

SMART ACTION CHECKLIST

IMPLEMENTATION

UNIFORM GUIDANCE - 2 CFR Parts 200 and 2900

Updated 07/2019

For **DOL-ETA** grant recipients and their subrecipients, the following is a **suggested SMART Checklist** to support your agency's implementation of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule (Uniform Guidance) at 2 CFR Part 200 and OMB's approved exceptions for DOL at 2 CFR Part 2900.

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ETA Grant Management Overview

	YES	NO	DUE DATE
Train staff responsible for grant implementation on the hierarchy of authority.			
If managing grants from different Federal agencies, ensure that staff responsible for those grants are aware of the OMB approved exceptions for that Federal agency and to ensure that DOL exceptions at 2 CFR Part 2900 are only applied to DOL grants.			
Promote and enforce the standards for documentation supporting the necessary, reasonableness, allocability, allowability, and consistent treatment of costs to a Federal grant award. (200.302).			
Periodically review SAM to ensure registration and account file is correct and updated.			
When working with subrecipients, consider developing a risk assessment tool featuring similar risk factors that the Federal agency uses for its grant applicants.			

Financial Management Policies plus Internal Controls

	YES	NO	DUE DATE
Develop or update financial and administrative policies and procedures to implement the requirements in the Uniform Guidance and OMB's approved exceptions for DOL.			
Review and update the organization's control environment, this includes its mission statement, personnel handbook, code of conduct policies, and any other materials that would address the functions and conduct of employees, management, and/or Board members.			
Examine internal control processes and, if feasible, incorporate the internal control framework of the Comptroller General and the Committee of Sponsoring Organizations of the Treadway Commission (COSO). [2 CFR 200.303]			
Obtain management's and/or Board's approval for all new or updated policies and procedures.			
Install or update control systems in order to reasonably safeguard funds, cash equivalent assets, equipment, property, and other assets from theft, loss, or damage.			
Communicate with and provide training to all staff on new and updated policies and procedures.			
Install processes and update procedures that safeguard personally identifiable information (PII).			
Develop and test systems that enable staff to prepare reliable financial statements and financial reports.			

Cash Management and Payments

	YES	NO	DUE DATE
Install or update the control system to limit access to and reasonably safeguard Federal funds, program income, revenues and cash equivalent assets such as credit cards, bus tokens, transit cards, debit cards, and gift cards from theft, loss, or damage.			

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Conduct periodic reconciliations of all Federal funds, cash equivalent assets, and items with a tangible monetary value (e.g., bus cards, gift cards, gas cards).

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Install reasonable separation of duties in key functions or processes that are at risk of misuse, mishandling, or theft in this area.

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In order to minimize cash on hand, develop or update procedures to ensure that 1) grant funds or cash drawdown requests and disbursements are conducted in a timely manner 2) monitor the cash requests and expenses reported by subrecipients especially those deemed at risk or at high risk. Such procedures would liquidate any existing program income before requesting additional Federal funds.

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Develop or update instructions on cash advances and/or working capital to subrecipients.

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Develop or update policies and procedures to ensure the daily cash balances of the organization's bank accounts are within the FDIC insured limits. In instances where daily balances exceed the insured limits, policies would address how additional collateral or steps have been taken with the bank to minimize risk of loss.

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Install a process or procedure to track, report, and collect improper payments. [2 CFR 200.305]

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Establish procedures for tracking interest income earned with WIOA funds.

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Budget and Grant Modifications

	YES	NO	DUE DATE
Develop or update the process to periodically review planned budget and performance goals against actual costs and actual levels of performance. [2 CFR 200.302(b)(5)]			
Develop a crosswalk that aligns chart of accounts to budget categories identified on the SF-424A and any other reportable item listed on the ETA-9130 or performance report. [2 CFR 200.302]			
Schedule periodic meetings throughout the year with program staff to analyze actual results against the approved budget to allow time for adjustments.			
Develop or modify procedures for obtaining prior written approvals from the Grant Officer. Allow at least 30 days prior to the executable action. [2 CFR 2900.9 to 2900.12]			
Train program and fiscal staff on the budget and grant modification process including the analysis of financial and performance data. [2 CFR 200.301]			

