



Recordkeeping and Reporting in Human Resources

Organizations like the Office of Head Start routinely collect and store large amounts of information. Here, you can find regulations and resources to develop the robust recordkeeping systems needed to manage this information. Also get help learning how to manage data for both recordkeeping and reporting. While these two are linked, it's important to understand the key differences between the two:

- **Recordkeeping** involves recording activities, transactions, and events into an information management system.
- **Reporting** involves organizing records into topic-specific summaries. These summaries help monitor programs and determine whether goals are being achieved.

The [Generally Accepted Recordkeeping Principles](#)® is a recommended source. These principles were created by ARMA International, a global information management membership organization. They provide a framework for managing records and ensure excellence in recordkeeping systems. Many industries have adopted these standards. It is crucial for Head Start programs to understand and adhere to these principles when managing their records. The Generally Accepted Recordkeeping Principles are:

- **Accountability:** A senior staff member must supervise recordkeeping activities and processes.
- **Integrity:** Information being collected must be authentic and reliable.
- **Protection:** Confidential or private records must be protected.
- **Compliance:** Recordkeeping systems must follow applicable laws and regulations. They must also follow the organization's own policies.
- **Availability:** Records must be easily retrievable.
- **Retention:** Organizations must maintain records for an appropriate time that is defined by legal, regulatory, fiscal, and operational requirements.
- **Disposition:** Organizations must securely dispose of records and information they are no longer required to maintain.

Transparent recordkeeping practices are essential in Head Start programs. It is imperative to document all recordkeeping activities and processes. Documentation must occur in an open and verifiable manner. This transparency ensures that both internal and external stakeholders have a clear understanding of how the recordkeeping system operates.



Generating accurate and complete program records is crucial to assessing the effectiveness of a program and supporting communication with stakeholders. These reports also fulfill local, state, and federal requirements. They serve as the foundation for enhancing a program's overall performance and are the basis of continuous improvement in a program.

The 12 Head Start management systems include recordkeeping and reporting, which plays a significant role in:

- Building and maintaining a program's institutional memory
- Overseeing and distributing strategic reports and recordkeeping activities
- Informing staff, leadership, and external partners

A strong recordkeeping and reporting system is foundational to Head Start programs and supports several important purposes:

- **Documentation of completed work:** A good recordkeeping and reporting system establishes a strong information trail. It informs internal and external stakeholders about the services a program delivers. Documentation involves tracking an employee from their point of entry until they exit the program. Records indicate the professional development and training employees receive. The system notes their progress throughout their time in the Head Start program.
- **Program planning:** Valuable data that programs can use is the product of a good recordkeeping and reporting system. They may decide to expand, contract, offer different program options, or relocate services. The data generated by the system guides all program decisions, including hiring, moving staff, and developing training.
- **Program operations:** The recordkeeping and reporting system collects routine information that ends up informing daily operations. If a staff CDA credential is set to expire, a management system can generate reminders. If a background check is up for renewal, the system can flag the due dates. This constant flow of information helps programs monitor and improve services in real time.
- **Program evaluation:** Collecting and analyzing outcome information is another key part of the recordkeeping and reporting system. It's important because it allows programs to evaluate whether they are meeting their goals.
- **Ongoing monitoring and self-assessment:** Effective recordkeeping and reporting processes collect and analyze data for ongoing monitoring. A strong ongoing monitoring process enables programs to self-assess so they can make necessary improvements in human resources.
- **Continuous improvement:** Ongoing monitoring and self-assessment are management systems with data-informed processes. They enable programs to identify what's working well and what needs correction or improvement. Effective recordkeeping and reporting are essential for continuous improvement.



- **Communication:** Programs use various methods to communicate with stakeholders. These methods include formal and informal means, as well as mandatory reports. The recordkeeping and reporting system provides the foundational information for these communications.
- **Knowledge transfer:** A strong recordkeeping and reporting system educates staff, the governing body or Tribal Council, the Policy Council, volunteers, community partners, and families about a program.
- **Institutional memory:** Records and reports build institutional history to keep in mind during transitions.
- **Legal issues:** In case of any legal disputes, accurate records and thorough reports can prove that programs have followed appropriate procedures.
- **Risk management:** Managing risk is crucial for any program or organization. By keeping records and creating a reporting system, programs can effectively identify, evaluate, and minimize the impact of financial and other risks.
- **Leadership continuity:** Having a reliable recordkeeping and reporting system in place helps maintain program stability. It supports a smooth transition between leaders.

Employee files typically fall into three categories: personnel, tax, and medical records. Requirements may vary based on local, state, and federal guidelines. Grant recipients must follow stricter policies or regulations when they exist, including their own. This list is not exhaustive but includes the major types of employee files:

- **Personnel files** typically consist of pre-employment applications, job postings, recruitment materials, interview notes, background checks, child abuse and neglect state registry checks, reference checks, clearances, code of conduct acknowledgements, individualized professional development plans and training, job certifications, school transcripts. It also includes records for rate changes, employee positions, leave, transfers, promotions, demotions, performance evaluations, and disciplinary actions.
- **Payroll and tax records** typically contain employee information such as name, wage rate, social security number, hours worked, and tax forms.
- **Medical records** may include immunization records, health attestations, and benefits plan information.

To remain compliant with grant requirements, human resource professionals need to establish clear record retention policies. They should train staff on proper management and organization of recordkeeping systems. They must implement adequate checks and balances, and they'll need to monitor them frequently.



