

**McIntosh Trail Early Childhood Development
Council, Inc.**

ANNUAL REPORT

2019 FISCAL YEAR

2019-20 SCHOOL YEAR (HS/EHS)

2019-20 (EHS-Expansion)

VISION

To reach eligible infants, toddlers, and preschoolers and their families in our service area and positively affect their lives by assisting them in obtaining the skills necessary to achieve social competence and be cognitively and physically ready to learn and grow.

Chairman's Massage

On behalf of the Board of Directors, I will not hesitate to state that COVID-19 has caused a culture shift in the operation of the local Head Start program. Employees are performing their daily work duties partly onsite and partly at home. This is a necessary strategy for surviving safely and taking steps to avoid spreading the virus.

McIntosh Trail Early Childhood Development Council ensures the *safety and wellbeing* of all employees and children. The Board provides employees with a comfortable work place as well as children with an environment conducive to learning.

The Board is quick to point out that the agency is operating financially on solid footing with excellent executive leadership and utilizing all income resources wisely.

Receiving oral and prepared reports from the Executive Leadership Team during regular Board meetings has enabled Board members to accelerate their knowledge in understanding of how the Federal Performance Standards are applied when executing local Head Start activities. The Board learned about other approved instruments that the agency employs to help reach desired achievement outcomes of children.

In summary, the Board is looking forward to a successful program operating year despite of COVID-19 restrictions on congregating and in person learning.

Sincerely,

Dr. William Nesbit

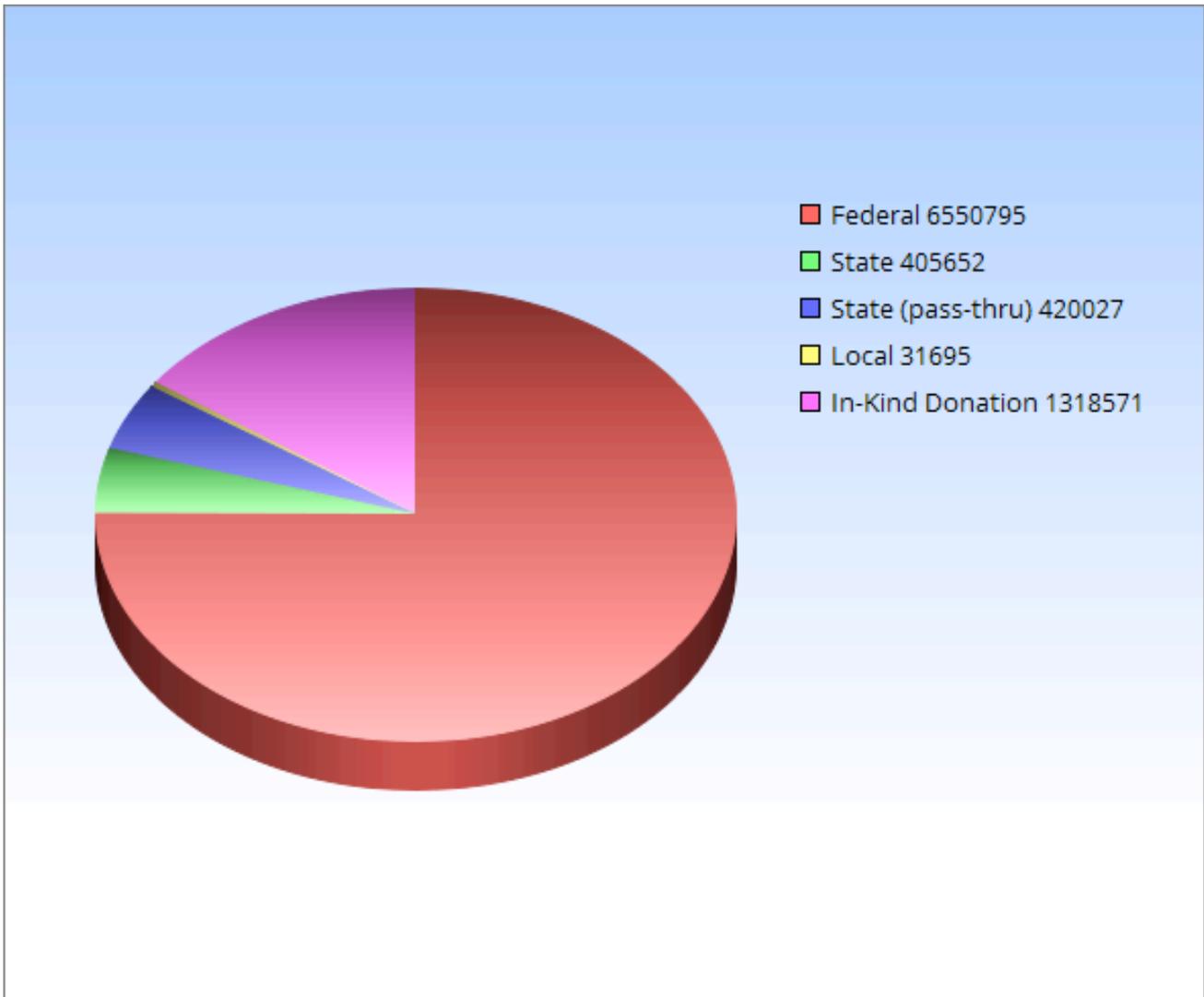
Board Chairman

The following chart shows public and private funds received and the amounts:

UPDATE PENDING AUDIT

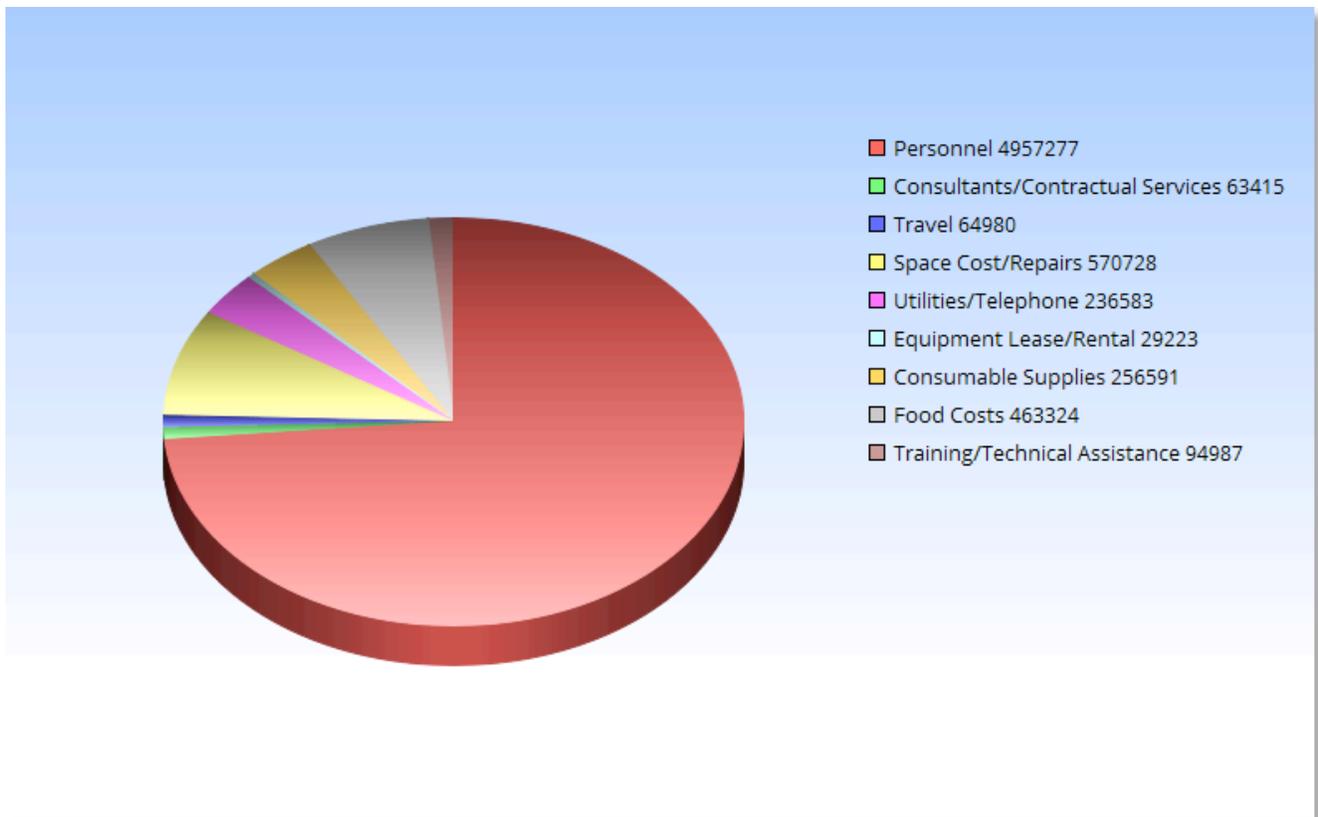
- Federal
- State
- State (pass-thru)
- Local
- In-kind donation (Donated Services, Volunteer, and Rent)

(Pie Chart on pages 3 and 4 reflects 2018/19 amounts.)



