



2019 SMART 3.0 TRAINING AGENDA

Hilton Anatole | May 29-31, 2019 | Dallas, TX

Day 1: May 29, 2019 (Central Time)

8:30 – 9:00 am	Welcome and a Brief Introduction to SMART Training
9:00 – 10:00 am	ETA Grant Management Overview – Readiness Assessment
10:00 – 10:15 am	Break
10:15 – 11:45 am	Financial Management: Procedures and Internal Controls
11:45 – 1:00 pm	Lunch Break
1:00 – 2:30 pm	Subrecipient Management and Oversight
2:30 – 2:45 pm	Break
2:45 – 3:45 pm	Uniform Guidance: Cost Principles and Cost Classification
3:45 – 5:15 pm	Procurement and Contract Administration
5:15 – 5:30 pm	Wrap-up and Q&A Session

Day 2: May 30, 2019 (Central Time)

	Track 1	Track 2
8:30 – 8:45 am	Welcome and Recap of Day 1	Welcome and Recap of Day 1
8:45 – 9:45 am	Budget Management and Grant Modifications	Real Property and Leases
9:45 – 10:00 am	Break	
10:00 – 11:00 am	Payments and Cash Management	Complaints, Grievances, and Incident Reporting
11:00 – 11:15 am	Break	
11:15 am – 12:15 pm	Financial Reporting and Program Income	Audits and Audit Resolution
12:15 – 1:30 pm	Lunch Break	
1:30 – 2:30 pm	Match and Leveraged Resources	Records Management and Closeout
2:30 – 3:00 pm	Break	
3:00 – 4:30 pm	WIOA MOUs and Infrastructure Costs	
4:30 – 5:15 pm	Wrap-up and Q&A Session	

Day 3: May 31, 2019 (Central Time)

8:30 – 9:00 am	Welcome and Recap of Day 2
9:00 – 10:00 am	Cost Allocation Plans and Indirect Costs
10:00 – 10:15 am	Break
10:15 – 11:45 am	Property Management: Supplies, Equipment, and Intangible Property
11:45 – 1:00 pm	Wrap-up and Q&A Session

USDOL-ETA SMART Grants Management Training

SMART 3.0 Training: Provides active Federal Award recipients of ETA grant funds with helpful strategies in navigating the administration of their grants around four central themes weaved throughout the OMB Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards also known as the Uniform Guidance (2 CFR Part 200 and 2 CFR Part 2900): monitoring, accountability, risk mitigation, and transparency.

Module Descriptions

1. ETA Grants Management: Overview and Readiness Assessment (60 minutes)

This session describes the requirements and standards applicable to federal grants during different phases of the grant life cycle. This includes familiarizing new discretionary grant recipients, and new ETA staff with the activities for managing grants and avoiding the common pitfalls.

Intended Audience: All new grant recipients of a competitive grant award or new staff to ETA grants.

2. Financial Management: Procedures and Internal Controls (90 minutes)

This session describes the core systems of financial management. This includes identifying policies and procedures as required by the Uniform Guidance, providing suggestions for increased organization and efficiency, and describing components, frameworks and financial and administrative areas that require internal controls.

Intended Audience: All Formula and Competitive Award Grant Recipients

3. Subrecipient Management and Oversight (90 minutes)

This session focuses on the responsibilities of the pass-through entity or direct grant recipient, in particular, the financial activity of their subrecipients. It covers three distinct areas of responsibility: management and oversight, reporting, and closeout. Also, this session describes the report writing and resolution processes, and the consequences of failing to effectively conduct oversight and monitoring.

Intended Audience: All Formula and Competitive Award Grant Recipients

4. Uniform Guidance: Cost Principles and Cost Classification (60 minutes)

This session provides an in-depth examination of the general principles governing the allocability, allowability, and reasonableness of costs to the federal award. In addition, it identifies new definitions as well as significant changes to selected items of cost. The session also highlights DOL's exceptions to the Uniform Guidance published at 2 CFR Part 2900.

Intended Audience: All Formula and Competitive Award Grant Recipients

5. Procurement and Contract Administration (90 minutes)

This session focuses on the updated procurement standards, and definitions found in the Uniform Guidance. It provides an explanation on the difference between subawards and contracts, and discusses different methods of procurement, the five phases of a competitive procurement, as well as the required processes and oversight grant recipients need when administering each contract.

Intended Audience: All Formula and Competitive Award Grant Recipients

6. Budget Management and Grant Modifications (60 minutes)

This session provides a review on the requirements for managing budget and grant modification processes as described in ETA's grant terms and conditions and the Uniform Guidance. The latter part of the module examines the types of modifications, grant recipients' actions that generate a request for modification, and specific steps in the modification process. Examples of acceptable and insufficient modification requests are included as discussion points. Finally, the session covers the responsibilities of the pass-through entity for subgrant modification and approval requests.

