC) provides oversight, coordinates the statewide network, and ensures the accountability of state funds appropriated to NCPC and Local Partnerships. To meet this mandate, NCPC is required to develop and implement a comprehensive standard fiscal accountability plan (Accountability Plan). The legislation also requires NCPC to assure programmatic integrity for the programs and services in the Smart Start system. As a public-private partnership, NCPC also administers funding from other government and private funders. The Accountability Plan incorporates the requirements of these other funding sources as part of a comprehensive approach to accountability that ensures Smart Start holds itself to high standards as stewards of public and private funds to assure that each North Carolina child has opportunities to thrive.

ACCOUNTABILITY PLAN PURPOSE

The Plan is designed to ensure full and complete accountability for all funds and programs administered by NCPC for maximum impact for young children and their families.

The Smart Start Network exists to improve the outcomes for the children of North Carolina. To ensure improved outcomes, the partnership between NCPC and the Local Partnerships has mutual accountability as outlined in this Plan. See Appendix I, page 6 for a diagram of the Accountability Life Cycle.



Appendix I –Accountability Life Cycle

GUIDING PRINCIPLES

In creating the Smart Start Accountability Plan, NCPC and Local Partnerships strive to meet the following guiding principles adopted by the NCPC Board of Directors:

1. Improvement and effectiveness- Use population and performance data to assess the impact and suggest improvements to benefit young children, their families, and the systems serving them.
2. Equity- Use population and performance data to understand differences among subgroups of children and inform targeted activities to address gaps.
3. Transparency and clarity- Inform the public of the status of children in their communities.
4. Inclusion and fairness- NCPC and Local Partnerships shall work together to develop the accountability process and NCPC shall use corrective interventions deliberately and consistently.

SMART START REQUIREMENTS

NCPC and Local Partnerships shall comply with the Accountability Plan. This includes compliance with all laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to the business, including those of federal, state, and local agencies having jurisdiction and/or authority.

PROGRAMMATIC INTEGRITY

Smart Start was founded on the premise that North Carolina communities vary greatly in demographics, resources and assets, and require community-developed solutions. To guide the development of these solutions, the following requirements shall be met:

1. NCPC shall perform a funding needs calculation based on universal goals and datasources.¹
2. NCPC shall allocate funding based on the needs calculation to Local Partnerships and provide ongoing oversight to ensure legislative and regulatory compliance for the purposes for which funding was appropriated, including reversion and carry forward funding.
3. NCPC and Local Partnerships shall engage in ongoing programmatic data collection to inform program management and quality improvement and to document results for the State Legislature.²
4. NCPC shall report to the General Assembly annually regarding previous year's services, fiscal year expenditures in summary and appropriate details, number of children served, and outcomes.³
5. Smart Start funding shall only be used for evidence-based or evidence-informed (EB/EI) activities as defined by the NCPC Board of Directors (Board).⁴ Activities that do not meet these requirements will not be allowed.
6. Strategic Planning:
 - a) NCPC shall develop and maintain a long-range strategic plan informed by statewide child outcomes data and network and state partner input.
 - b) NCPC shall compile county level indicators related to Smart Start activities and report changes over time.
 - c) NCPC shall provide summary information on research-based early childhood programs and strategies to assist in planning for community impact.
 - d) Local Partnerships shall engage community stakeholders to develop and maintain a long-range strategic plan for services to children and families in the service delivery area that address community assets and needs.⁵
 - e) Local Partnerships shall practice data-driven decision making to address the assessed needs of children in the local community.⁶

FINANCIAL AND CONTRACTUAL INTEGRITY

Each year, NCPC allocates funding to Local Partnerships and provides ongoing oversight to ensure regulatory compliance for the funding, applying materiality thresholds and reasonableness in its application of compliance standards. This includes compliance with all laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to the business, including those of federal, state, and local agencies having jurisdiction and/or authority. To ensure the appropriate reasonable systems of controls and sound governance structures are in place to apply strong financial accountability and transparency, the following processes and/or procedures shall be achieved by the entire network:

¹ NCGS § 143B-168.12.(a)(6)