UPDATE PENDING AUDIT

Budgetary Expenditures	2018-19	2019-20
Personnel	\$4,957,277	
Consultants and Contractual Services	63,415	
Travel	64,980	
Space cost and repairs	570,728	
Utilities and telephone	236,583	
Equipment lease and Rental	29,223	
Consumable Supplies	256,591	
Food costs	463,324	
Training and Technical Assistance	94,987	



COVID-19

In March of 2020 the CDC issued national warnings about COVID-19 and the dangers associated with the CDC calling it a Pandemic. Immediately our agency notified parents and staff the program would be closing temporary in response to the pandemic. We met with Management staff on the morning of March 14, 2020, to discuss the situation. All centers and staff were notified the 14th would be the last day of school and all staff were to work the 16th to close down their classrooms and prepare to work from home until further notice. They were instructed to take home laptops and iPad as well as needed supplies for working from home.

A Zoom Meeting account was purchased and the Management Team began to meet via Zoom to discuss continuing services to the children and families. Each Administrator conducted Zoom meetings with their service area staff on a regular basis. It was determined that Head Start, Early Head Start, and Pre-K teachers would continue to provide services to the children in their classrooms by various on-line virtual services until the end of their normal school years.

Education administrators worked together to develop lesson plans that were age appropriate and feasible virtually. Supply kits were developed for the children and parents to use at home that were age appropriate and followed the lesson plans. Emphasis was placed on found materials readily available in the home. Within a couple of weeks' virtual classrooms were in process being monitored by center managers, education administrators, and other management staff as needed.

The agency followed the instructions of OHS and continued to pay all staff while the centers were closed. The administrative and finance staff worked a combination of home and in the central office based upon a schedule which tried to space staff and

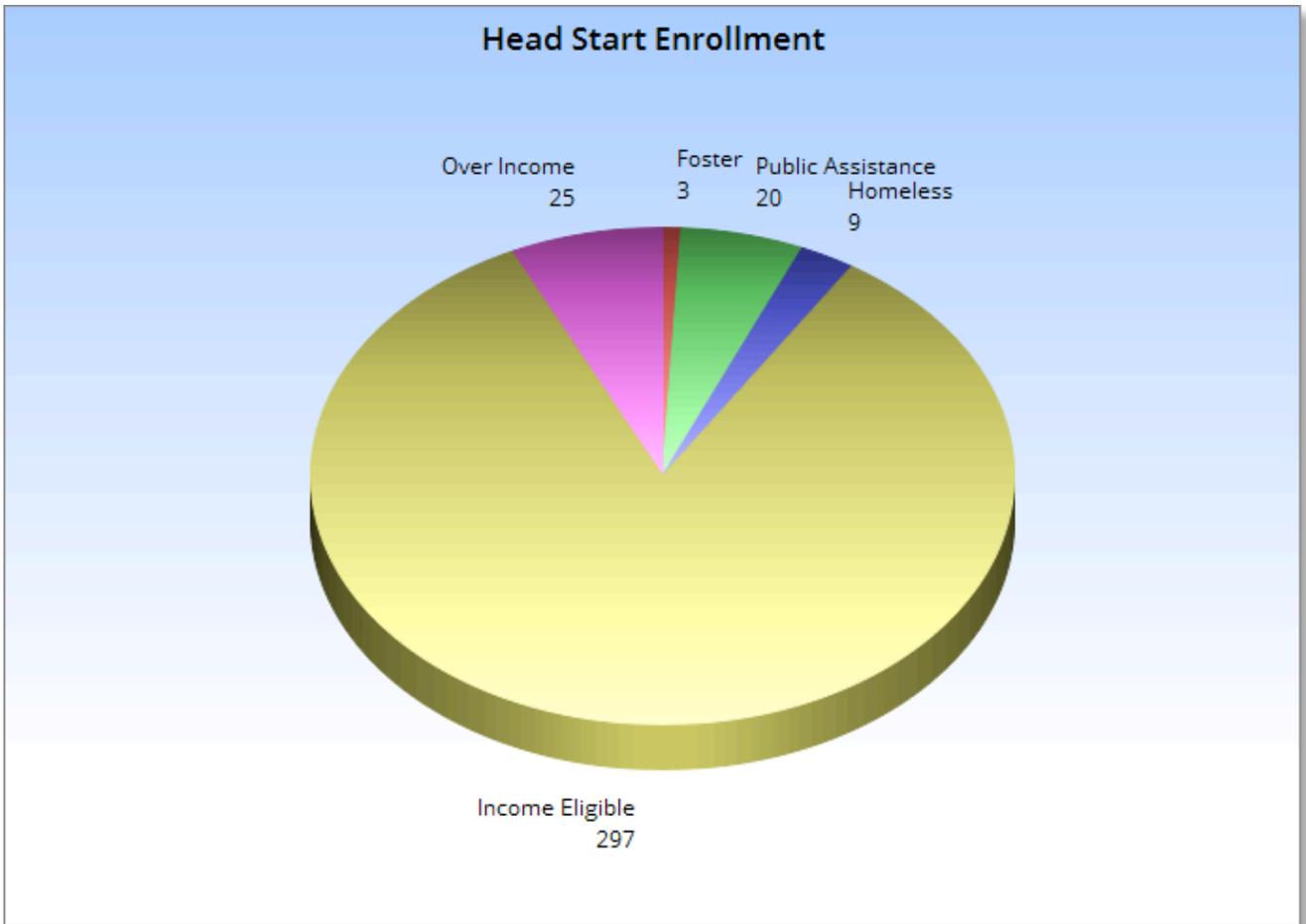
avoid cross contamination. The Health staff researched safety supplies and equipment that would support staff in the offices and centers. Such supplies were in great demand and not readily available.

Training was identified and secured for staff. The program paid for needed trainings when free resources were not available. All administrators coordinated trainings in their various areas through Zoom meetings.

Enrollment

The administrative staff quickly began the development of procedures in response to safety issues caused by the pandemic. The CDC and local public health departments were used as a resource as well as the expertise of community partners. Other community partners such as Children's Health Care of Atlanta and Emory Health Care Network were valuable in providing resource information.

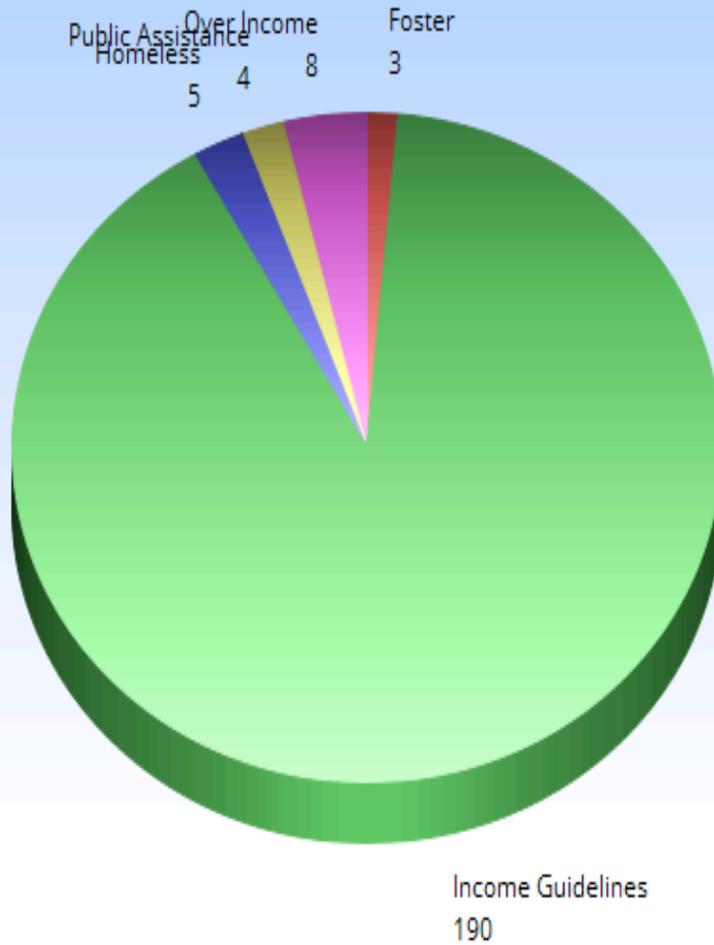
The Head Start program was funded to serve 294 children and served a total of 354 in the 2019-20 school year as well as 336 families. Twenty children were accepted based upon their receipt of public assistance. Two hundred ninety-seven children were income eligible according to the federal poverty guidelines. There were three foster children and nine homeless. There were twenty-five children over income. The majority of over income children were disabled. Ninety-three percent were income eligible or met other criteria.



