**Workforce 3One**

**Transcript of Webinar**

**Understanding Grant Closeout for TAACCCT Round Three**

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BRIAN KEATING: Hang on. All right. Welcome, everybody. Thanks for joining us today. My name is Brian. I'm here if you need anything technically. Hopefully you do not. I'll get myself right out of the way so that I can introduce our presenters and have an action packed webinar today.

So you may have noticed that we've invited you to introduce yourself in that welcome chat. If you haven't already done so, please go ahead and introduce yourself now. While you do that, I'm going to move us over to today's content so we can jump right in.

Again, welcome to today's "Understanding Grant Closeout For TAACCCT Round Three Webinar." And without any further ado, I'm going to turn things over to Cheryl Martin, program manager for TAACCCT grants. Cheryl?

CHERYL MARTIN: Thanks, Brian. Hi. This is Cheryl Martin. Welcome to all of you on the call. Thank you for joining us, and I noted from the pre-poll there that central region was winning until the eastern time zone came came along and beat out in terms of how many people they have. So those central people are earlier than we are. Puns intended. OK. Going on.

Just wanted to say that we usually start our webinars with this slide to kind of show there's a lot of things going on with the TAACCCT Learning Network, and I wanted to tell you which part of that TAACCCT Learning Network you're hearing from today. It is that part up there that says U.S. Department of Labor, Employment and Training Administration, national office. You'll be hearing from us today on this. So without further ado, we will get going.

Specifically, you'll be hearing from me as the program manager for the TAACCCT grants, and may bring in some other folks to answer some questions like Kristin Milstead. And then on the closeout side of things you'll be hearing mostly from Kevin Brumback who is in the closeout office, but you may also hear some questions answered by Meron Assefa or else Avery.

So we're all here to answer questions today to the extent that we can. However, we have a lot to cover. So we're going to try to get through that so that we do have time for your questions. And given that you're still 17 months out from having to close out, there's plenty of time to answer other questions as they come up.

Today we will be covering a few things, some key dates, our invitation to you to help us tell your story and showcase your innovations. We'll be talking in a section about final performance reports and other kinds of numbers. We'll be talking about submitting grant products and deliverables on SkillsCommons, and then we'll turn it over to Kevin and his team to talk about the closeout process. So let's get started.

Here are some key dates for TAACCCT round three. So your start date way back when, October 2013. There are a lot of key dates, but the – we're going to jump to third-party evaluations and so on. Your interim third-party evaluation may have already been due to you, and if it was due to you per your agreement with your evaluator, then you should be sending it to us. The way you submit those things, by the way, is to send it in an e-mail to your FPO and copy the TAACCCT mailbox and copy the TAACCCT eval mailbox and then it is considered submitted for that particular deliverable.

So we are here, May 12th, 2016. We are 32 months into 48 months by my count. So I guess that leaves us about 16 months out, a little bit more. There's going to be a national evaluation survey that's going to come out to round three specifically in fall of 2016. So heads up on that. And then of course around the corner from us a little bit less than a year from now is the end date for grant-funded program activities, which will be March 31, 2017, if you opt for that. It's extended from September 30, 2016.

So that's what we've got. Those are your options on that. And of course between April 1, 2017 and then the next September 30 you can continue data gathering and reporting and with your third-party evaluation and posting product deliverables and so on. But we'll get into all these dates in a little bit more detail. This is just the overview.

Your third-party evaluation is due no later than September 30, 2017. We would love to see them before that, if you have them. And of course the end date is September 30, 2017, and that – and 45 days later is when your final reports, both fiscal and performing, are due. And then the remaining closeout documentation is due 90 days from that, so at the end of December. So those are highlights of dates, and if you have questions about dates as we go forward, you can let us know.

OK. As I mentioned, we definitely want to hear from you about your legacy and I know that some of you have information about that that you can send now and we'd love it if you'd be willing to share that with us at the TAACCCT mailbox. If you've already posted it to SkillsCommons, that's great. You can do it either way, send it there or – post it there or send it to us at the TAACCCT mailbox, but we're looking for student stories, employer stories. I was just with a grantee yesterday who gave me on a thumb drive nine videos that they have done of students. They're also on YouTube. So you can send us the links like that.

We also love to get still shots – still photos, if you have them, if your communications people have taken them. We'd love to have them to be able to use in our slideshows and fact sheets going forward. We're stopping using those sort of standard photos that everybody has and we're using ones of real TAACCCT people and it's quite exciting. So if you have those, we'd love to see them.

OK. I'm going to just go over some key closeout differences for round three. This is specific to round three. For those of you who are involved in other rounds, I'm sure that you have already felt some difference between round three and the rest of the rounds, but here's another place where there's a little bit of a difference for the consortium members. For the single institution grants it's no differences.

But for the consortiums, as always for closeout, round three consortium leads will gather the performance data and report it in aggregate for the entire consortium. However, for the fiscal side of things and for closeout, each consortium member with its own grant number will receive a separate closeout letter and conduct closeout separately.

