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TO: Early Head Start Providers
Board of Directors
Fiscal Officers

FROM: Steven Schimmele, Chief Operating Officer 
Division of Financial Services,
Audit and Risk Management

SUBJECT: Addendum 1 FY19 Early Learn Audit Instructions –
Early HeadStart Reporting Requirements

The purpose of this memorandum is to provide instruction for reporting Early Head Start revenues and associated expenditures on the FY19 ACS Supplemental Schedules that are a required component of the FY19 Audit report. You are receiving this memorandum because you have received Early Head Start funds.

Reporting Early Head Start Revenue and Expenditures

Since Early Head Start is a separate funding allocation from Head Start, the audit review and closeout for Early Head Start will be done separately from that of Head Start. You are therefore required to report these revenues and associated expenditures separately from those of Head Start on the ACS Supplemental Schedules.

Early Head Start and Non-Federal Share Requirements

Early Head Start is subject to the same Non-Federal Share requirements as Head Start. Since Early Head Start is a separate grant the Non-Federal Share revenues and expenditures must be reported separately from that of Head Start.

Affected Schedules

- **Schedule 1A** - revised to include a column for FY19 Early Head Start revenues and expenditures.
- **Schedule 1C** - revised to include columns for reporting FY19 cash and in-kind contributions specific to the Early Head Start Program
- **Schedule 2B** - schedule for reporting FY19 Early Head Start expenses by Program Year
- **Schedule 3B** - schedule for reporting the FY19 NFS expenses for the Early Head Start expenses by Program Year.

Adherence to Uniform Guidance

You must follow the applicable rules and regulations of the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance") in managing the government grant and contract related to Early Head Start funds and to comply with Federal Regulations when completing the Single Audit.

Thank you in advance for your cooperation on this matter. For any questions or concerns, please contact Denise Borak at 212-676-8880 or at Denise.Borak@acs.nyc.gov

CC: Denise Borak