The Early Head Start and Expansion programs were funded to serve 176 pregnant moms, infants, and toddler and served 210 children and 177 families. Four children received public assistance and 190 children were eligible by federal poverty guidelines. There were three foster, five homeless, and eight children over income. Ninety-six percent were income eligible or met other criteria.

McIntosh Trail ECDC was the only program in Georgia to receive an Early Head Start Expansion Grant. The grant began in February of 2019, but the 40 expansion pregnant moms, infants, and toddlers did not begin attending in August of 2019. Those classes are located in Spalding, Upson, and Butts Counties.

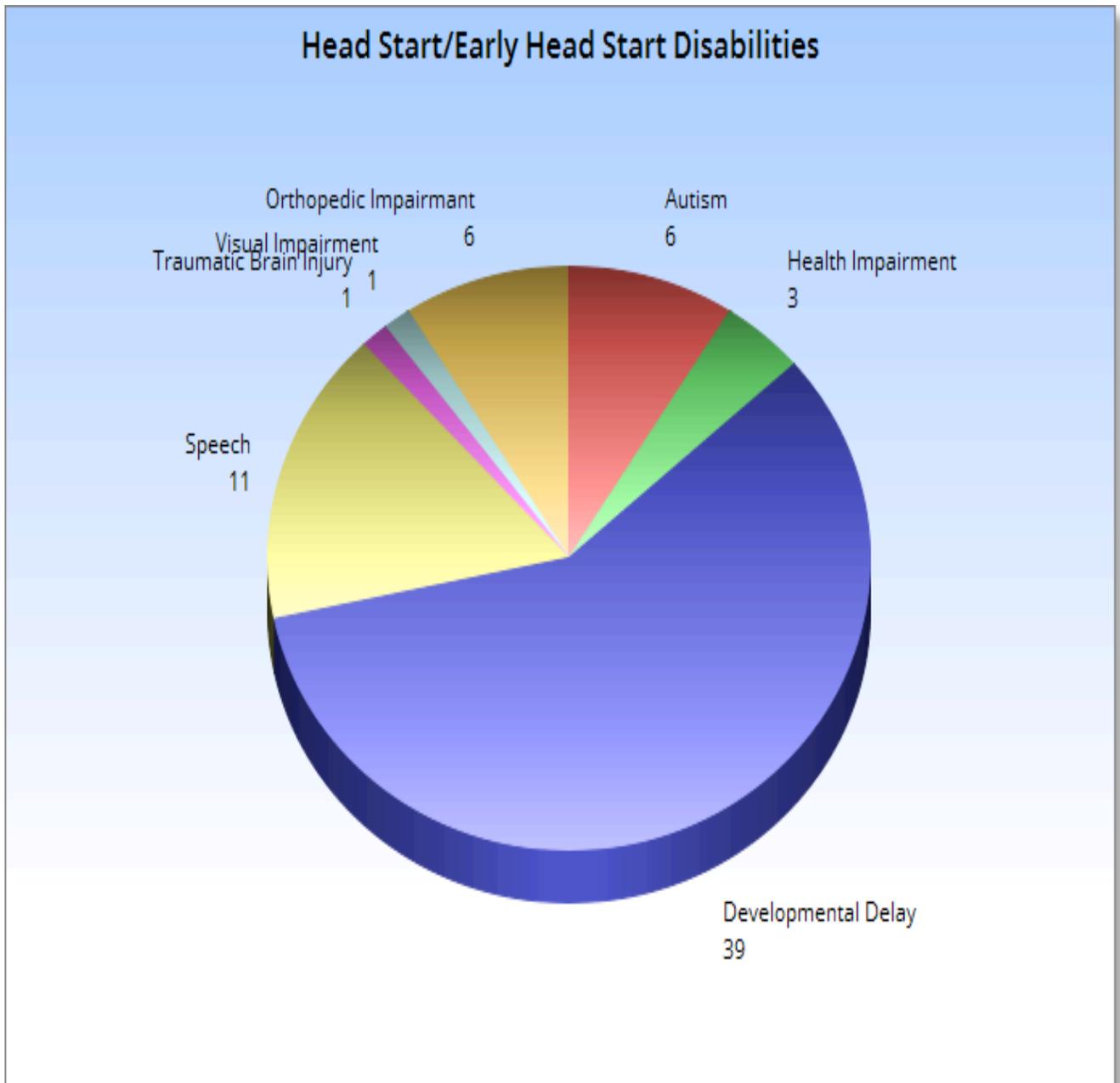
Early Head Start/Expansion Enrollment



Disability Services

McIntosh Trail ECDC's Head Start and Early Head Start programs are required by Federal Performance Standards to make at least 10% of our funded enrollment available to children with diagnosed disabilities. The program has established strong

collaborative relationships with Babies Can't Wait (Early Intervention 0-3) and all of the local educational agencies is the seven-county service area. Twelve percent or 67 children were diagnosed with a disability in the program.



Inclusion Classroom

McIntosh Trail ECDC has a long-standing collaboration with Spalding County Public School System. An Inclusion Classroom is located in Jordan Hill Elementary School. This classroom is composed of 17 Head Start eligible three year olds. There are six diagnosed disability children in the classroom. This is the longest existing Head Start and Public School System Inclusion Class in the state of Georgia. McIntosh Trail ECDC provides a teacher, teacher assistant as well as an experience support staff. The last team member is a certified Preschool Special Education teacher provided by the school system.

Program Goals

McIntosh Trail ECDC Inc. entered a Five-Year Funding Cycle in 2015-16 and 2019-20 was the fifth and final year of the Five-Year Funding Cycle. As part of the process the Governing body and administration developed three long-term goals that were critical to providing quality services to the children, families, and community served by agency programs. They have reviewed and approved these goals on an annual basis.

2019-2020 LONG RANGE GOALS

LRG I: Enhance educational services to improve math development of children to maximize their potential to enter kindergarten with a solid foundation for academic building blocks and future concepts.

LRG II: Increase community collaboration with educational institutions in order to assist parents with accessing financial and community resources to pursue and obtain their GED or advanced degrees which will enhance their self-esteem, job skills, and ability to serve as a positive role model in their community.

LRG III: Facilitate steady, incremental improvements in student attendance by supporting strong links between good attendance and future academic and social success so that regular attendance will help children do better academically and be more likely to succeed in life and work by having a positive impact on the student, school, family, and community.

2019-2020 Progress on Long Range Goals:

Long Range Goal 1: Improve Math Scores

The Math scores were below expectations by 14% for the 2019-2020 Fall scores, with an overall increase (Meeting/Exceeding Development) of 7%. Additional scores for the Spring of 2019-20 school term could not be aggregated and analyzed accurately due to the COVID pandemic during the months of March through May. Improving math scores is one of our Five Year Goals at McIntosh Trail ECDC. Teachers plan for the development of all children using the TSG tools, helping to guide their planning and instruction. All new teaching staff are trained on the math curriculum during the two weeks of orientation and receive a CD of the High Five Mathematize Curriculum. McIntosh Trail ECDC met the Long-Range Goal 1 to Improve Math Scores.