That means that our lucky closeout folks get to deal with 190 of you in round three as opposed to 50 to 70 range for the other rounds, and you'll be submitting your own financial reports, as you always are. Each consortium member with its own grant number will need its own indirect cost rate agreement. We can answer more of those kind of questions when we get down the road, if we need to here, or further into the webinar.

OK. I am going to jump into final performance and progress reports and other fun numbers. So – actually before I do that, this is not closeout related, but it is round three related. We are going to be doing our data validity letters like we did last year. We're going to do those this summer.

So if there's any issues that we can tell when we look at your data that's like, whoops, we think maybe you might have meant to do it this other way but let us know. We're going to be taking care of that this summer so that it happens before you do your reporting for year three because, of course, you still have year three reporting happening long before this final report that we're talking about today.

And so that will be happening this summer, and like I already said, we'll – Urban Institute will be sending out a grantee survey in fall of 2016. And then finally, I just wanted to say that the information that you see here today and the FAQ that you get today supersedes that provided in any earlier closeout webinars. I did highlights of this in February for those of you who came to Washington, D.C. for that. This supersedes that and anything we did earlier. OK. So let's get going.

So in terms of performance reporting, your final progress report is really just your last quarterly progress report or your last annual performance report. There's no special report for this. It's just the last one that you do. So again, the consortium leads will gather the information, as they've done for the whole consortium, as they've done in the previous years, and the final QNPR, the final quarterly report will be both quarterly and cumulative information.

We'll get to that in a minute. And the final annual report, though, will just be annual information on grant activity for that one year, as it always is. You should not be reporting cumulatively for any years on your performance data. You should be reporting just for things that happened during that one 12-month period, and the system will automatically aggregate all four years in the thermometer reports so that you can see your cumulative data and we can as well.

When to report. Now, this of course is related to closeout reporting. So of course you're going to report in fall of 2016 for your year three. I'm talking here about your year four final report, and in many ways it's the same as any other report. This one will be due November 14th, 2017. Sooner than we all think; right?

What to report. For your final quarterly narrative progress report here's one where we're looking for information on grant activities during the last quarter and cumulative information on grant activities during the entire period of performance. You won't have had a lot of activity during the last quarter. You'll be finishing up your third-party evaluation and that kind of thing. So hopefully that part can be short, but giving you more room for your cumulative information.

So for example, if you're doing your status update on employer involvement, you could say this quarter we had one new employer still interested in hiring graduates. And even I say still because you're toward the end of the grant, but of course going forward there may be additional employers that would hire these graduates from the programs that will continue on after the period of the grant using non-grant funds. But cumulatively you would say seven employers, perhaps, total hired graduates throughout the grant period, if that is what the right number is for you.

In your final annual performance report – so these are the ones with more the numbers – that will reflect the activities since the last APR. So again, this is just for one year. It is just for the one-year period of the last year of the grant. Now, that last year of the grant gets a little bit tricky; right, because we are allowing you to actually use the first six months of the fourth year to continue grant-funded program activities and then the final six months only for follow up and that kind of thing.

But either way – and we'll get to some details on that in a minute – but either way you will submit only one time. And this final APR should be submitted by November 14, 2017. So let's go into a couple of details about that.

So let's assume – well, first of all, if you decide not to use that first six months or any part of it and you end all of your grant-funded program activities on September 30, 2016, then you'd just report those activities then, and then during your final year all you're doing is reporting follow-up. But if you choose to use any of that six months to do grant-funded program activities, then whatever you do during that let's just call it six months is what you would report in your final annual performance report. So you would report on all outcomes for the first six months of the final year, but then during the final six months of the grant period you can also report on follow-up outcomes.

So in other words, no new participants in that last six months or those kind of outcomes, but if one of those participants got employed and you found out about that or if they – an incumbent worker had a wage increase and you found out about that, that kind of thing, that would all still be reported.

And we're going to go into even more detail on this, and there is an FAQ today that you can download and have a lot of this same information in even a little bit more detail in that FAQ. So you'll want to take a look at that afterward. If grantees do not choose the six-month option, like I said before, then they should be reporting only on follow-up outcomes during this time.

OK. A little bit more detail on this. Program activities that are reported for the first six months of that final year, you have to have participant and financial records to support the aggregate data that you submitted then. So, for example, if you had individual students that were tracked and reported as participants in outcome B.1 in months 37 to 42, you'd need to of course have supporting documentation for that, just like you did in any of the other years.

And just a reminder that no grant funds can be spent on programmatic activities in the final six months of the grant, and so you're only talking about the outcomes that happened with grant funds. On that note, I always like to say that we certainly hope that the activities in your grant will continue after the grant-funded period is over. If you've been teaching classes on XYZ and bringing those to life as part of TAACCCT, we hope that you are finding ways to be able to sustain that going past that. It's just that you can't pay for those program activities with grant-funded dollars.

