

SMART* ACTION CHECKLIST

IMPLEMENTATION

UNIFORM GUIDANCE - 2 CFR Parts 200 and 2900

Updated 07/2018

*For DOL-ETA grant recipients and their subrecipients, the following is a **suggested** quick start action planner 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.*

COMPLETION

Policies and Procedures

	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.			
Obtain management and/or board approval of all new or updated policies and procedures.			
Communicate and train all staff on new and updated policies and procedures.			
Incorporate the standards for documentation supporting the reasonableness, allocability, allowability, and consistent treatment of costs (200.302).			
Update program income policy and procedures to incorporate the tracking, spending and disbursement of program income using the addition method (where required). Updated policy and procedures to incorporate ETA-9130 reporting requirements (200.80 and 200.306) into accounting procedures.			
Update EEO and anti-discrimination requirements to reflect 29 CFR part 38.			

Internal Controls: Providing an Effective Control Environment

	YES	NO	DUE DATE
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) or the Government Accountability Office (GAO) (200.303).			
Install or update control system to reasonably safeguard funds, equipment, property, and other assets from theft, loss or damage (200.313(d)(3)).			
Install processes to periodically monitor and provide complete disclosure of the financial results of the award.			
Develop and test systems to permit the preparation of reliable financial statements and financial reports.			
Install compensating controls or reasonable separation of duties in key functions or processes that pose a risk for misuse, mishandling or theft.			
Install processes and update procedures that safeguard personally identifiable information (PII).			

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Budget Controls for Program Effectiveness

	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 (200.302(b)(5)).			
Schedule periodic meetings with program staff to analyze the results of the budget variance to identify spending patterns or areas where additional program support or budget modification is needed.			
Align chart of accounts to the fund source (revenue), cost categories including SF-424A (object class categories), and cost limitations specified in the grant or subaward (200.302).			
Develop or modify procedures to obtain prior approvals from the Grant Officer at least 30 days prior to the executable action (2900.9 to 2900.12).			
Develop or update processes in which program and fiscal staff synchronize the data contained in an approved grant modification, budget revision, or change in a statement of work in order to improve performance (200.301).			

Cash Management

	YES	NO	DUE DATE
Develop or update procedures to ensure that grant funds or cash drawdown requests and disbursements are conducted timely in order to minimize cash on hand. Such procedures would liquidate any existing program income before requesting additional Federal funds.			
Develop or update policies to ensure the daily cash balances of the organization's bank accounts are within the FDIC insured limits. Such policies would address instances in which those balances have exceeded insured limits to secure additional collateral or take steps to limit risk of loss.			
Install processes and develop procedures that limits access to grant funds or cash equivalent assets to include sufficient separation of duties in the following functions: authorization, receipt, disbursement, access, and reconciliation.			
Install a process or procedure to track, report, and collect improper payments. (200.305).			
Communicate to staff the requirements for tracking improper payments.			
Conduct periodic reconciliations of all federal funds, cash equivalent assets, and items with a tangible monetary value (bus cards, gift cards, gas cards).			

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Subrecipient Management and Oversight

	YES	NO	DUE DATE
Incorporate the new requirement to track all subawards by the information required at 200.331.			
Update contract boilerplate, terms and conditions to include the Uniform Guidance requirements, including the OMB approved exception at 2900.2 that expands the definition of non-Federal entities to include for-profit and commercial entities.			
Notify non-Federal entities or subrecipients that adherence to the Uniform Guidance is required, including for-profit and commercial entities (2900.2).			
Communicate and specify the items of costs requiring prior approval.			
Develop or update a tool to standardize the process in which prior approval requests are submitted and reviewed in a timeframe consistent with DOL's approved exception.			
Incorporate the Uniform Guidance's requirements into subrecipient agreements that links performance metrics with effective fiscal accountability.			
Install a process and develop procedures to monitor subrecipients, including those subject to risk or are identified as high risk. (200.331).			
Develop criteria to evaluate the risk of non-compliance by each subrecipient prior to an award (200.331).			
Develop or update instructions that provides cash advances and/or working capital to subrecipients.			
Develop or update procedures to monitor the cash requests and expenses reported by subrecipients to ensure that cash on hand is minimal.			
Install procedures to track and monitor the performance metrics/goals for all subawards (200.301).			
Update terms and conditions to ensure that subrecipients adhere to the salary and bonus limitations.			
Develop a process to review and approve modifications or budget realignment requests by subrecipients in a timely manner.			
Inform subrecipients of the reporting and disbursement requirements of program income.			
Install or update procedures to conduct monitoring of subrecipients.			
Incorporate or install processes to monitor and share the results of the monitoring with the subrecipients. Outline steps for timely corrective action of monitoring related findings and audit findings.			
Develop or update procedures to review the audit reports of subrecipients and to take timely action to resolve findings and questioned costs related to the subawards.			
Develop or update process to ensure that audits for subrecipients who meet the current threshold for a Single Audit are performed, completed, and submitted to the Federal Audit Clearinghouse (FAC).			
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 that conduct timely closeouts with subrecipients to include the reconciliation of property, cash, expenditures, and disbursements including cash advances with their approved budgets.			