TSG 2017-2018

Domains	Below Development Overall Totals			Increase of child development from Fall to Spring 13% Increase Overall	Meeting/ Exceeding Development Overall Totals		
	Fall	Winter	Spring		Fall	Winter	Spring
Math	30%	23%	17%	+13%	69%	76%	82%

TSG 2018-2019

Domains	Below Development Overall Totals			Increase of child development from Fall to Spring 39% Increase Overall	Meeting/ Exceeding Development Overall Totals		
	Fall	Winter	Spring		Fall	Winter	Spring
Math	55%	26%	17%	+39%	43%	73%	82%

TSG 2019-2020

Domains	Below Development Overall Totals			Increase of child development from Fall to Spring Increase Overall (Not accurate due to COVID)	Meeting/ Exceeding Development Overall Totals		
	Fall	Winter	Spring		Fall	Winter	Spring
Mathematics	21%	13% (Not accurate due to COVID)	COVID	+4%	64%	68% (Not accurate due to COVID)	COVID

Long Range Goal 2: Community Collaboration

The Family Engagement, Community Engagement, and ERSEA staff focused on improving the parent enrollment application and interview process, increasing family engagement with the program, building collaboration within the community.

McIntosh Trail ECDC family service workers helped families in completing the family outcomes and goals setting information during the enrollment process. The agency policy is to enroll the most eligible children within the community by conducting in-person interviews with families. Collaborating with families and community partners helps support family well-being. The agency collaborates with outside agencies

including medical resources, job and resource fairs. Family Service Workers recruit community representatives to help provide positive information to the parents. One of the main objectives is to help the family become more self-sufficient. During the 2019-20 school year, the agency had 23 parents that were enrolled in college and 4 parents that were enrolled in GED classes.

McIntosh Trail ECDC provided support for staff to implement collaborative agreements to assist parents of children enrolled in the program to be successful in meeting their desired education goals. Written collaborations are in place with Piedmont College, Southern Crescent College, Mercer University, Gwinnett College, Georgia Military College and Madison On-Line School to help parents obtain GEDs or higher educational levels.

To help parents increase their job skills and qualifications, CPR/First Aid, FDC, and CDA classes was offered to parents. MTECDC provided CPR/First Aid training to 10 senior employees associated with SCEP (Senior Community Employment Program), Three Rivers Work Source, and Legacy Links. We also provide referrals for CNA classes. All parents are enrolled in the parent curriculum, Ready Rosie. Several trainings were provided to parents to inform them of the above services being offered. McIntosh Trail ECDC met the Long-Range Goal 2 of Community Collaboration.

Long Range Goal 3: Attendance

The objective in 2019-20 was to continue the initiative to provide staff and parents training on the risk of Chronic Absenteeism to reduce the rate of chronically absent children. All staff were trained on attendance and the agency's revised attendance procedures and forms. Parents were trained on the new procedures and the importance of their child's daily attendance to school at parent meetings and other

trainings. Attendance information was sent home multiple times. Bookmarkers in English and Spanish were given to all parents. This was also a topic examined and discussed by the School Readiness Team. The local school system provided their absentee policy for the program to review and to be able to talk with parents transiting to the public-school system.

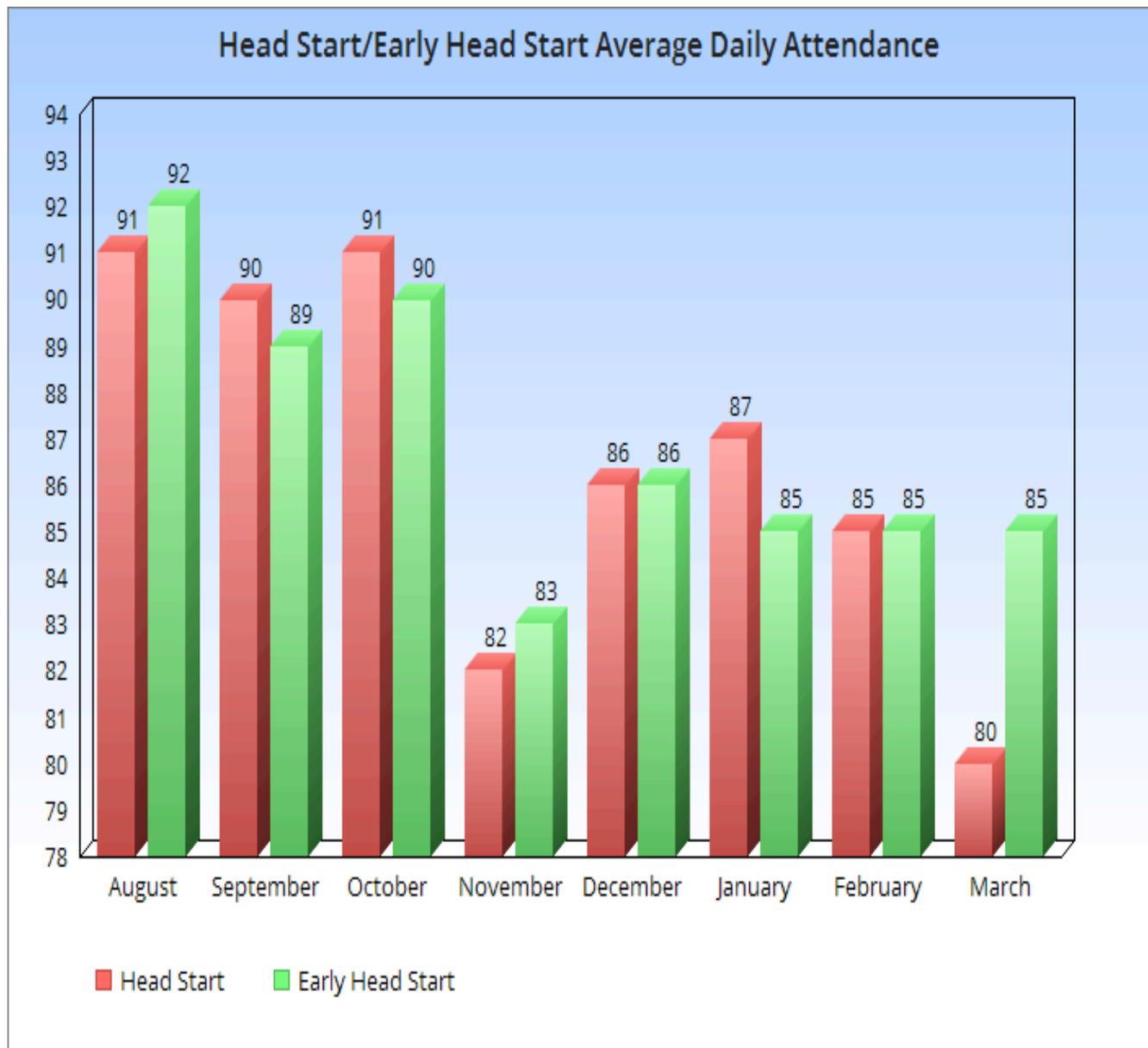
ChildPlus report 2301 (Attendance) was given to the Management Team, Policy Council, and Board of Director members at each monthly meeting. At each Policy Council and Board of Director's meeting the Program went over the attendance report by county and discussed what issues affected attendance by county. Attendance reports were reviewed monthly by the Program Director and Executive Director. All governance members were encouraged to visit their local centers and "meet and greet" parents to encourage their child's good attendance. Training on research, the importance of good attendance, and how to encourage good attendance was provided at all agency wide trainings, Pre-service, and Family Service monthly meetings. Parent meetings were held by Zoom. Center staff continued after the program began to provide virtual services to contact parents when children were not available for their class time. Time was set aside each day for parents to reach out to teachers and for staff to talk with parents.

Prior to March, 2020 children with perfect attendance were given Perfect Attendance Certificates and ribbons, as well as pizza gift cards. This encouraged parent to bring their children to school every day. The Head Start and Early Head Start programs had 86% average daily attendance for the year.

After the program closed due to the pandemic, parents were encouraged to participate with their children doing virtual learning on Class Dojo which is available in

ChildPlus. Some type of contact took place one or more times every day. Attendance procedures were still followed when a child did not come on line for class time.

The following bar graph represents Average Daily Attendance Percentages. March shows attendance through March 14, 2020. McIntosh Trail ECDC met the Long-Range Goal 3 to Improve Attendance.



2019-20 School Year Internal CLASS Scores

The Classroom Assessment Scoring System (CLASS) scores are not complete due the agency closing in March in response to COVID. McIntosh Trail ECDC had scheduled to complete two CLASS internal cycles on all teachers and the second planned assessment was the Spring cycle which did not take place.