Equipment and Intangible property

Property: Equipment, Intellectual Property, and supplies

	YES	NO	DUE DATE
Incorporate the following terms : assets and inventory systems: computing devices, supplies, equipment, intellectual property, information technology systems, creative commons, specialized equipment, land, buildings, and idle facilities, and their definitions into written policies and procedures.			
Develop or update procedures that explains how to perform the submission, review, and authorization of prior approval requests for equipment purchases by organization and subrecipients.			
Update the language of the contract boilerplate and develop or update procedures that outline ownership, title, and transfer of equipment, property, intangible property, or other assets (such as supplies) purchased by contractor and subrecipients using grant funds.			
Outline instructions and timelines for disposition and/or grant closeout of property, equipment, intangible property, or other assets (such as supplies) purchased directly with DOL grant funds or by a subrecipient.			
Conduct an inventory for grant purchased property periodically and verify that all inventory or property records contains the required information outlined in the Uniform Guidance.			

Facilities and Leases

Develop or update policies and procedures to highlight allowable costs of an operating and capital lease w hich may require Grants Officer's prior approval.			
Update policies to incorporate any new Uniform Guidance requirements on the use of idle or vacant space.			

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Develop policies and procedures to determine whether rental costs for real property and equipment are reasonable.

Develop or update policies and procedures to document and report any misuse, theft, or loss to the proper authorities.

Where applicable, develop or update procedures to include the requirements for disposing any facility or property with Federal interest.

Communicate and train staff on all changes and new requirements governing property management found in the Uniform Guidance

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Procurement & Contract Administration

	YES	NO	DUE DATE
For States (2 CFR 200.90) only, verify that the same policies and procedures that are used for procurement with non-Federal funds are also used for Federal funds. For all other grant recipients, update documented policies and procedures to conform to applicable Federal laws and the procurement standards identified in the Uniform Guidance.			
Incorporate or develop policies on the expanded (real, apparent, and organizational) conflict of interest requirements found in the Uniform Guidance.			
Update or develop policies that support the methods of procurement contained in the Uniform Guidance and the requirements of the program that would include: a.) micro-purchases; b.) small purchases; c.) sealed bids/ formal advertising; d.) procurement by competitive proposals; e: noncompetitive purchases (sole source); and f.) professional and/or qualifications-based services. Examine 48 CFR 2.1 for any changes to the thresholds.			
Update cost or price analysis on all procurement action over the Simplified Acquisition Threshold, include contract modifications. The method and degrees of analysis are dependent on the procurement situation and must include independent estimates prior to receiving bids or proposals.			
Update contract template (boilerplate) to ensure that it contains the essential elements and requirements of the grant, including the contract provisions found in the Uniform Guidance. [2 CFR 200.326 and Appendix II]			
Create or update policies on the procurement history and record the five (5) phases of a competitive procurement.			
Ensure that all contracts, agreements and MOUs that are considered legal binding agreements contain the essential elements of a contract.			
Train staff on how to properly distinguish or determine awards or agreements made to subrecipients versus those made to contractors.			
Examine and update the conflict of interest financial disclosure forms on file associated with any individual involved in the procurement process regularly.			

Cost Principles

	YES	NO	DUE DATE
Develop or update policies and procedures describing the allowability of costs in accordance with Subpart E – Cost Principles. Ensure that these policies and procedures have been issued to key personnel and, if applicable, subrecipients.			
Incorporate the standards for documentation to support the reasonableness, allocability, allowability, and consistent treatment of costs. [2 CFR 200.302]			
Train staff and subrecipients on the principles of charging costs to Federal project or program and the seven factors affecting the allowability of costs.			
Verify the costs incurred by contractors and subrecipients for reasonableness, allocability, and allowability.			

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Allowable Costs

	YES	NO	DUE DATE
Incorporate the standards for documentation to support the reasonableness, allocability, allowability, and consistent treatment of costs. [2 CFR 200.302]			
Communicate to key personnel and specify the items of costs requiring prior approval.			
Incorporate into existing policies the salary and bonus limitations and exclusions established by ETA.			
Review the compensation and fringe benefit packages among employee classes/divisions/departments for consistency and verify if employees are being paid for only time worked.			
Review the organization's policies and verify that liabilities for pension or employee benefit plans, such as vacation leave are funded in accordance with Federal, State and/or local laws.			
Incorporate and update procedures to ensure that allocated cost are consistent with the Uniform Guidance and the organization's cost allocation methodology.			
Communicate to staff how cost and time are tracked and reconciled among specific grants, activities, or cost objectives.			