² NCGS § 143B-168.12.(9)(d) and NCGS § 143B-168.12.(7)

³ NCGS § 143B-168.12.(d)

⁴ NC Session Law 2017-57 Section 11B.8.(a)

⁵ NCGS § 143B-168.14.(a)(1)

⁶ NCGS § 143B-168.15.(a)

1. Develop and implement board-approved, written policies that address contracting and accounting best practices and adhere to Smart Start accounting and contracting policies and procedures, including procedures for contractual provisions to sub-grantees, and both financial and programmatic subcontractor monitoring.
2. Adhere to the Smart Start Cost Principles with reasonableness and materiality parameters established, adjusted, and communicated to key stakeholders.
3. Adhere to North Carolina's Office of State Budget Management (OSBM) regulation and guidance, where applicable.
4. Adhere to the Federal Uniform Code 2CFR requirements, if receiving federal grant funds.
5. Demonstrate that the organization has met the following requirements:
 - a) Apply common practices and strong internal controls related to payroll processing function.
 - b) Use and adapt as needed the uniform chart of accounts established by NCPC.
 - c) Certify that there are no overdue tax debts.⁷
 - d) Comply with legislatively mandated competitive bidding requirements for goods and services.⁸
 - e) Provide and maintain insurance per contract Terms and Conditions, including fidelity bonding.
 - f) Maintain, review, update, and/or create board-approved bylaws.
 - g) Provide and maintain an accurate profile of organization information and notify their Smart Start funder, DCDEE or NCPC respectively of changes.
 - h) Maintain access controls and security, passwords, access rights, and data and document retention, per contract Terms and Conditions. NCPC and Local Partnerships shall notify their Smart Start funder, DCDEE or NCPC respectively, of changes that impact access and security to required data systems.
6. Develop and implement a board-approved, written policy that addresses monitoring of compliance with the following legislative mandates:
 - a) No less than seventy percent (70%) of the funds spent in each year of the direct services allocation shall be used for child care-related activities and early childhood education programs.⁹ State funds allocated to local partnerships shall not supplant current expenditures by counties on behalf of young children and their families, and maintenance of current efforts on behalf of these children and families shall be sustained. State funds shall not be applied without the approval from the Secretary for the North Carolina Department of Health and Human Services where State or federal funding sources, such as Head Start, are available or could be made available to that county.
 - b) No less than thirty percent (30%) of the funds spent in each year of the direct services allocation shall be used for child care subsidies.¹¹ If the subsidy requirement is not met, the Local Partnership will receive a reduction in the following fiscal year's allocation by the amount of the subsidy shortfall or \$10,000, whichever is greater.
 - c) Meet annual program match requirements.¹² If the match requirement is not met, the Local Partnership will be required to submit a plan to NCPC; participate in technical assistance; and/or be ineligible for additional allocation of state funds requiring match – depending upon the gap percentage. **Reference NCPC Match Policy.**
 - d) Meet the Temporary Assistance for Needy Families and the Child Care Development Fund and Block Grant (TANF/CCDF) child care subsidy match requirement.¹³

⁷ NCGS § 105-243.1

⁸ NC Session Law 2017-57 Section 11B.8.(e)

⁹ NCGS § 143B-168.15(b)

¹⁰ NCGS § 143B-168.15(e)

¹¹ NCGS § 143B-168.15(g)

¹² NC Session Law 2017-57 Section 11B.8.(d)

¹³ NCGS § 143B-168.15(g)