	Fall	Spring	2019 National Average
Instructional Support	3.69	COVID	2.33
Emotional Support	5.67	COVID	5.68
Classroom Organization	4.97	COVID	5.32

Instructional Support was above the National Average in the Fall assessment.

Emotional Support with the dimensions of Positive Climate, Negative Climate, Teacher Sensitivity, and Regard for Student Perspective was .01 below the National Average.

Classroom Organization's dimensions Behavior Management, Productivity, and Instructional Learning Formats were below the National Average in the Fall assessment by .35.

Georgia Department of Early Care and Learning Collaboration (DECAL)

Pre-K

The Pre-K program sponsored by Georgia Department of Early Care and Learning funded four classes and served 97 children. The agency provided Pre-K in Newton (1), Henry (2), and Spalding Counties (1). These state dollars paid teacher salaries as well classroom supplies, fieldtrips, technology, and training. Head Start provided wrap

around services for the two Blended classrooms which were in Newton and Spalding Counties. Henry County had two stand-alone Pre-K classes.

In Blended classrooms those children were dual enrolled in Head Start and Pre-K and received all services from both programs. Pre-K serves only four year olds and there is no income eligibility requirement. The children in the blended classrooms met Head Start's income guidelines also. All children must be four years old by September 1st of that school year.

Eighty-eight of those children were classified as Category I, which is similar to Head Start's eligibility requirements and denotes that those children met Federal poverty income guidelines. The remaining nine children were Category II and had family income above Head Start's eligibility requirements. There are no income guidelines for Pre-K. Many of the children in the agency's Pre-K classrooms have siblings in Head Start or Early Head Start.

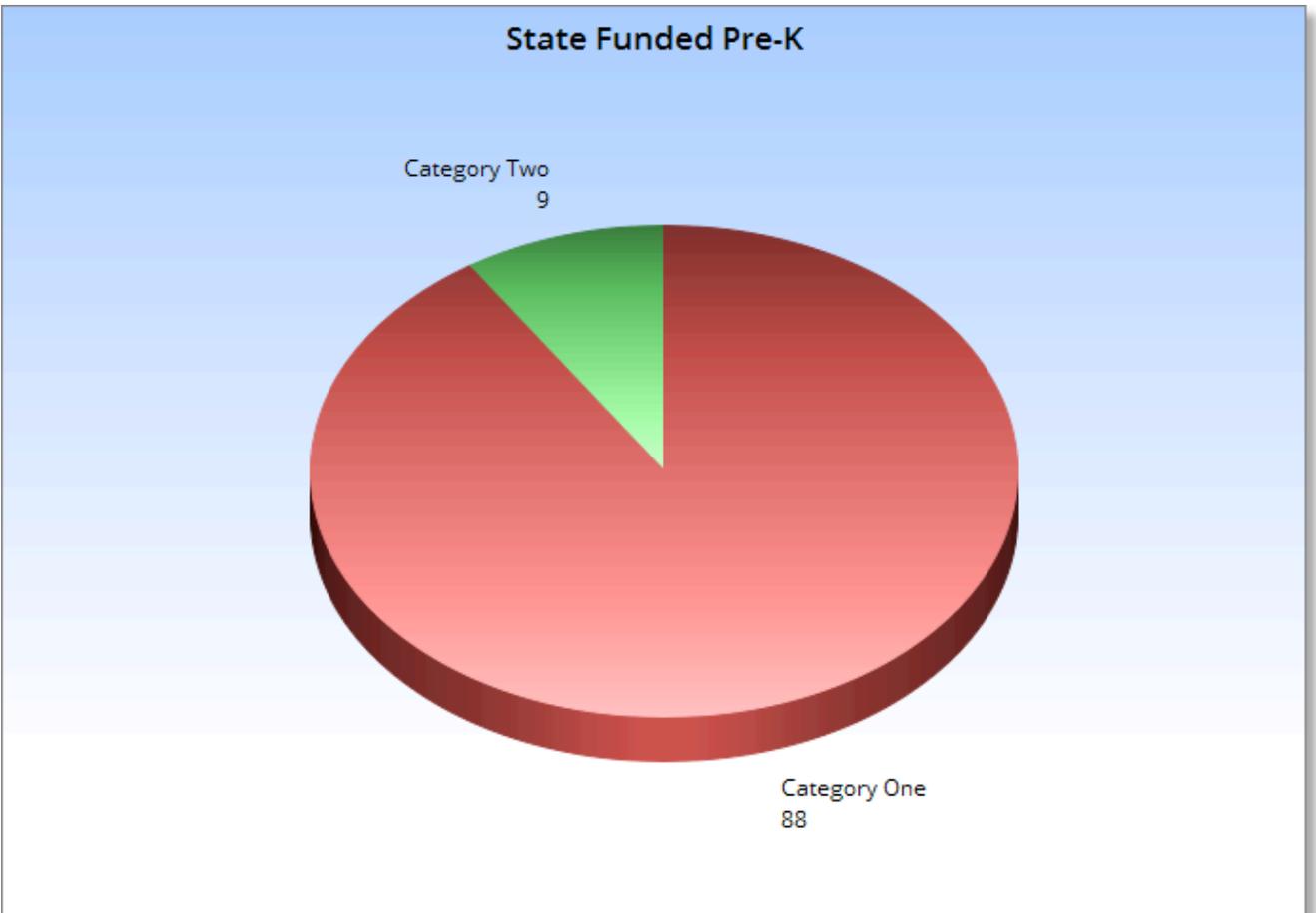
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Summer Transition Rising Kindergarten

The agency received funds through Bright from the Start to operate five Rising Kindergarten Summer Transition Classrooms in Henry, Spalding, and Newton Counties. These classes were face to face and lasted for five weeks. It was the second year of being funded for a Rising Kindergarten Summer Transition Program. Seven classrooms served 66 children on-site in Henry, Spalding, and Newton counties. Due to COVID-19 the number of weeks were reduced to five weeks and there was a smaller enrollment.

The high-quality instruction with a focus on language, literacy and math was designed to reduce the achievement gap. A child's family had to meet the income eligibility requirement of 85% of the state median income. Each child received supplies and items they would need to enter kindergarten. This included educational supplies, book bags, iPad, and items from each school systems' list for parents to purchase. Each child also received two pair of shoes, pants, tops, coats, socks, and underwear.

Personal Protective Equipment was provided to center staff as well as intensive safety training. All staff were required to wear face masks, social distance, and followed CDC guidelines. No parents were allowed in the building and as children were dropped off each day. The parent had to answer a questionnaire each morning and children's temperatures were taken and recorded. No one was allowed in the building without a mask. Parents received various services and resources information from the Coaches.