OK. So here's a question that has come up before and this one gets just a little bit tricky but, again, this is one where the FAQ will be helpful. How do we report additional follow-up outcomes that were achieved during the grant closeout period? So specific to fields B.8 or B.9, which are the employment and employment retention fields, if a student meets the definition of B.8 or B.9 during the closeout period, which is October 1 to December 31 of 2017 we're talking about now, you may count them in B.8 or B.9 as a follow-up outcome.

And that's only for those two fields. So then the question is, well, isn't my report due on November 14th? Yes. The report is still due on November 14th. So go ahead and turn in everything you've got by November 14th, and then if you want to amend your report with some additional information about follow-up outcomes that happened during that period, you can contact your FPO to request that your final APR be unlocked. And there's a handy little chart in the FAQ that explains that question and some other related questions to that. So I'm going to not even go into that here.

I would also like to say that Kristin Milstead will be starting a series of performance-related webinars. We're going to do them once a month and people can submit their questions about performance issues and we will take those questions and prepare them and do them on those webinars. And so on one of those we'll probably do a special focus on closeout questions because for round two that's coming up even sooner than you. So anyway, there's more chances to get those kind of questions answered.

But very quickly about keeping files accessible, I'm not going to go into all the details here but you can read this and it's also in the FAQs. You got to keep your files accessible for the amount of time that your institution does but at least three years, per the grant. Here's some information about how you can save it and where and how you can store or destroy participant files. I'm going to jump ahead to give us room for some of the other questions but you can read through all of this and it's also in the FAQs.

So another question here is how did we do or what do the numbers tell you about how we did? This again is where the thermometer report will sum up everything for you and tell – and add up all those four years for you. And so the link right here is some instructions for how to use that thermometer report so that you can use that for yourself.

And it's a really good idea at the end of each year of your reporting, year three and then the final year or year four, to check that thermometer report and see whether it's consistent with what you have as your total numbers, cumulative numbers for – because the thermometer is where the cumulative shows up. And if you compare it to your own cumulative numbers and it's off, then you're going to want to go back and see what's going on and perhaps have your report reopened and make any corrections that you need to, which is perfectly fine. So there is that.

I am going to stop here and see if there are a couple of questions that we could answer about performance. Oh, one person asked a question, how to count students as completers that are still in training at March 31, 2017. Well, they have to complete by March 31, 2017. The general idea of allowing that six-month extension was to let you finish the fall semester, frankly, because otherwise you would have been ending September 30, 2016 in the end of the fall semester.

So if you're on a semester system here, the general idea is to finish the fall semester and then you'd have a quarter after that to do the follow-up, the employment, the whatever, whatever there before March 31. So if you are doing training of students that happens on March 31, you can do that grant funded through March 31.

If they haven't completed by March 31, you cannot count them as a completer, and also if you've got professors who are on TAACCCT funding, you can only pay them using TAACCCT funds through March 31. You have to find some other funding for the rest of that semester. So you're going to want to think about that before you do TAACCCT-funded program activities that start in January of 2017.

I'm going to answer this other question. "Can we use the grant personnel budget to pay for the data collection staff until December 2017?" No. You can only use grant-funded personnel through September 30, 2017. That's the last day that you can pay for anything related to the grant. The rest of the stuff that happens after that is expected to happen with people that are covered under your indirect cost rate.

So if you have additional questions on this, we will look at those, and if they're performance-related, we will answer them in the other webinar. But I'm going to move forward to the product submission process now.

KRISTIN MILSTEAD: Can I say one thing?

MS. MARTIN: Yes, Kristin. Go ahead.

MS. MILSTEAD: I was just going to say, if there are more questions about counting people for the extension, we have a special FAQ on that, FAQ number six. It's also available on Workforce3One, and it talks about how to count people as completers and things like that, if it's the middle of the semester.

MS. MARTIN: OK. Good. And I'm not 100 percent sure about this, but I bet if you go on WorkforceGPS you'd be able to just put in FAQ number 6 TAACCCT, and hopefully that – in the search box and that you should be able to find it that way. If you're having trouble, of course just let us know through the TAACCCT mailbox, and we'll make sure you can find it. I notice that we didn't answer all of your questions here, but we will catch those in the future.

So let's move on to the product submission process, and this is me as well. If there's one thing to get started on now, this is it. Let me see. Everybody raise your hands – and I'm going to imagine that I can see them – if you have already created your registered – registered on SkillsCommons and created your account there. Yes. I imagine you raising your hands and nodding at me. You can, and you should.

For one thing it's great if the curriculum is up there, even in draft form, and then you can just replace it with the final as you go forward. And of course going on there you can always go and check out what everybody else is doing, and that's really important as well.

I mean, you can do that without registering, but staff at SkillsCommons are available to help every step of the way on this product submission thing. There's a lot of support materials, videos, FAQs, everything already online for SkillsCommons. So today will be an overview of the what to submit, not the how. The how we'll do on other webinars, and also it's available on SkillsCommons.

