

Greetings,

The Office of Head Start (OHS) will be conducting improper payment reviews for grantees in receipt of disaster recovery funds to ensure Federal funding is expended and associated programs are implemented in full accordance with U.S. statutory and public policy requirements as outlined in 45 C.F.R. 75.300. As specified in the disaster recovery grant terms and conditions, grantees must have in place financial management and standards for financial management systems that meet the requirements of 45 C.F.R. 75.302, including financial management systems that provide accurate, current, and complete disclosure of the financial results of each Federal award and records that identify adequately the source and application of funds for federally-funded activities.

The Office of Head Start has contracted with Rubino & Company to complete improper payment reviews for disaster recovery grants. Each grantee will receive an introductory email from Patrick Curtis or Daniel Borne of Rubino & Company which will include the total of all draws completed under disaster recovery grants during fiscal year 2020 (covering 10/1/2019 – 9/30/2020).

Rubino & Company will require each grantee to provide a detailed list of expenditures equal to the sum-total of draws made under disaster recovery grants during fiscal year 2020. Rubino & Company will provide specific instructions on how to safely transmit such information and acceptable formats for data transmission. They will be sampling transactions from the entire population of expenditures made under disaster recovery grants during fiscal year 2020. If expenditures from your organization are selected as part of the sample, Rubino & Company will inform you and provide additional instructions for secure transmission of supporting documents.

Grantees interested in learning more about improper payment reviews may view all recorded panels offered during the OHS Ultimate Path to Recovery Virtual Conference conducted August 3-6, 2020, using the following link: [The Ultimate Path to Recovery Conference](#)

If you have any questions or concerns, please contact your assigned Disaster Recovery Program Specialist or Grants Specialist.

Sincerely,

/Heather Wanderski/

Program Operations Division Director  
Office of Head Start

PAPERWORK REDUCTION ACT OF 1995 (Pub. L. 104-13) STATEMENT OF PUBLIC BURDEN: Through this information collection, ACF is gathering information to help the Office of Head Start (OHS) examine grantee use of federal funds related to disaster relief in accordance with the Improper Payments Information Act 2002. Public reporting burden for this collection of information is estimated to average 1 hour per grantee, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information. This is a mandatory collection of information (Title 2, Code of Federal Regulations (CFR), Part 200, Subsection 300, "Statutory and National Policy Requirements" [also codified at Title 45, CFR, Part 75, Subsection 300]). An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information subject to the requirements of the Paperwork Reduction Act of 1995, unless it displays a currently valid OMB control number. The OMB # is 0970-0558 and the expiration date is 11/30/2023. If you have any comments on this collection of information, please contact Stefanie Gordon at [stefanie.gordon@acf.hhs.gov](mailto:stefanie.gordon@acf.hhs.gov) or (646) 905-8061.