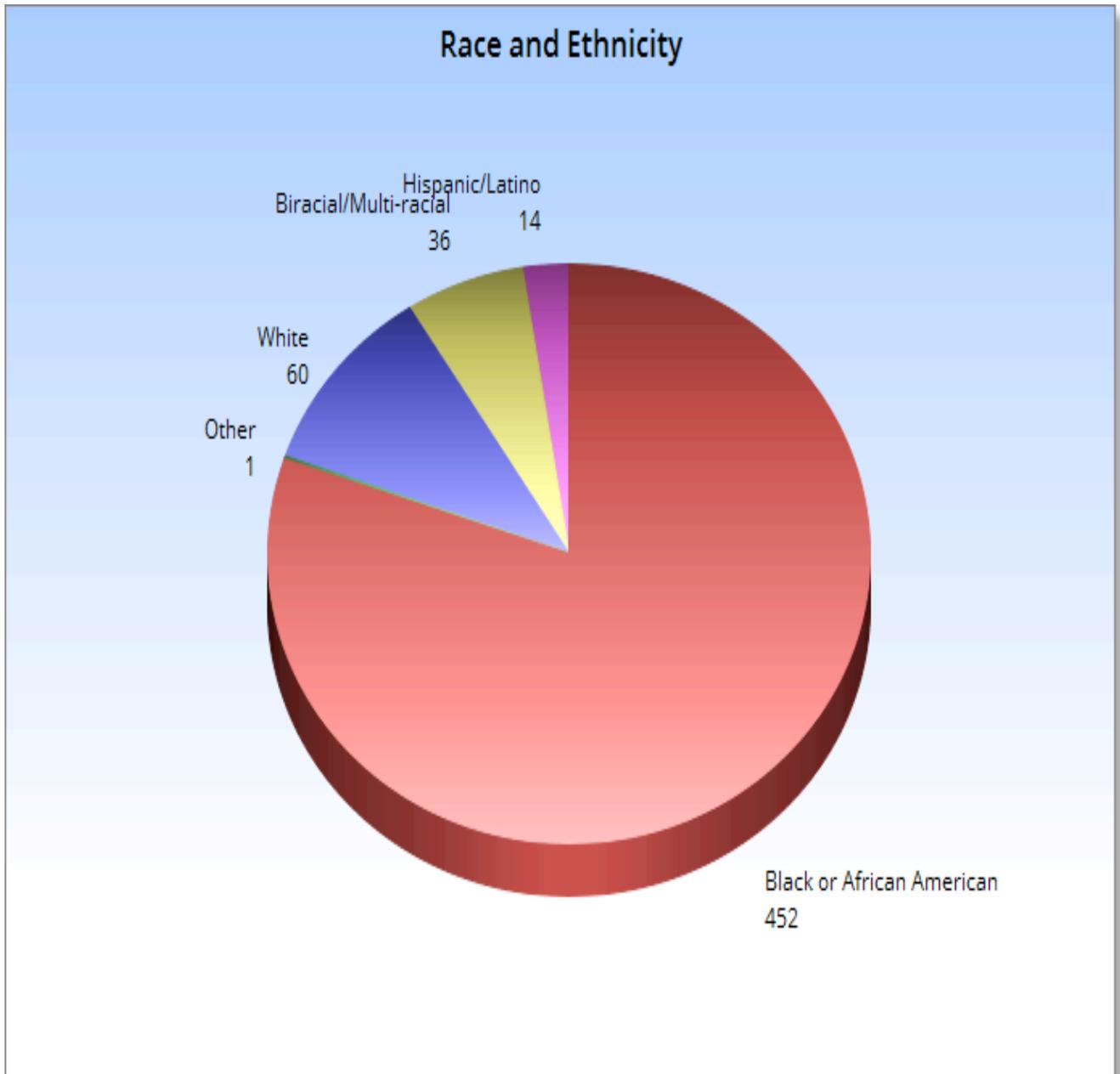


Ethnicity in Head Start and Early Head Start

Families were asked to identify their children as one of eight possible choices for race and ethnicity. The graph below demonstrates the information given by parents. Of the total number of children served that year, 550 stated that English was the primary language. One child spoke a Caribbean language, 12 spoke Spanish, and one spoke a Middle Eastern & South Asian language.

Head Start program's systems and services support the cultural diversity of enrolled families. Staff members are trained to demonstrate their respect for and respond to the different cultures in their community and in their classrooms and

center. Resources, guidance, and support are provided to staff and families about key multicultural principles and the implementation of these principles in their classrooms. Culture diversity is a fundamental feature of Head and several staff members speak other languages.



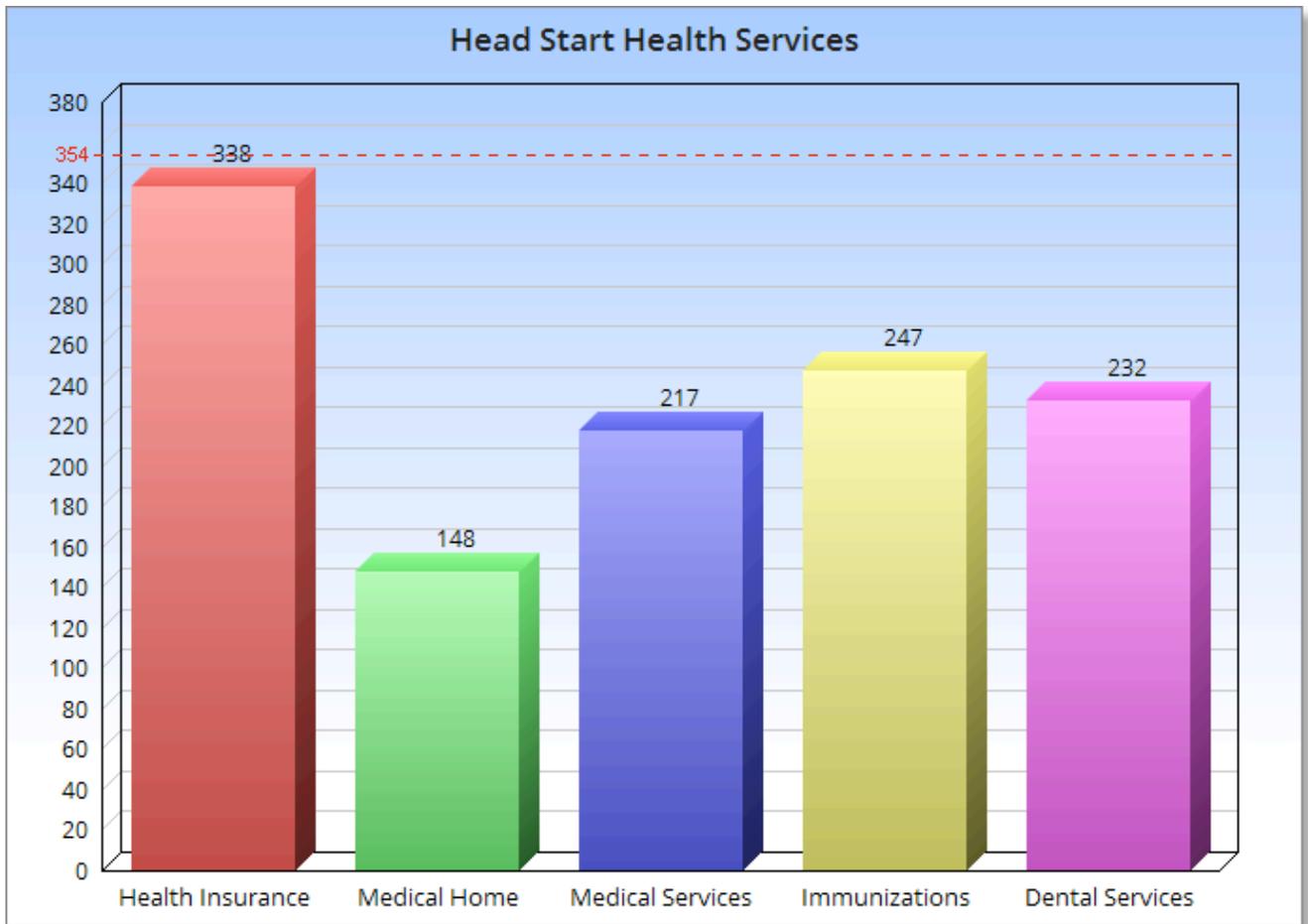
Head Start Health Services

After the agency closed in March, 2020 due to COVID-19 the Family Service staff continued to work with parents to complete health services and prepare those children transitioning to the public school system. Many medical offices and facilities closed temporary or limited the type of services they were providing.

Experience shows a child with health problems, such as oral, mental, or nutrition, will have difficulty learning. Head Start staff provide high-quality health services, that will help each child grow. Children and families are connected with a health home in their local community which will support the family long after they transition into the public-school system. The services must be developmentally, culturally, and linguistically appropriate to support each child's growth and school readiness.

Additional medical and dental services are provided to all enrolled children and pregnant moms by both Head Start and Early Head Start programs. The program served 14 pregnant moms in 2019-20. The program assists those pregnant moms to access services, become educated about her needs and the needs of her baby, and be ready to provide a nurturing and stable home for her newborn.