So in your SGA it says that you have to put the Creative Commons Attribution license on everything. Here's the same wording as your SGA, and there's help for that on SkillsCommons as well. You need to conduct a third-party review of those deliverables. So again, this is the piece where you get some third-party subject matter experts to conduct reviews. You can continue that process into that last six months of the grant, and you can pay those third-party reviewers with grant dollars in the last six months of the grant because those are not considered program activities. They're follow-up activities.

In case anybody doesn't know, here's the URL for SkillsCommons, and also support is available at that e-mail address. Our SkillsCommons website, for those who are not aware, is managed through a cooperative agreement with Cal State MERLOT which is its own whole database of online learning technology resources. So they do a great job, and hopefully you can get answers to your questions on there. But I have a few more here for you.

One of them is, can I use Creative Commons 4.0 instead of 3.0? The SGA says 3.0, but yes. You can use 4.0 but you don't have to. It's up to you. Whatever works best for you.

Another question, how should we submit the subject matter expert review of deliverables? And here is the quote from the SGA. Those reviews and any related material should be submitted to SkillsCommons along with the curriculum. So if you had a curriculum unit and you're uploading that and you might upload the syllabus and other related materials and then the third-party reviews of those as well clearly identified as to what they're reviewing.

Another good question that we've gotten a lot is, what are the types of items that are considered grant deliverables? So obviously, your curricula, course materials, teacher guides, and other products developed with grant funds, and elsewhere, not today, but there's all kinds of answers about what if they were a hybrid?

What if there was some part of it is licensed and some part of it is grant funded? And there's ways to handle that that I won't go into here, but there's ways to handle that. And the information for that is on SkillsCommons but those things are definitely considered grant deliverables and they have to go on SkillsCommons if they are grant funded.

What about all the other stuff because you do so many things, outreach materials or other program support materials? We encourage those. They are not technically – well, if they're in your – if they're stated as a deliverable in your statement of work, then yes. You must include those. But if there's other kind of auxiliary things that weren't stated explicitly in there but you think would be useful to other grantees, we definitely, definitely encourage you to put those up there and to put them up now.

There's no need to wait for that until later because, if you don't put them up until later, then round four grantees or your colleagues won't be able to take advantage of those now. So if you have questions about that, you can talk to your FPO about what's exactly required, but certainly we encourage you to go broadly on that. More on this in the closeout FAQ as well.

And then as I said before, yes. During the final six months you can use grant funds for the costs related to reviewing those third-party reviews and doing those third-party reviews.

OK. So are there questions specifically about this section? Somebody is asking a question about administrative pay until 9/30/2017. I think I answered that question, but you can use grant funds for the things that are allowed up until September 30, 2017, but after that during the closeout period, all those things that you need to do for closeout, you may not use grant funds for that or charge that to the grant. You have to use funds that would probably come under your indirect cost rate.

OK. So I'm going to now turn this over to Kevin and his team to answer questions on the fiscal side of things. So, Kevin?

KEVIN BRUMBACK: Great. Thanks, Cheryl. Hi. My name is Kevin Brumback. I am currently in the auto resolution unit. So I'm a guest star today here talking about grant closeout. I was formerly the closeout grant officer, and now that position is currently held by Meron Assefa and Avery Malone here who are joining me as well. At any time, if I am speaking too slowly, too loudly, too softly, please chime in with your comments. The folks here in the room will throw something at me, and I will adjust accordingly.

We have about a half an hour left. So I'll try to get through this as quick and painless as possible, but thank you, Cheryl, for that great overview. And before we get started, of course I want to congratulate you on all your fabulous work so far. Your proposals were obviously competed against your peers. You were rated highly against your peers and were awarded grants on behalf of the Department of Labor to help serve trade-affected workers and United States.

So we serve – these TAACCCT grants are all across the country, and you guys are really doing the hard work to serve the American people to get us out of the economic issues that we had in early 2000. So on behalf of the Obama administration, we sincerely thank you, and I'm sure my colleagues here in the program office and the region echo that as well.

So let's talk a little bit about grant closeout. What is grant closeout? Well, it's the completion of the grant life cycle, the official end of the government's relationship with the grantee. Closeout requirements are specified in 29 CFR Part 95 for non-profit institutions and institutions of higher education, such as yourself. 29 CFR 97 covers governments. And, well, why do we close the grant in the first place?

Well, because it's required by the regulations, but other than that, it's also just obviously creates an official record of the government's obligation with the grantee. It shows the effectiveness of the programs so that we can lobby Congress for more additional funding to later purpose, and it also helps to turn federal funds that are unused for any grant. And I will talk a little bit more about the closeout deadlines that we do here in the closeout unit.

This slide was shown earlier by Cheryl, and I will just reiterate some of the differences and some of the similarities. For the single institution TAACCCT grantees, not a whole lot different for you guys. For the consortiums, as Cheryl said, the programmatic aspects are largely the same. You are kind of the aggregator of the programmatic aspects and submitting the programmatic reports.

Financially for the consortium, things are a little bit different from the previous two rounds. As Cheryl stated, you all have your own grant number, and you're essentially treated for closeout purposes as unique grantees. So you will have your own closeout specialist, your own closeout letter, your own closeout documents, your own grant number, as I said, your own financial reports, and for – if you are claim to – if you intend to claim indirect costs, you will need your own indirect cost rate agreement for your organization.