Cost Classification

	YES	NO	DUE DATE
Examine the chart of accounts and accounting system to install controls that monitor expenditure caps or limitations.			
Establish or update policies and procedures to ensure that costs are correctly classified, coded and posted by function and activity including unallowable costs.			
Provide training to staff who are responsible for processing and posting obligations and expenditures to the general ledger to ensure proper cost classification by program, funding stream, or grant.			

Cost Allocation Plans and Indirect Costs

	YES	NO	DUE DATE
Update policies to require written evidence of costs being allocated to the grant are allowable, being treated consistently over time and within the accounting system, are necessary, reasonable, and allocated to the grant based on benefit received. [2 CFR 200.403]			
Create or update policies on the allocation of indirect costs and shared direct costs where necessary and applicable.			
Develop or update policies to ensure that a indirect cost proposal or CAP used for distributing indirect costs contains the elements required in the Uniform Guidance.			
Install a process to evaluate and update the distribution bases and cost allocation methodologies to ensure that shared costs are allocated to programs or activities on an			

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Update or create a policy to obtain the approval by the Federal cognizant agency or the PTE for the allocation of indirect costs or accept a subrecipients Federally approved indirect cost rate, or negotiated and approve a rate for subrecipients without a Federally approved rate.

Develop or update formalized policies and procedures to request and submit a de minimis ICR, if applicable, or determine a subrecipient's eligibility for the de minimis, if applicable.

Financial Reporting - Performance reports, program reports, FFATA report requirements

YES NO DUE DATE

Develop and update procedures to track obligations, accrued expenditures, and disbursements to include the data elements identified at 2 CFR 200.302 .

Develop a process to track accrual data in the accounting system or separately as required by DOL, including subsequent liquidation or reconciliation of accrual data.

Install a process to collect and summarize financial data from subrecipients in order to meet DOL financial reporting deadlines.

Develop or update procedures that properly track match, leveraged resources, program income, and indirect costs to ensure timely collection and accurate submission on the required financial report (ETA-9130).

Install processes to periodically monitor and provide complete disclosure of the financial results of the award.

Test and install measures that allow the accounting system/software to generate the necessary financial reports and financial statements needed for a Comprehensive Annual Financial Report (CAFR), Single Audit, Cost Allocation Plan, and/or Indirect Cost Rate proposal.

Subrecipient Management and Oversight

YES NO DUE DATE

Develop criteria to evaluate the risk of noncompliance by each subrecipient prior to a subaward.

Update subaward boilerplate terms and conditions to include the requirements of the Uniform Guidance, including the OMB approved exception at 2 CFR 2900.2 that expands the definition of non-Federal entities to include for-profit and commercial entities.

Communicate and specify the items of costs requiring prior approval.

Communicate to subrecipients that their accounting systems must provide periodic data on accruals, obligations, expenditures, status of cash advances, and total disbursements.

Develop or update procedures to monitor the cash requests and expenses reported by subrecipients to ensure that cash on hand is minimal.

Incorporate the Uniform Guidance's requirements into subrecipient agreements that connect performance metrics with effective fiscal accountability.

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Develop a process to review and approve modifications or budget realignment requests by subrecipients in a timely manner.		
Install a process and develop procedures to monitor subrecipients, including those exposed to risk or are identified as high risk.		
Outline the steps for taking timely corrective actions on monitoring-related findings and audit findings.		
Develop or update a process to ensure that audits for subrecipients that meet the current threshold for a Single Audit are performed, completed, and submitted to the Federal Audit Clearinghouse (FAC). Monitor subrecipient's progress in resolving findings affecting the operation of its subaward.		
Develop or update procedures to conduct timely closeouts with subrecipients to include the reconciliation of property, cash, expenditures, and disbursements, including cash advances.		

Match and Leveraged Resources

	YES	NO	DUE DATE
Develop or update written policies and procedures to record and support any required match or leveraged resources identified or committed in the award or program regulations including the revised standards for documentation.			
Incorporate in the written policies the requirement that match must be reported to DOL when expended. [2 CFR 2900.8]			
Confirm that the calculation of the value of in-kind contributions, including volunteer services and donated space, is performed accurately including at the subrecipient level.			
Communicate and train staff on policies and procedures outlining the new documentation, valuation, and reporting requirements for match and/or leveraged resources.			
Establish a process or procedure that prompts staff and/or Board members to take action if originally committed match or leveraged resources do not materialize prior to the expiration of the grant or subaward.			
Obtain Grant Officer's prior approval when using unrecovered indirect costs to meet a match requirement.			