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Audits: Reports and Resolution

	YES	NO	DUE DATE
Develop or update procedures to select an auditor through methods outlined in the Uniform Guidance.			
Develop or update procedures that ensure an audit is completed and submitted timely to the pass through entity or the Federal Audit Clearinghouse.			
Develop or update procedures that adhere to the timeframes for management decisions and requests for appeals or hearings.			

Procurement under the New Requirements

For the procurement standards in §200.317-200.326, a grace period is allowed for three full fiscal years after the effective date of the Uniform Guidance (December 26, 2014). If a non-Federal entity chooses to use the previous procurement standards for an additional two fiscal years before adopting the procurement standards in this part, the non-Federal entity must document this decision in their internal procurement policies.

	YES	NO	DUE DATE
Incorporate or develop policies on the expanded conflict of interest requirements found in the Uniform Guidance.			
Update or develop purchasing policies that are reflective of the methods of procurement contained in the Uniform Guidance. Develop procurement policy and procedures that describe the following procurement methods: (1) micropurchase, (2) simplified acquisition threshold, (3) sealed bids, (4) competitive proposals, (5) non-competitive proposals, and (6) professional services.			
Update contract boilerplate terms and conditions to incorporate the required provisions clauses found in the Uniform Guidance (200.326).			
Develop procedures and train staff on the use of performance based contracts that are consistent with the Uniform Guidance.			
Communicate and train staff on the new requirements contained in the Uniform Guidance and whether management has agreed to delay implementation for two fiscal years (through 2016) and that this decision is documented (200.110).			
Develop or update forms that require certain disclosures when receiving or awarding Federal awards (200.113).			
Develop steps for bidder/ contractor disputes, grievances and resolution?			
Examine contractor files to ensure that the files are complete and contain the necessary disclosures, signatures, dates, and performance metrics.			
Develop steps for conducting a cost and/or price analysis, lease versus buy, and negotiation of profit?			

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Financial Reporting

	YES	NO	DUE DATE
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).			
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.			
Develop and update procedures that track obligations, accrued expenditures, disbursements to include the data elements identified in 200.302.			

Cost Allocation and Cost Allocation Methods

	YES	NO	DUE DATE
Where necessary and applicable, create or update policy on the allocation of costs for shared indirect, direct and/or shared costs by one-stop partners.			
Develop or update policies to ensure that a cost allocation plan in support of sharing indirect costs or direct costs contains the following: a. background and mission statement, b. organizational chart, c. description of the types of services provided, d. current financial statements, e. current budgets, f. shared expenses to be allocated, g. allocation or distribution basis in which costs will be allocated to the benefiting cost objectives, and h. certified by an authorized official.			
Install a process to evaluate and update the distribution bases to ensure that shared costs are allocated to programs or activities on an equitable or proportionate share.			
Update or create a policy to obtain the approval by the Federal cognizant agency or the pass-through entity for the allocation of indirect costs.			
Develop or update formalized policies to request and submit a de Minimis indirect cost rates (if applicable).			
For States, update policy to obtain approval of a central services cost allocation plan prior to expiration from the Department of Health and Human Services.			
For pass-through entities, establish a process to accept the Federally approved indirect cost rate or negotiate and approve a rate for subrecipients that do not have a rate.			