And one thing I forgot to note to Cheryl earlier is that one unique thing about round three is that capital expenditures, including capital improvements, are allowable during this round. It's a new exciting things that the previous two rounds did not allow. And consortium members also required to submit their own FFATA reports. So if you also have any sub-awards over $25,000, you're required to submit a FFATA report.

So just a little bit about who we are. We are the Office of Grants Management here within ETA. We do handle all the grants with ETA, and we're also gobbling up other parts of the Department of Labor to do their – to operate their grants for them because we do such a good job. We are under the fearless leadership of Steve Daniels, who's our division chief.

The division also includes a policy unit which answers a lot of questions specifically regarding question costs and I was back in the policy unit when the TAACCCT program was rolled out and there was a lot of interesting programmatic discussions going on back then. The audit unit, where I'm currently placed, which I'm sure I won't have any problems with anybody on the phone today because you have been getting fabulous TA from your FPO and from the program office throughout.

So you won't be getting any letters from me asking for any money back. And then the closeout unit, which is again lead by Meron and Avery. And just to let you know, although you're especially – you're not the only grants we work on, we close approximately 700 to 1,000 grants a year.

Let's talk a little bit about that, how that works. We do look down the road a ways. So you're already on our radar and because of Cheryl's foresight you're already getting trained now a good year or so away from closeout but we are already on our radar. So we know that you are going to be closing at the end of next year. We coordinated with our IT staff to make sure that we had everybody captured on our list.

We're notified if there's going to be any extensions that we won't process closeout at that time. And just to let you know, as I mentioned earlier, each of you will be assigned a closeout specialist who will guide you and shepherd you through the closeout process, and that process generally begins with a letter approximately 7 to 10 days prior to your period of performance end date.

And one thing to just that I think the FAQ may have had a little differently. For closeout we talk about one year after the POP end date, but some of the other deadlines I'll talk about here in a moment. So you technically have one year, but because you guys will be largely having your funds expended largely before you even get to the closeout process, many of you guys will be closed out long before one year after POP end.

So a little bit about the deadlines. So within 45 days after the POP end date you must submit your final quarterly 9130 for the last quarter of the grant. So for this one you're going to check line six on your 9130 and mark it as final. No need to write these days and timelines down. I have them on a slide coming up. Now, for those financial folks on the phone, you're very familiar with e-grants and submitting your final quarterly reports. So I don't have to go into detail about e-grants and quarterly reporting. So that's helpful.

So then 70 to 75 days after the POP end date your grant specialist will follow up with you with a gentle reminder that you need to complete the rest of your closeout package. I'll talk a little bit more in detail about the closeout package in a moment, but it is more than just your final financial forms. Avery will be giving you a call if you think that's all you need to report. No. There's other fun forms you need to submit as part of your closeout package.

And then 90 days after the period of performance end date you must submit your final closeout financial report and as well as your other closeout documents, which I'll be discussing shortly. And yes. And as Cheryl's already mentioned, grantees should not be direct charging any staff time for work on closeout.

And again, I don't think that will be an issue because you'll largely have all of your programmatic funds expended long before it even gets to closeout, but yes. Unfortunately, you can't direct charge staff time for the closeout or submission process. But as Cheryl did mention, you should have room in your indirect cost rate agreement, and those staff should be under that agreement and should be submitting those reports for you.

Oh, and one other thing to mention is that 90 days after the grant expires, the – your PMS account is automatically locked, and you will be blocked from attempting to draw down additional funds at this point. You may request permission through your specialist to have that unlocked, but again, we don't see that being an issue because you will have long drawn down and reported your funds by that point.

This is just a screenshot of the documents that are part of the closeout package. I'll go into more detail in a moment.

So I'll be jumping around a little bit, but what exactly is happening between day 91 and that whole year after the POP end? Well, that's so the fabulous closeout staff is generally working on compliance and reconciliation. They're looking at your final financial reports. They're looking at any property that you may have – property including equipment that you may have purchased with grant funds to make sure that that is being properly accounted for and/or disposed of. They are making sure you haven't exceeded the 10 percent indirect cost rate agreement.

Again, it's general compliance and reconciliation that's going on during that time period. And as I mentioned, the department standard is that all grants should be closed within one year after the expiration of the grant and we think you guys will be long closed by then or else Meron will be getting in trouble and you don't need that to happen.

So again, as I promised, here's a little bit about the deadlines. This is consistent with the slide that Cheryl was showing earlier. Your grant will be expiring September 30, 2017. The closeout process officially begins. November 14th your final quarterly financial report is due for the final quarter of the grant, and then December 30th, 2017 your closeout 9130 is due along with the remaining part of your closeout packages.

December 30th, 2017 is technically also the last day you can draw down funds without permission from the closeout unit. You would still have access to PMS and won't be locked. But again, as Cheryl has already mentioned before, we expect you have already liquidated your grant funds long before this point.