Program Income

	YES	NO	DUE DATE
Update program income policies and procedures to incorporate the tracking, spending and disbursement of program income using the addition method (where required).			
Identify the activities and services provided by the organization that must be included as program income.			
Develop or update allowable cost standards to address the allowable uses of program income.			
Develop or update procedures to ensure that grant funds or cash drawdown requests and disbursements liquidate any existing program income before requesting additional Federal funds. [2 CFR 200.305(b)(5)]			
Communicate to and train staff on the policies and procedures that outline the requirements for program income.			

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Verify the ETA-9130 Financial Report for reported program income earned and expended. [2 CFR 200.80 and 2 CFR 200.306]

Inform and attest that subrecipients are accurately reporting and spending program income.

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Records Management

	YES	NO	DUE DATE
Ensure that policies and procedures including record retention schedules are updated to comply with applicable Federal laws and regulations.			
Identify all financial records, supporting documents, statistical records, and all other records pertinent to the Federal award that must be retained.			
Determine if the physical location of the space used for record retention is safe, adequate, and accessible.			
Install processes and update procedures that safeguard personally identifiable information (PII).			
Determine if records in an electronic/digital system are secure and accessible during the record retention period. Ensure that access to electronic or digital records is safeguarded from intentional alterations.			
Ensure that the pass-through entities' policies and procedures identify the circumstances under which the pass-through entity will take custody of the subrecipient's records to ensure that records are available for the pass-through entity's entire record retention period.			

Audits and Audit Resolution

	YES	NO	DUE DATE
Determine whether the audit expenditure threshold of \$750,000 is met.			
Develop or update procedures to hire a qualified auditor procured as prescribed by the Procurement Standards at 2 CFR 200.317-326.			
Establish adequate internal controls over financial management systems to comply with Federal regulations and prepare financial statements and a schedule of expenditures of Federal awards.			
Develop or update procedures that ensure an audit is completed and submitted timely to the PTE or the FAC.			
Develop or update procedures that ensure timely submission and collection of subrecipients audits.			
Develop or update procedures to ensure timely resolution of audit findings.			
Develop or update procedures that adhere to the timeframes for management decisions and requests for appeals or hearings.			

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Closeout and Post-Closeout

	YES	NO	DUE DATE
Install processes to periodically monitor and provide complete disclosure of the financial results of the award.			
Provide timely notification to contractors and subrecipients that final invoices must be submitted and that steps to wind down activities must begin.			
Prior to closeout, ensure that the FPO or GO is provided advance notice of any issue or possible grant or budget modification to avoid any delays.			
Develop or update procedures to conduct timely closeouts with subrecipients to include the reconciliation of property, cash, expenditures, and disbursements, including cash advances with their approved budgets.			

Debt Collection and Disallowed Costs

	YES	NO	DUE DATE
Implement procedures to ensure timely establishment of debt or improper payment by agency, subrecipients or contractors.			
Implement procedures to ensure timely repayment of debt by agency, subrecipients or contractors.			

REFERENCE TOOLS

Uniform Guidance - 2 CFR Part 200 - http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=1&SID=0e16fa1d64bc3ba5402f6c3eb22671eb&ty=HTML&h=L&n=pt2.1.200&r=PART#se2.1.200_1333

DOL's Exceptions to the Uniform Guidance - 2 CFR Part 2900 - <http://www.ecfr.gov/cgi-bin/text-idx?SID=6dc994b2b768dbde1c88f310d0e407be&mc=true&node=pt2.1.2900&rgn=div5>

Resources for Understanding the Uniform Guidance - <https://cfo.gov/grants/uniform-guidance/>

US DOL-ETA grants webpage and Uniform Guidance SMART* training - <http://www.doleta.gov/grants/resources.cfm> and <https://grantsapplicationandmanagement.workforcegps.org/>

This is a **SUGGESTED** list of action items. It is the responsibility of the grant recipient and subrecipient to ensure that all requirements are in place while operating a Federally funded program or project.

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* **SMART** - **S**trategies for sound grants management that are comprised of: **M**onitoring, **A**ccountability, **R**isk Mitigation and **T**ransparency