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Personnel Compensation, Labor Distribution, Payroll Reports

	YES	NO	DUE DATE
Incorporate into existing policies that the adherence to the salary and bonus limitations established by ETA and exclusions to salary and bonus limitations are clearly defined.			
Evaluate compensation and fringe benefit packages for consistency among employee classes/divisions/departments.			
Examine policies and, where required, ensure 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 the allocation and tracking of staff time is consistent with the Uniform Guidance.			
Develop or update procedures to ensure that salary and wage distribution is based on actual work performed and budget estimates are used for interim accounting purposes only.			
Develop or update written leave policies to ensure that criteria established at 200.431(b) is met.			
Communicate to staff how time is tracked and reconciled among specific grants, activities, or cost objectives.			
Develop or update organizational charts to reflect actual staff and responsibilities. (Organizational charts are needed for the submission of a cost allocation plan or indirect cost rate proposal).			

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Capital Assets: Equipment, Intellectual Property and Supplies

	YES	NO	DUE DATE
Incorporate the following terms and definitions into written policies and procedures covering assets and inventory systems: computing devices, supplies, equipment, intellectual property, information technology systems, creative commons, specialized equipment, and idle facilities.			
Develop or update procedures that outline the responsibilities of the submission, review, and authorization of prior approval requests for equipment purchases by subrecipients.			
Develop or update procedures that outline ownership or title of equipment, property or other assets between contractors and subrecipients.			
Outline instructions and timelines for disposition of property or equipment purchased directly with DOL grant funds or by a subrecipient.			
For Competitive Awards, Incorporate into new or existing procedures the application of Creative Commons for any Federally funded and developed intellectual property (2900.13).			

Facilities and Leases

	YES	NO	DUE DATE
Develop or update policies to ensure that the costs of capital lease arrangements (leases with an option to buy) are limited to depreciation.			
Update purchase versus lease analysis procedures to ensure that rental costs are only allowable up to the amount that would be allowed had it been purchases (2 CFR 200.246(c)(5))			
Update policies to incorporate the new requirements for use of idle or vacant space.			
Update procedures to remove use allowances.			
Develop or update policies to ensure that misuse, theft, or loss is documented and reported to the proper authorities.			
Where applicable, develop or update procedures to incorporate the requirements for disposition of any facility or property containing Federal equity.			
Examine and update policies to ensure that sufficient insurance is provided at locations in which Federal resources are used or provided.			
Communicate and train staff on all changes and new requirements governing facilities and leases.			

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Complaints, Grievances, and Incident Reports

	YES	NO	DUE DATE
Incorporate or create policies and procedures that disclose all violations of Federal criminal law involving fraud, bribery, or gratuity violations that would potentially affect a Federal awarding agency are disclosed in writing and in a timely manner. (200.113).			
Develop or update policies to ensure that complaints and grievances are handled properly and in a timely manner, including appeals and hearings.			
Develop or update policy to make sure staff are aware of the incident reporting process.			

Record Retention and Access

	YES	NO	DUE DATE
Update policies and procedures to ensure compliance with applicable Federal laws and regulations that require most records to be retained for a minimum of three years.			
Confirm that the physical location of the space used for record storage is adequate and accessible.			
If records are in a machine readable format or digital medium, access to the documents are secured and readily accessible at the end of the grant.			
Subrecipients are aware of the record retention requirements and the pass-through entity has attested to their compliance with these requirements.			
Policies and procedures address circumstances/situations in which custody or transfer of records is completed at the termination of a subaward.			
Records containing personally identifiable information are adequately protected including records that fall under Federal or State privacy laws.			
Sufficient internal controls in place to provide reasonable assurance against alterations/removal or destruction of records.			
The non-Federal entity has complied or is complying with the record requirements of the nondiscrimination and equal opportunity (EO) provisions found in Section 188 WIOA Nondiscrimination and Equal Opportunity Regulations (29 CFR Part 38) Final Rule dated December 2, 2016.			

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Match and Leveraged Resources

	YES	NO	DUE DATE
Identify programs requiring match or leveraged resources.			
Incorporate the requirement that match must be reported to DOL when expended (2900.8).			
Develop or update policies and procedures to include the revised standards for documentation and that the calculation of the value of in-kind contributions, including volunteer services and donated space, is performed accurately.			
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 does not materialize prior to the expiration of the grant or subaward.			
Install or update procedures to collect and report match and/or leveraged resources in a timely manner in the accounting system and on the required financial reports.			

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.*

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