I don't see it. Oh, pausing one second. I've been told I have a question. OK. Oh, apparently it was not there, but feel free to ask it again.

This is just a screenshot of a sample notification letter. As I mentioned earlier, every grantee is going to be given a specialist that will shepherd you through the process. This just kind of introduces themselves to you, let them know that you'll be working with them directly, and also gives them instructions on access to the grant closeout system, GCS.

Now, that is something for you. You're not familiar with, that you've only been working with e-grants and the 9130 financials. So this system will give you access to the system, and you will also be later reading – get sent the end user manual which will tell you how to use the system, but again, you will also be having a specialist who will give you fabulous technical assistance on how to submit this. So I don't need to go into a lot of detail about that.

This is just kind of a screenshot of what that e-mail looks like. This tells you that the – and gives you access to the user manual, which helps you with the grant closeout system.

This is just a screenshot of what's called a submission confirmation. This is submitted by – once the grantee has submitted all the non-financial forms through the grant closeout system, this is sent to the specialist, which prompts them to let them know that the grantee's nearing completion of submitting all the required forms.

Preliminary settlement letter, this is the good news. This is what you're all striving for. This says that your grant and your relationship with the Department of Labor is ended. Your grant is considered closed, however, with a few caveats that if there is later an audit, we do have the right to disallow a cost and recover those federal funds. It also notifies you that you have the obligation to return any refunds that may occur, refunds such as payments to vendors and that were not liquidated and the vendor returns that payment back to you.

Also it notifies you that you must keep all your records in compliance with the retention and access requirements under the cost principles in the uniform administrative requirements, which I believe is for three years. And as being on the audit side now, that is important, and I encourage you all to keep your records. You never know when an auditor or ETA staff will come asking for how that fabulous money was spent.

Let's talk a little bit about the elements of the grant closeout package. So as I mentioned, we have the two financial reports, the quarterly 9130, the closeout 9130, I'll be showing screenshots of those in a moment. But these are the additional forms again you haven't been familiar with these yet because you haven't been given access to the closeout system.

But there is the grantee's detailed statement of costs, which I'll show you in a moment. It shows you how you actually spent the funds against your approved budget categories. The grantee's release, this purpose is – this form is to relieve ETA of any future financial obligations, which makes a lot of sense, obviously. Grantee's assignment of refunds, rebates, and credits again certifies that you agree to return any federal funds that were refunded to you back to the government.

The government closeout inventory certification, that's applicable to all of our discretionary grants. I'll talk about equipment and property in just a moment. That's particularly important for TAACCCT grants. The grantee's closeout tax certification just certifies that you have paid all the required taxes in the city, state, and county in which the grant resides. And also the grantee submittal of closeout form, that's just a checklist that helps you keep organized and make sure that you've submitted all the required forms.

And as promised, here is a screenshot of the sample quarterly 9130. Shouldn't be anything new to those financial folks on the phone. Looks very similar to what you've been submitting throughout the life of the grant so far. One of the only minor differences is the box six final report is marked yes. Now, one of the common myths about closeout is that marking this box yes means that I have automatically triggered the closeout process. In reality all you've done is you've triggered access to the closeout 9130, which I will show you in a moment.

And as promised, here's a screenshot of the closeout financial report. This one is submitted – this one you have not seen before, at least as part of this grant. And just notice that the wording is a little bit different. It's cumulative for the life of the grant. And it also shows any cumulative adjustments that have happened since the last quarterly report.

So in this specific report there have been some liquidations that occurred after the POP end, which is common. That does happen, but as Cheryl has already mentioned, those obligations that have already had to occur during the grant period of performance. No new obligations can occur during grant closeout.

I'll be pausing just a second to make sure I got no questions. I'm going to pause on those questions just one minute. I just want to show you the side by side of these two forms. On the left is the sample shot of the quarterly 9130. The right is the closeout 9130. Avery wanted me to add this slide just so you can see that it does format it slightly differently. Let me put you guys on mute one second. I'll take a look at the questions.

MR. KEATING: All right. And while he's on mute, just want to encourage everyone, if you have questions or comments, go ahead and type those into the chat. Thanks to everyone who's asked a question or comment up until this point.

MR. BRUMBACK: Thank you for that. The question is, "Can we declare unclaimed indirect and allowable costs used for program as leverage funds in the ETA 9130 line 10-K?" So this is obviously not a rookie grantee. That's kind of an advanced question here for us in the closeout unit. My answer to that, because I'm not the closeout grant officer anymore, is that yes. If you have unclaimed indirect cost, you could – you need to be reporting that during the life of the grant.

It's needs to be on line 10-K because that's where all leveraged funds and all recipient shared costs are reported. So in the unlikely event you get a letter from me saying that you have disallowed costs, you could claim those costs as stand-in costs. Now, that's a little bit complicated. Feel free to check with your FPO if I didn't quite answer that question.

