prior budget period to be covered by
the annual audit.
(3) Unless otherwise approved by the
responsible HHS official, the report of
the audit shall be submitted to the re-
sponsible HHS official, in the manner
and form prescribed by him or her,
within 4 months after the prior budget
period.

§ 1301.13 Accounting system certifi-
cation.
(a) Upon request by the responsible
HHS official, each Head Start agency
or its delegate agency shall submit an
accounting system certification, pre-
pared by an independent auditor, stat-
ing that the accounting system or sys-
tems established by the Head Start
agency, or its delegate, has appropriate
internal controls for safeguarding as-
sets, checking the accuracy and reli-
ability of accounting data, and pro-
moting operating efficiency.
(b) A Head Start agency shall not
delegate any of its Head Start program
responsibilities to a delegate agency
prior to receiving a certification that
the delegate agency’s accounting sys-
tem meets the requirements specified
in paragraph (a) of this section.

Subpart C—Federal Financial
Assistance

§ 1301.20 Matching requirements.
(a) Federal financial assistance
granted under the act for a Head Start
program shall not exceed 80 percent of
the total costs of the program, unless:
(1) An amount in excess of that per-
centage is approved under section
1301.21; or
(2) The Head Start agency received
Federal financial assistance in excess
of 80 percent for any budget period fall-
ing within fiscal year 1973 or fiscal year
1974. Under the circumstances de-
scribed in clause
(3) Of the preceding sentence, the
agency is entitled to receive the same
percentage of Federal financial assist-
ance that it received during such budg-
et periods.
(b) The non-Federal share will not be
required to exceed 20 percent of the
total costs of the program.
(c) Federal financial assistance
awarded to Head Start grantees for
training and technical assistance ac-
tivities shall be included in the Federal
share in determining the total ap-
proved costs of the program. Such fi-
nancial assistance is, therefore, subject
to the 20 percent non-Federal matching
requirement of this subpart.

§ 1301.21 Criteria for increase in Fed-
eral financial assistance.
The responsible HHS official, on the
basis of a written application and any
supporting evidence he or she may re-
quire, will approve financial assistance
in excess of 80 percent if he or she con-
cludes that the Head Start agency has
made a reasonable effort to meet its re-
quired non-Federal share but is unable
to do so; and the Head Start agency is
located in a county:
(a) That has a personal per capita in-
come of less that $3,000 per year; or
(b) That has been involved in a major
disaster.

Subpart D—Personnel and
General Administration

§ 1301.30 General requirements.
Head Start agencies and delegate
agencies shall conduct the Head Start
program in an effective and efficient
manner, free of political bias or family
favoritism. Each agency shall also pro-
vide reasonable public access to infor-
mation and to the agency’s records pert-
aining to the Head Start program.

§ 1301.31 Personnel policies.
(a) Written policies. Grantee and dele-
gate agencies must establish and im-
plement written personnel policies for
staff, that are approved by the Policy
Council or Policy Committee and that
are made available to all grantees and
delegate agency staff. At a minimum,
such policies must include:
(1) Descriptions of each staff posi-
tion, addressing, as appropriate, roles
and responsibilities, relevant qualifica-
tions, salary range, and employee bene-
fits (see 45 CFR 1304.52(c) and (d));
(2) A description of the procedures for
recruitment, selection and termination
(see paragraph (b) of this Section). Staff
recruitment and selection procedures);