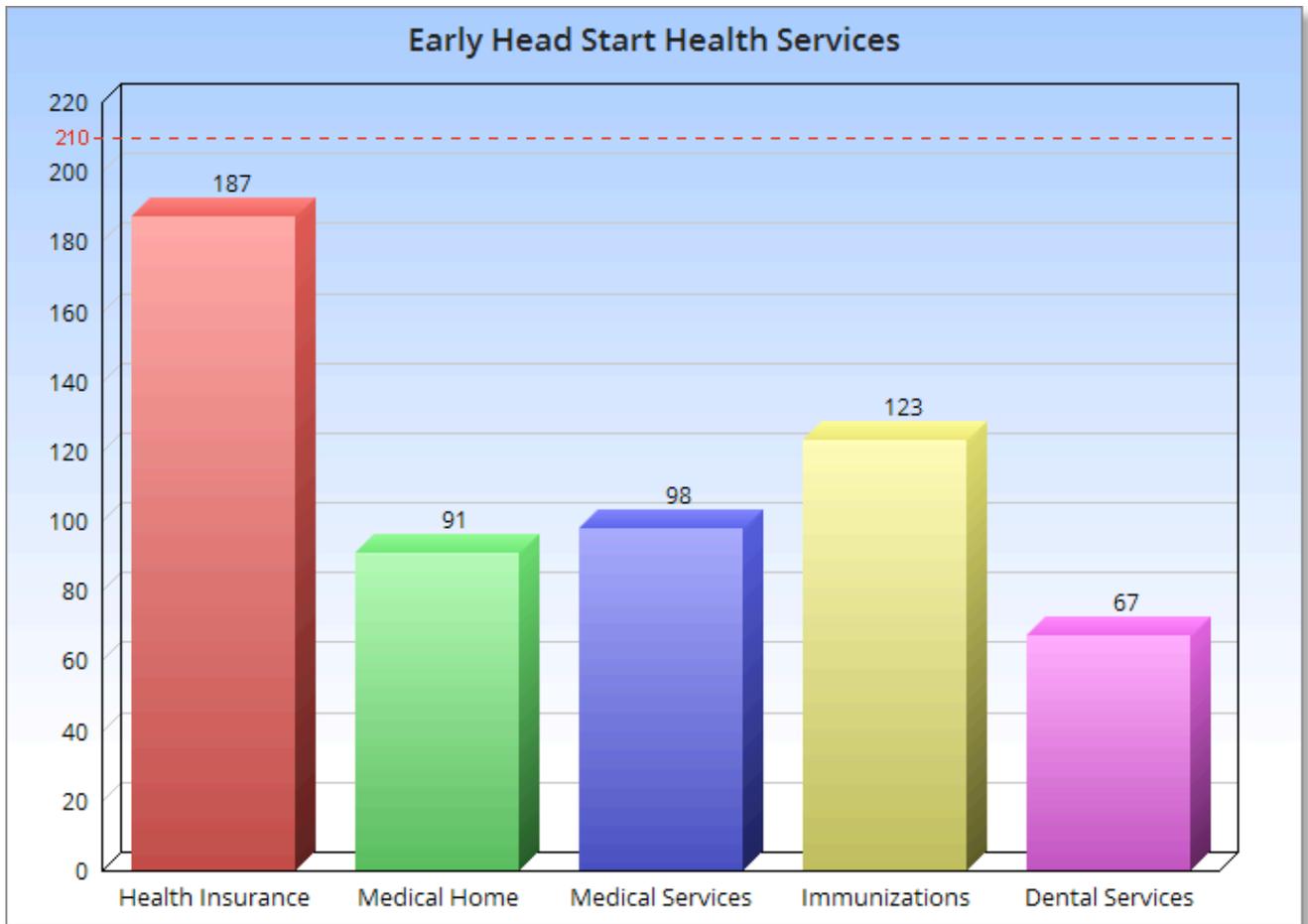
If a child does not have health insurance, Family Service Staff work with the family to refer to resources able to meet that need. Being current on immunizations is a state requirement. Children not receiving services were due to dropouts, changes in enrollment, COVID-19, or parents refusing services. Training and resource information is made available in the form of community partners who provide information about their services at parent meetings or agency trainings. Each center has a space set aside for parent resource information that they are able to choose and take home.



Early Head Start Health Services

Children in the Early Head Start program must receive “high-quality health, oral health, mental health, and nutritional services that are developmentally, culturally, and linguistically appropriate and that will support each child’s growth and school readiness.” This quote comes from Performance Standard 1302.40 (a).

In all areas, the program communicates with parents to encourage their involvement in the health care of their children. They provide health education that will help parents understand the importance of being health to a life time of learning.



“Head Start (HS) and Early Head Start (EHS) constitute the largest public investment in ECE in the US, primarily providing services to children in poverty. In 2016, HS served about 40 percent of poor three- and four-year-olds, and EHS served fewer than 5 percent of poor children younger than three. Since their beginnings in the 1960s, HS and most EHS programs have included both center-based ECE services (typically provided for only part of the day and only during the school year) and comprehensive services for children and their families (such as nutritious meals and snacks, immunizations and screenings, and referrals or direct treatment for mental and physical health conditions).” This quote was taken from an article written by Taryn Morrissey, April 25, 2019, on the website Health Policy Brief, Culture of Health, The Effects of Early Care and Education on Children’s Health.

Early Head Start COVID-19 Services

After the pandemic was declared and the program closed down temporary the EHS teaching teams continued to maintain regular virtual contact with the children and families. The teachers prepared by gathering materials and supplies to provide to the families as we did not know what was ahead.

Teachers prepared lesson plans that were easy to follow and guided parents through activities for their children. The staff sent home classroom materials including paper, crayons, markers, books, printed materials that parents and families could use to engage their children and follow the lesson plans during their time at home.

The center staff also created a resource pool that included diapers, wipes, snacks, formula, and food that EHS children used in the classroom. These items were provided to parents as a resource in their time of need.

As the pandemic continued the Education team created a lesson plan that allowed the teachers to implement the curriculum at home with the parent's help. The staff continued to make regular contact with families offering resources and supplies. They shared information about food banks, help with applying for additional assistance, and resources within their community.

A regular schedule was set in place to make contact with the children and parents. Multiple methods of contact were implemented due to lack of internet or cellular service. Teachers and other staff created Class Dojo's and made hard copies to ensure that all families received an equal opportunity to work with their children at home.

COVID-19 Nutrition Services

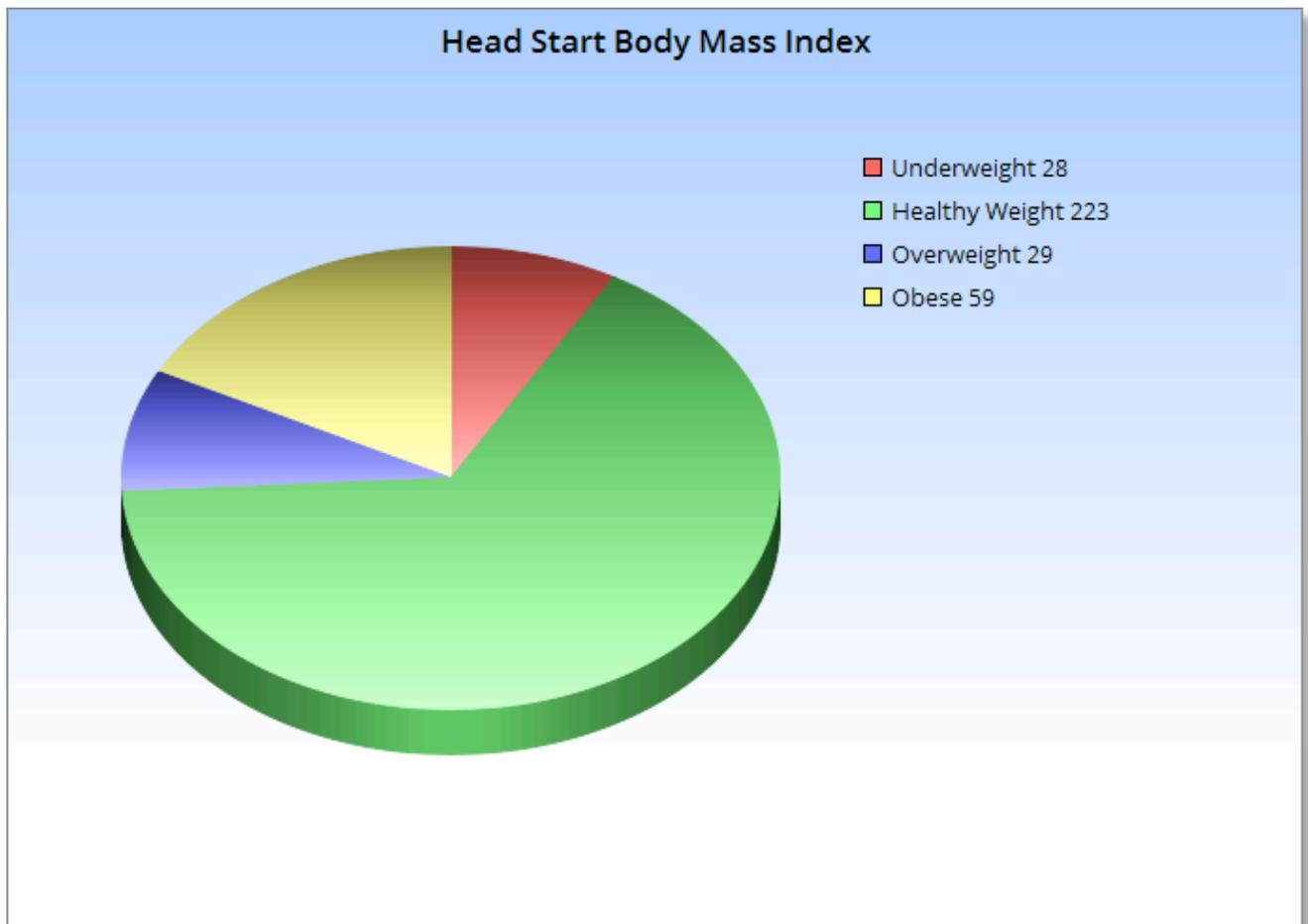
Food service during the pandemic has been a new experience for McIntosh Trail ECDC. When the program closed in March, the food service was suspended because of very little information and guidance in that area.