As a human resource professional in a Head Start program, you'll need to maintain compliance with grant requirements for recordkeeping and reporting. The following tables can be helpful to stay organized and meet necessary regulations.

Table 1 includes a list of recordkeeping regulations, corresponding links, considerations, and a check-off section to indicate if the requirement has been met. It also includes a fillable section for follow-up or action steps.

Table 2 provides a list of resources and trainings for further exploration.

By using these tables, you can ensure a smooth transition between leaders and maintain program stability.

Table 1: Regulations

Regulation	Considerations	Agency Requirement(s) Met	Next Steps
Staff Qualifications and Development: Staff Recruitment and Selection Procedures, Sec. 648A(g)(3)	This section of the Head Start Act informs written policies and procedures to ensure all staff have completed the background checks prior to hire. It also outlines required documentation for staff who were hired without undergoing a criminal record check (e.g., reasons why, number of staff who did not undergo criminal record check).	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	
Personnel Compensation and Fringe Benefits, Sec. 653	This section of the Head Start Act provides guidance on how to conduct and maintain a wage comparability study to reflect the program's needs for recruitment and retention of qualified staff.	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	



Regulation	Considerations	Agency Requirement(s) Met	Next Steps
Uniform Administrative Requirements, 45 CFR §75	These regulations inform requirements and policies for grants management. See 45 CFR §75.371-365 for record retention and access.	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	
Uniform Administrative Requirements Access to Records, 45 CFR §75.364	This regulation details the rights of local, state, and federal entities to access documents, papers, or other records that are pertinent to the federal award. They help in developing audits, examinations, excerpts, and transcripts.	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	
Record Retention and Access: 45 CFR §75.361-365 75.361(c)(d)	These regulations help shape recordkeeping, reporting, and retention policies. They also address other factors that may influence the length of time required to maintain records. This regulation explains record retention, maintaining records for three or more years, and exceptions.	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	



Regulation	Considerations	Agency Requirement(s) Met	Next Steps
Protections for the Privacy of Child Records: 45 CFR §1303 Subpart C	This subpart covers protection, disclosure, and recordkeeping for child records.	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	
Management System: Coordinated Approaches, 45 CFR §1302.101(b)(4)	This standard provides information about the management of program data to effectively support the availability, usability, integrity, and security of data. A program must establish procedures on data management and have them approved by the governing body and Policy Council.	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	



Regulation	Considerations	Agency Requirement(s) Met	Next Steps
Achieving Program Goals: Reporting, 45 CFR §1302.102(d)(1)	<p>This standard details program reporting and documentation requirements related to health and safety incidents involving staff and volunteers, financial viability, program breaches, personally identifiable information, legal proceedings, school closures, child abuse or neglect, and disqualification from Child and Adult Care Food Program (CACFP).</p> <p>This standard also describes the documentation of incidents of violations of supervision, unauthorized release, or inappropriate discipline that occurred in the last two years and whether those incidents were reported to their Regional Offices by the grant recipient.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	
Personnel Policies 45 CFR §1302.90	<p>This standard outlines requirements for the documentation of FBI criminal history checks, background checks, child abuse and neglect</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	



Regulation	Considerations	Agency Requirement(s) Met	Next Steps
	state registry check, and standards of conduct for staff, consultants, contractors, and volunteers.		
Staff Qualification and Competency Requirements, 45 CFR §1302.91	This standard explains how to establish staff qualifications, credentials, and competency requirements for staff, consultants, and contractors engaged in delivering program services.	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	
Training and Professional Development, 45 CFR §1302.92	This standard spells out how to document the professional development of new staff, consultants, and volunteers. It covers creating personalized professional development plans and keeping coaching logs to ensure progress.	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	



Regulation	Considerations	Agency Requirement(s) Met	Next Steps
Personnel Compensation and Fringe Benefits, 45 CFR §75.430(i)	This regulation describes how to accurately track time and activity of staff and the maintenance of files for nonexempt employees.	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	
Personnel Compensation and Fringe Benefits, 45 CFR §75.441	This regulation shows how to maintain files pertaining to fines, late fees, or penalties related to its function as an employer (e.g., Internal Revenue Service, Department of Labor, workers' compensation, unemployment insurance).	<input type="checkbox"/> Yes <input type="checkbox"/> Not Yet	



Table 2: PMFO Resources

ECLKC	Summary	Next Steps
Head Start A to Z, 2.0, Recordkeeping and Reporting	This training module includes scripts, PowerPoint slides, and activities with handouts.	
Ongoing Monitoring System Assessment and Action Plan	Use this checklist to assess a program's ongoing monitoring system.	
Quarterly Summary of Ongoing Monitoring Results Form	This sample form supports a program in summarizing their ongoing monitoring data.	
Non-Federal Match Narrative	Find out how to track financial contributions made to the Head Start program, including through volunteering. This article includes information about the source, use of cash match, any services received, and supplies or equipment donated.	



ECLKC	Summary	Next Steps
Management Matters: Non-federal Match	Comprised of three training sessions, this course uses interactive activities and real-world scenarios to explore non-federal match requirements.	
Management Matters: Cost Allocation	This interactive module defines cost allocation and its regulatory requirements. It describes a step-by-step process for developing a cost allocation plan.	
Annual Planning Calendar for Program Management	Use this customizable planning tool to identify necessary tasks and promote productive teamwork between program, financial, and leadership teams.	