Intended Audience: All Competitive Award Grant Recipients

7. Real Property and Leases (60 minutes)

This session centers on the requirements for managing facilities and leases and outlines the major changes in the Uniform Guidance. Some of the topics that are covered include but are not limited to, distinguishing between allowable and unallowable costs, depreciation, maintenance and repair costs, prior approval, limitations on sale and lease back and less-than-arms-length agreements.

Intended Audience: All Formula and Competitive Award Grant Recipients

8. Payments and Cash Management (60 minutes)

This session focuses on the Uniform Guidance requirements for payments and the general principles of proper cash management, including internal controls, improper payments, and interest income. It discusses key changes in processing payments between the federal awarding agency and direct grant recipients, and then move to the payment process between direct grant recipients and subrecipients. Finally, presenters will review handling of cash-like items of tangible value such as debit cards and ATM pins, and provide insight into mistakes sometimes found in cash management procedures.

Intended Audience: All Formula and Competitive Award Grant Recipients

9. Complaints, Grievances and Incident Reporting (60 minutes)

This session presents the varying requirements from the Uniform Guidance and program statutes applicable to grant recipients and subrecipients for processing and resolving program-related complaints and grievances, complaints alleging discrimination, and incident reports involving allegations of fraud, waste, and abuse. The presentation distinguishes between the three types of allegations and the differences in the processes for addressing them. It describes the WIOA complaint resolution procedures that grant recipients must maintain, including timelines and appeal rights, and the role of ETA in each process. The presentation defines the activities that constitute fraud, waste, and abuse; identifies the laws and regulations that govern wrongful conduct; and describes the role and responsibilities of grant recipients, ETA, and the Office of the Inspector General in the process of reporting and resolving incidents of wrongful or criminal conduct.

Intended Audience: All Formula and Competitive Award Grant Recipients

10. Financial Reporting and Program Income (60 minutes)

This session covers ETA's financial reporting, program income's definition, and requirements. It highlights common errors, and details how to correctly complete the quarterly and final ETA-9130 reports. Included are the basic financial reporting requirements contained in the Uniform Guidance and other regulations, and in the relevant authorizing laws for ETA programs, along with the expectations for how grantees are to complete key reporting elements on the ETA-9130.

Intended Audience: All Formula and Competitive Award Grant Recipients

11. Records Management and Closeout (60 minutes)

This session provides a high-level overview of the closeout process and discusses the grant recipient, sub-recipient and pass-through entity responsibilities during the closeout process as well as address common issues during closeout. Lastly, this session covers the requirements of records management, types of records, policies and procedures, and collecting, transferring and storing information.

Intended Audience: All Formula and Competitive Award Grant Recipients

12. Match and Leveraged Resources (60 minutes)

This session covers the terms “match” and “leveraged resources,” and draws the distinctions between them. It provides the Uniform Guidance requirements and changes to match, which is also commonly referred to as cost sharing or recipient share. The session describes valuation of match and leveraged resources, including documentation standards. Finally, it identifies which categories of match and leveraged resources are reported on the recipient share section of the ETA-9130 and the importance of such data when calculating stand-in costs.

Intended Audience: All Formula and Competitive Award Grant Recipients

13. Audits and Audit Resolution (60 minutes)

This session provides an extensive review of the new audit requirements codified in the Uniform Guidance and the DOL exceptions. The session covers audit requirements and auditor and auditee responsibilities. The audit resolution process between DOL and the grant recipients, and pass-through entities and their subrecipients, will be discussed. Finally, the session explains the appeals and debt collection processes, along with the cooperative audit resolution process addressed in DOL’s exceptions to the Uniform Guidance.

Intended Audience: All Formula and Competitive Award Grant Recipients

14. WIOA MOUs and Infrastructure Costs (90 minutes)

The WIOA law requires the Local Board, with the agreement of the Chief Elected Official, to develop and enter into a memorandum of understanding (MOU) between the Local Board and the one-stop partners, concerning the operation of the American Job delivery system in a local area. This session provides an overview of key concepts and terms necessary in the local MOU as well as the allocation of infrastructure and shared costs in the Infrastructure Funding Agreement (IFA).

Intended Audience: All Formula and Competitive Award Grant Recipients that are required partners in the local one-stop delivery system.

15. Cost Allocation Plans and Indirect Costs (90 minutes)

This session discusses the methods for allocating costs, identifying who needs to have a Cost Allocation Plan (CAP) and the components of a CAP. It also covers the differences between a CAP and an Indirect Cost Rate (ICR), how ICRs are calculated and how to apply an ICR to recover indirect costs.

Intended Audience: All Formula and Competitive Award Grant Recipients

16. Property Management: Supplies, Equipment, and Intangible Property (90 minutes)

This session covers the rules for acquisitions, use, management and disposition of capital assets along with the rules governing intangible property. The session will also detail the distinctions between supplies and equipment and the requirements for each that must be followed throughout the grant life-cycle.

Intended Audience: All Formula and Competitive Award Grant Recipients