7. Local Partnerships shall participate in NCPC's statewide financial and contracts management system and collaborate, to the extent possible, with other Local Partnerships to increase efficiency and effectiveness.¹⁴
8. NCPC shall meet reporting requirements to be included in the State of North Carolina's Annual Comprehensive Financial Report (ACFR).
9. Audits:
 - a) NCPC shall be subject to an annual state audit.¹⁵ Failure to comply with a financial and compliance audit will result in a suspension of funding.
 - b) Local Partnerships shall be subject to an annual or biennial financial and compliance audit contracted by NCPC.¹⁶ Failure to comply with a financial and compliance audit will result in a suspension of funding. **Reference NCPC Audit Penalty.**
10. Monitoring:
 - a) NCPC shall be subject to an annual Division of Child Development and Early Education (DCDEE) monitoring. Based upon the monitoring findings, DCDEE may assign consequences such as requiring technical assistance, repayment of funds, or development of a Performance Improvement Plan.
 - b) NCPC shall develop and implement a board-approved, written policy that addresses monitoring of compliance with network-wide legislative mandates.
 - c) Local Partnerships shall be subject to annual or biennial financial and programmatic monitoring by NCPC. Fiscal and Programmatic Monitoring will be enhanced through collaboration between the Strategic Initiatives, Early Childhood Systems, Fiscal Consulting & Contracting, Learning and Evaluation, and Monitoring Departments to provide expanded Contract Activity Description templates that align with evidence-based, evidence-informed scopes of work for activities in contract. Based upon the monitoring findings, NCPC may assign consequences such as requiring technical assistance, repayment of funds, or development of a Performance Improvement Plan. **Reference LP Performance Improvement Plan Policy**
11. Reporting requirements:
 - a) NCPC shall adhere to reporting deadlines established by NC DHHS and DCDEE.
 - b) Local Partnerships shall adhere to deadlines established by NCPC to ensure the timely disbursement of funds. **Reference LP Timeline of Reporting.**
12. The salary schedule developed and implemented by NCPC shall set the maximum amount of state funds that may be used for the salary of the executive directors of NCPC and Local Partnerships.¹⁷ **Reference LP Executive Director's Salary Schedule.**

¹⁴ NC Session Law 2017-57 Section 11B.8.(b)

¹⁵ NCGS § 143B-168.12.(a)(9)(b)

¹⁶ NCGS § 143B-168.14(b) and § 143B-168.12(a)(9)(b)

¹⁷ NC Session Law 2017-57 Section 11B.8.(c)

ORGANIZATIONAL AND COMMUNITY LEADERSHIP INTEGRITY

Smart Start shall adopt policies and procedures for operation including, but not limited to the following:

1. Board Composition:
 - a) NCPC's board membership shall comply with legislative requirements.
 - b) Local Partnerships shall select board members in accordance with the most current board composition requirements developed by the NCPC Board of Directors. **Reference to LP Board Composition.**
2. Achieve quorum at all board meetings when board action is needed and ensure board members avoid conflicts of interest and the appearance of impropriety.¹⁸
3. Adhere to the North Carolina Open Meetings Law and Public Records Law.¹⁹
4. Ensure that no Smart Start monies will be used to carry on propaganda or otherwise to attempt to influence legislation, to influence the outcome of any public election, or to carry on directly or indirectly any voter registration drive. **Reference federal regulation.**
5. Local Partnerships shall reference the qualification recommendations developed by NCPC when hiring an executive director. A candidate that does not meet the recommended qualifications may be subject to additional review by NCPC. Local Partnerships shall also adhere to qualification guidelines developed by NCPC for a MAC Accountant. **Reference Transition and Hiring of Local Partnership Executive Directors and Smart Start MAC Plan.**
6. If it is necessary to hire a new local partnership executive director or NCPC president, the respective board must appoint an interim, provide notice to NCPC of a transition at a local partnership, and have a plan in place for hiring within six months in accordance with the qualification recommendations. **Reference to Transition and Hiring of Local Partnership Executive Directors**
7. On-boarding resources and continuing professional development through, e-Learning and provided by NCPC, will be enhanced by the Early Childhood Systems Department leading the organization in providing more onboarding for different staff/roles across the network and a "welcome to Smart Start" onboarding/overview available to all LP staff. **Appendix II Accountability Plan Framework diagram on page 6.**
8. The NCPC Board of Directors shall evaluate the performance of their respective executive director or NCPC president annually.
9. NCPC will confer with the Local Partnership Advisory Committee (LPAC) when developing or revising policies that impact local partnerships.
10. The NCPC Board's Accountability and Finance and Audit Committees will review and recommend to NCPC Board annual approval of the Accountability Plan.

¹⁸ NCGS § 143B-168.12.(1)

¹⁹ NCS § 143B-168.14.(a)(2)

Appendix I – Accountability Life Cycle