But yes. You can claim – generally, ETA policy has been that unclaimed indirect costs or any grantee paid non-federal funds to support the grant that are reported on the recipient share portion of the 9130 line 10-K are allowed – can be considered leverage funds and possibly stand in. But we only have about 15 minutes left. So that would take up the rest of the time to answer that in more detail.

I have one more question. I'm going to mute just one more second, Brian.

MR. KEATING: No problem. And for those of you who may not be familiar with our webinars, we are recording today, and that recording will be available in about two business days. So be on the lookout for that.

MR. BRUMBACK: So I have another question. The question again is, "In case of a consortium, do these grant closeout packages apply just to the primary fiduciary institution or to each member of a consortium?"

So the way I'm interpreting that is in the first two rounds you had leads under the consortium and then you had consortium members underneath. And those set-ups the lead was responsible for all financial reporting under the entire grant. In these round three grants they're unique and different. Each consortium member is its own grantee for the closeout purposes. You have your own 9130, your own statement of work, your own indirect cost rate.

So hopefully that answers that question – and your own 10 percent administrative cost based on the grant award amount in your grant package. So hopefully I answered that question. All good questions, by the way. Shows that you're thinking ahead.

Jump ahead a little bit. Liquidation of obligation, we kind of covered this already. We frown on incurring any new obligations during grant closeout. You should only be liquidating expenditures that occurred during your period of performance.

Briefly mentioned it here. As the SGA states, there's a 10 percent limitation on administrative costs, and that's based on the grant award amount of your individual grant. So I think that's relatively straightforward. Your FPOs I'm sure have been giving you good counsel on that as well.

This is just a screenshot of a detailed statement of cost. So on the middle column entitled grant budget is your approved budget approved by the grant officer. On the right column is the cumulative costs that have been incurred, and those are completed by you the grantee. Closeout staff is looking to verify that those are in compliance with grant requirements.

Budget realignments do happen in closeout. Essentially what that means is you had some expenditures or plan – you have expenditures that are outside the frames of your budget flexibility. Just how you've been doing during the grant period, you would need to ask permission from ETA to have those realignments go through.

The way our process works is you first consult your specialist, and then the specialist liaises with you and the FPO to make sure that that amount is approved. But if you do not ask for that and submit the closeout documentation without asking for that first, you will be counseled thusly.

And as I've already mentioned, for indirect costs each grantee needs to have their own indirect cost rate agreement, as specified in the SGA. So let's talk a little bit about the property certification form. I'll get a screenshot up in a moment, but essentially as you've been getting prior approval for all your equipment purchases throughout the life of the grant, we will be following up with you to make sure that your property has been accounted for. And by property we mean equipment, and we anticipate a significant amount of equipment with TAACCCT grants, largely for capacity building for training purposes.

And for those of you that have stuck around to almost the bitter end of this webinar, I will give you the bonus enhancer is that, when filling out this form, we encourage you to complete it that you intend to keep this equipment for current grant purposes. At that point you are just promising the government that you intend to keep that equipment to use it for current grant purposes, and generally we will not bother you again after that. But if you do insist on giving it back to us or selling it or scrapping it, you will be required to fill out that form and let us know.

Just some common misunderstandings that happen in closeout. Again, we are only generally tracking the federal funds given to the grantees. So when we look at drawdowns versus expenditures – and again, we do have access to PMS. So we'll be comparing those numbers – they need to match. Surprisingly, people want to show that they expended more federal funds than they drew down. That is not possible. Completing the equipment form correctly is sometimes a challenge.

I've seen grantees complete every line that they intend to not only keep it but not only keep it for grant use but also for personal use. They want to sell and scrap. It's pretty straightforward. You've got to pick one. You can't do them all at the same time. And just some common misunderstandings is that grantees generally think that the financial reports are only required, but you have to submit the property forms and the waiver and the other forms as well.

Common issues which delay closeout, again, this won't apply to you because you guys are fabulous and you've been given great instruction throughout the life of your grant. But refunds do take time because we have to report the appropriate amount of funds expended on each of our federal awards. So if you do receive a refund, the closeout staff needs to make sure that that's accounted for appropriately.

Equipment disposition, again, because grantees such as this – grants such as this sometimes are complicated and there's a lot of equipment to account for, takes time for the leads and the consortium members to account for all their equipment. And then I won't bore you with the rest of the ones on this slide, but those are the kind of general issues that often delay closeout, administrative cost issues, grantees exceeding the 10 percent limit, indirect cost, grantees not having their direct cost rate or inappropriately applying their base, question or disallowed costs.

Again, that won't be a problem for you guys. You'll be getting a letter from me. Non-responsive grantees, because we've had over 120-something grantees on this phone, we know non-responsiveness will not be an issue. You will get back to Avery as soon as she calls you, and budget realignments do take up a little bit of time. I won't go into the requirements on refunds.

I've already told you, if you get any federal funds refunded, you do need to return those back. The grant specialist will be giving you directions on how to do that either electronically or through paper check. I'm not sure what the current trend is, but we take both methods. Don't resend them to me.