In May, the nutrition staff in the three centers that provided the Summer Transition Program were brought in to begin the normal food service. Breakfast, lunch, and a snack were provided Monday – Friday according to the CACFP guidelines. Nutrition staff received extensive safety training to address COVID-19 issues.

Plans were formulated to provide nutrition services for the upcoming fall. The Nutrition Administrator worked closely with DECAL to plan a food drive-by pick up service for enrolled children when virtual school reopens in the fall. A waiver offered by USDA has been secured.

Family Service Workers researched food banks and similar food give aways to provide resource information for parents and staff. The ERSEA Administrator made monthly trips to a local food bank to bring back a van load of food which was then divided among centers to be picked up and made available by each center manager.

All children's height and weight are completed two times each school year. Any children found to be of concern are referred to the Nutrition Department who consults with a licensed nutritionist. They work with parents to discuss the nutritional needs of the child and help with menu planning. Families are encouraged to review the menus weekly and submit recipes which reflect a variety of different cultures.



AUDIT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED UPON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
STANDARDS

Note: Audit from 2019/20 is not available at this point. This audit is from
2018/19.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

McIntosh Trail Early Childhood
Development Council, Inc.
Jackson, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of McIntosh Trail Early Childhood Development Council, Inc. (the "Council"), which comprise the statement of financial position as of March 31, 2019, and the related statements of activities, functional expenses and cash flows for the fiscal year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 6, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered McIntosh Trail Early Childhood Development Council, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether McIntosh Trail Early Childhood Development Council, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

McIntosh Trail Early Childhood Development Council, Inc.'s Response to Findings

McIntosh Trail Early Childhood Development Council, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. McIntosh Trail Early Childhood Development Council, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Macon, Georgia
March 6, 2020



**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

McIntosh Trail Early Childhood
Development Council, Inc.
Jackson, Georgia

Report on Compliance for Each Major Federal Program

We have audited McIntosh Trail Early Childhood Development Council, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of McIntosh Trail Early Childhood Development Council's major federal programs for the fiscal year ended March 31, 2019. McIntosh Trail Early Childhood Development Council, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of McIntosh Trail Early Childhood Development Council, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about McIntosh Trail Early Childhood Development Council, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of McIntosh Trail Early Childhood Development Council, Inc.'s compliance.

Opinion of Each Major Federal Program

In our opinion, McIntosh Trail Early Childhood Development Council, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended March 31, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2019-002. Our opinion on each major federal program is not modified with respect to these matters.

McIntosh Trail Early Childhood Development Council, Inc.'s response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. McIntosh Trail Early Childhood Development Council, Inc.'s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of McIntosh Trail Early Childhood Development Council, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered McIntosh Trail Early Childhood Development Council, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the McIntosh Trail Early Childhood Development Council, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Macon, Georgia
March 6, 2020

Family Engagement Activities

McIntosh Trail ECDC integrates Family Engagement strategies that support family well-being and promotes children's learning and development throughout all systems and program services.

Fathers play a very important role in the success of their child's life. Children that have an absent father tend to have poor performance in school and are at risk for drug use, violent behavior, and criminal activity. One of the objectives of the program is to ensure program staff and parents have knowledge and skills needed to support the ongoing involvement of fathers in the program and in the lives of their children.

Fathers have a direct impact on the well-being and social behavior of their children. A father who has a good relationship with the mother of their children is more likely to be involved and to spend time with their children. Children with involved, caring fathers have better educational outcomes. The influence of a father's involvement on academic achievement extends into adolescence and young adulthood. Children with good relationships with their father were less likely to experience depression, and exhibit disruptive behavior.

Before the COVID-19 pandemic in the spring of 2020 staff has been very innovated and worked diligently to keep fathers engaged in all seven counties. Some of the activities that were held was: Father/Daughter Dance, Grandparent's Day, parent meeting and trainings, Drumsticks for Dad, Dads Reading to Children Day, Valentine Dance, and a Science Fair.

Many dads volunteered in the classrooms and on the playgrounds prior to the pandemic. Several fathers were Door Greeters in the mornings to check passes, talk to

other parents and children, and encouraging good attendance and involvement. The program had 97 father figures participate in the centers and programs for the 2019-20 school year. All events scheduled for mid-March through May were cancelled due to the pandemic.

Prior to COVID-19 monthly parent meetings are held in each center with training provided. A total of 829 parents attended parent training compared to 942 during the year before. The decrease in parent participation was due to the closing of the agency in March.

As the agency puts additional emphasis on fatherhood each year staff have seen a decrease in behavioral problems in classrooms and the number of behavioral referrals that have been made to the Mental Health team. Research indicates there are beneficial physical, mental, emotional, academic, and spiritual impacts on a child who connects positively with a male role model. The following are ways that the staff have tried to improve the involvement of fathers:

- Increased communication with father figures
- Offer a greater variety of activities for both parents
- Schedule activities after work hours
- Encourage participation in the classrooms
- Be more vocal in appreciation of fathers that participate
- Met with fathers about the importance of student's attendance

Most fathers want to do their part in raising their children to be successful in life and as adults. Dads appreciate guidance, support, and encouragement to help them

become better parents. All children benefit from happier families, working together to support their children's positive growth.

McIntosh Trail ECDC in an effort to increase services to parents has researched parenting curriculums which will assist with active family engagement. With the approval of the governing bodies ReadyRosie was implemented which is a research based parenting curriculum that builds on parent's knowledge. The implementation began in the summer of 2017.

Monthly parent meetings are held in each center with training provided. A total of 810 parents attended parent training compared to 537 during the year before.

School Readiness

McIntosh Trail Early Childhood Development Council supports school readiness and positive child outcomes in Early Head Start and Head Start through comprehensive child development services, age appropriateness, individual appropriateness, meaningful curriculum, child observations, screenings, and assessments.

The School Readiness Team is composed of program administrators, retired and current public school teachers, assistant superintendents, principals, community partners, center managers, family service workers, and teaching staff. The School Readiness Team meets on a quarterly basis to review program goals, provide valuable input, and ensure that federal mandates and best practices are met. There were several parents, community partners, retired educators, as well as current local educational agency representatives from several of the counties within the service area that serve also on the team. The Policy Council and Board reviews and assists in the project. The team works together to develop School Readiness goals and a plan that

will meet Federal regulations and Best Practices. Each school year the School Readiness Team collects data from the Brigance, CLASS, Teaching Strategies Gold, and The Pyramid Infant-Toddler Observation Scale.

SPECIAL NOTES

Each Head Start and Early Head Start program (combined) is mandated to have at least 10% of the enrollment filled with children who have diagnosed disabilities. The program continues to meet and exceed the 10% mandate.

McIntosh Trail ECDC voluntarily participated in the Quality Rated System sponsored by the Georgia Department Early Care and Learning. All centers underwent additional training and review as well as a visit to be observed in order to receive a rating level. Four centers received a Level 3 and the other four centers was rated with a Level 2. Level 3 is the highest rating level possible.

In February of 2019, McIntosh Trail ECDC was the only program in the state of Georgia to be awarded an EHS Expansion Grant. There were 12 grants awarded in Region IV. The program was able to serve 40 additional EHS children and their families.