And then so just some of the frequently asked questions, and we got about five minutes left. So I'm trying to go as fast as I can. Does marking yes on box six of the ETA 9130 quarterly financial trigger the closeout process? As I mentioned earlier, it triggers your access to the closeout 9130 but does not trigger anything in the closeout system. That's totally separate.

There's the – I don't need to read you the dates, but we've already covered this in detail. When the grant ends September 30, you've got 45 days after to submit your final quarterly and then 90 days after to submit your final closeout 9130.

The last time you can draw down funds is December 30, 2017, but as Cheryl's counseled you, you will long have done that already. So you don't need to even worry about December 30.

And as I discussed briefly, stand-in costs can be used to pay disallowed costs, if those stand-in costs were properly reported on the 9130 during the grant period and you can document that they are for allowable grant service grant costs.

So sorry to kind of rush there towards the end, but I wanted to meet our timeline. I'm just quickly scrolling to see if there are any other financial-related questions.

MS. MARTIN: There is one for you, Kevin. If you want to take a look at that on the presenter chat over there, I can answer one while you're looking at that one.

MR. BRUMBACK: Sure. It's a good question. "For consortiums does the lead do one equipment disposition for the consortium, or does each school do their own?" Good question. For rounds one and two the consortium lead did the equipment for all of the whole grant, including the consortium members.

For round three each grantee is its own unique grant. They have to submit their own equipment forms that they purchased with the grant. Now, they don't have to worry about the other equipment for the other consortium members. They just have to worry about the equipment purchased with their federal funds with their award. And hopefully that's straight.

MS. MARTIN: OK. Thanks, Kevin.

MR. BRUMBACK: Thank you, Cheryl.

MS. MARTIN: Yes. And that is a lot of information in one short period of time. We've answered a number of questions already. There's one other question here that I know that we do have an answer to. That's going back to a very early question, "Will the section character limit for the QNPR, the final quarterly report, be increased because there's so little space currently, and how will we add overall activities in this ending quarterly report?" especially since you guys have done so many amazing things; right?

So, Kristin, you have a response on that one. Go ahead.

MS. MILSTEAD: Yeah. We definitely want to hear about these things you're doing, and as Cheryl said, if you have any success stories or things you want to share, we invite you to do that. And we certainly invite you to do that at the end of the grant, and so if you have more that you'd like to say, you're welcome to type that into a Word document, send it to your FPO. Just make sure that you still have to complete the quarterly report, and be sure and summarize in that report what it is you would like your FPO to know about the grant.

And of course we're still going to review all those documents as well, but the QNPR is sort of your final record of the what happened in the grant. So you may only be able to say two or three sentences there but just think of it as a summary and then you're sending along all the supplemental information that you may want to tell us about in – through e-mail.

MS. MARTIN: OK. Thanks, Kristin. And since we have a couple minutes, Kevin, do you want to explain stand-in costs?

MR. BRUMBACK: I'm going to come back to that one, Cheryl. I'm going to go to the one right below it, if that's OK.

MS. MARTIN: That's fine.

MR. BRUMBACK: The question is, "When's the deadline for vendors submitting their invoices for TAACCCT-funded payment?" I mean, I would say in general practice prior to POP end date of September 30, 2017 would be helpful for you.

As Cheryl's already counseled you, you should probably have your vendor payments long even before that, but technically under the requirements that we are under, I mean, you could get a vendor payment as long as the obligation was incurred prior to September 30.

You could still liquidate that after September 30 but no later than December 30. But I would just generally in general say by the end of the grant period is probably the easiest way to answer that question, but good question. And again, that's for an obligation that occurred during your grant period.

Thank you, Cheryl. I'll jump back to the other previous question, "Please explain stand-in costs." I'd rather just explain that conceptually. Basically what that's saying is I as the grantee have paid out of my own pocket non-grant funds or non-federal funds to support grant activity. And you have to report that and explain that on your own personal records, but you report it on line 10-K of your 9130.

It's considered leveraged resources because there are no match for these grants. The reason that's a plus for you is because – the reason it's a plus is obviously it's a plus for us at the federal government because we've gotten additional benefit from the funding and – that you've put into the project.

It's also an additional benefit for you in the unlikely event that there are federal funds to be returned through an audit, a finding such as that, you theoretically could use the stand-in costs to help cover that payment and pay less back. So hopefully that's – I've explained that generally principally good enough. Feel free to follow up with a closeout officer or your FPO for it.

MS. MARTIN: OK. Great. Thank you, Kevin. And thank you for each of you who joined us on this call and who are so on top of things that you are looking at your closeout 16 months ahead.

That's going to be very helpful for you and then obviously for us as well, but I hope that this is helpful for you to be able to have this information now. We are at the end of our hour. We've covered a lot of information. If you need more questions answered on this, check with your FPO. Hopefully a lot of those will be answered in the FAQ, if you kind of comb through that. But if you still have other questions, feel free to let us know, and we will do our best to help you with that.

So I'm going to turn it back over to Brian now to allow you to give us some feedback for this webinar. Thank you very much.

MR. KEATING: All right. Absolutely.

(END)