

Introduction to SMART Training

SMART 3.0 Training
Dallas, TX
May 29-31, 2019

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SMART Training Strategies

- S Strategies
- M Monitoring
- A Accountability
- R Risk Mitigation
- T Transparency

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SMART 3.0 Purpose

✓ To improve the success of our programs through better management of our grants at the ground level and to strengthen the connection between SMART 3.0 and the many grant management resources (CMG, TAG, and WorkforceGPS) available to the workforce development community.

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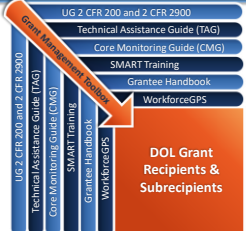
Intended Audience

✓ Grant management and/or fiscal staff operating an active formula and/or discretionary grant awarded by ETA.



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Grant Management Toolbox




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Grant Management Toolbox References


- [SMART Training](#)
- [Core Monitoring Guide](#)
- [Technical Assistance Guides](#)
- [ETA Grantee Handbook](#)
- [WorkforceGPS Resources](#)



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 Brief History of the Uniform Guidance

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 How Did the Uniform Guidance Come About?

-  Council on Financial Assistance Reform (COFAR)
-  Conflicts between the OMB guidance and Federal agency regulations.
-  Created on October 27, 2011
Composition
- 9 Federal awarding agencies

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 Why Develop the Uniform Guidance?

- Reduce administrative burden and fraud, waste, and abuse
- Desire for uniform guidance in grant community
- Need to leverage technology
- Focus audits & monitoring on high risk areas

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Before Uniform Guidance

Department of Labor - ETA Grantees				Uniform Guidance After 12/26/2014
Nature of Grantee/Subgrantee	Federal Audit Requirements	Federal Cost Principles	Uniform Administrative Requirements	
State/Local, & Indian Tribal Governments	A-133 Revised 6/27/03 (effective 12/31/03)	2 CFR 225 (formerly A-87) Revised 03/10/04	A-102 Amended 8/29/97	2 CFR 200 2 CFR 2900
Institutions of Higher Education	29 CFR Parts 94 and 99	2 CFR 220 (formerly A-81) Revised 03/10/04	2 CFR 215 (formerly A-110) 5/11/04	
Non-Profits		2 CFR 200 (formerly A-122) Amended 03/10/04	29 CFR Part 95	
For-Profit	Per program or grant agreement	48 CFR Part 31 (FAR)	Per program or grant agreement	

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Applicability - Now

US DEPARTMENT OF LABOR GRANT RECIPIENTS			
Financial and Administrative Requirements			
	AFTER December 26, 2014		
	Administrative Requirements	Audit Requirements	Cost Principles
Governmental Organizations			
Indian Tribes			
Nonprofit Organizations			
Institutions of Higher Education			
Commercial For-Profit Organizations*			2 CFR Part 200 and 2 CFR Part 2900*
Foreign Public Entities and Foreign Organizations*			

* 2 CFR 2900.2 expands the definition of "non-Federal entity" to include commercial "for-profit" entities and foreign entities. Thus commercial "for-profit" entities and foreign entities that are recipients or subrecipients of a DOL award must adhere to the Uniform Guidance.

2 CFR 200 and 2 CFR Part 2900 may be found at www.ecfr.gov

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✓ Uniform Guidance - DOL Exceptions

- ✓ The Department of Labor's (DOL) adoption of the Office of Management and Budget (OMB) Guidance in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is found at [2 CFR Part 2900](#).
 - ▶ *except to the extent that an agency can demonstrate that any conflicting agency requirements are required by statute or regulations, or consistent with longstanding practice and approved by OMB.*
 - ▶ 22 exceptions were approved for DOL

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✓ Authorization vs. Appropriation


- ✓ Authorizing legislation such as WIOA Public Law 113 -128 establishes policies and funding limits for programs and agencies.
- ✓ Appropriations legislation gives Departments authority to obligate and expend federal funds related to the program authorizations. Appropriations can further restrict the purpose, time, and amount of the program authorizations.
 - ▶ Through the Anti-Deficiency Act, Departments are prohibited from overobligating or overspending an appropriation.

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✓ Order of Precedence – Hierarchy of Authority

- ✓ Program authorizations/statutes
- ✓ Other applicable Federal statutes
- ✓ Applicable appropriations
- ✓ Implementing Regulations
- ✓ Executive Orders
- ✓ Uniform Guidance at [2 CFR Part 200](#) and [2 CFR Part 2900](#)
- ✓ DOL-ETA Directives
- ✓ Terms and conditions of this award


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 **Non-Federal Entity**
Only applicable to DOL grants


✓ **Non-Federal Entity (NFE):** Defined in [2 CFR 2900.2](#) as a State, local government, Indian tribe, institution of higher education (IHE), for-profit entity, foreign public entity, foreign organization or nonprofit organization that carries out a Federal award as a recipient or subrecipient.

Definitions in WIOA align with the Uniform Guidance [20 CFR 675.300](#)

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 **SMART Conference Agenda and Module Descriptions**

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 **Day 1 Agenda**

9:00 – 9:30	Welcome and a Brief Introduction to SMART Training
9:30 – 10:30	ETA Grant Management Overview – Readiness Assessment
10:30 – 10:45	Break
10:45 – 12:15	Procurement and Contract Administration
12:15 – 1:30	Lunch
1:30 – 2:30	Financial Management: Procedures and Internal Controls
2:30 – 3:30	Uniform Guidance: Cost Principles and Cost Classification
3:30 – 3:45	Break
3:45 – 5:15	Subrecipient Management and Oversight
5:15 – 5:30	Wrap-Up and Q&A Session

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✓ Day 2 Agenda – Track 1

8:30 – 8:45	Welcome and Recap of Day 1
8:45 – 9:45	Budget Management and Grant Modifications
9:45 – 10:00	Break
10:00 – 11:00	Payments and Cash Management
11:00 – 11:15	Break
11:15 – 12:15	Financial Reporting and Program Income
12:15 – 1:30	Lunch
1:30 – 2:30	Records Management and Closeout
2:30 – 3:00	Break
3:30 – 4:30	WIOA MOUs and Infrastructure Costs
4:30 – 5:15	Wrap-Up and Q&A Session

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✓ Day 2 Agenda – Track 2

8:30 – 8:45	Welcome and Recap of Day 1
8:45 – 9:45	Real Property and Leases
9:45 – 10:00	Break
10:00 – 11:00	Complaints, Grievances, and Incident Reporting
11:00 – 11:15	Break
11:15 – 12:15	Audits and Audit Resolution
12:15 – 1:30	Lunch
1:30 – 2:30	Match and Leveraged Resources
2:30 – 3:00	Break
3:30 – 4:30	WIOA MOUs and Infrastructure Costs
4:30 – 5:15	Wrap-Up and Q&A Session

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✓ Day 3 Agenda


8:30 – 9:00	Welcome and Recap of Day 2
9:00 – 10:15	Cost Allocation Plan and Indirect Costs
10:15 – 10:30	Break
10:30 – 12:00	Property Management: Supplies, Equipment, and Intangible Property
12:15 – 12:30	Wrap-Up and Q&A Session

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Rules of Engagement

- ✓ Please be on time
 - ▶ Each session will start exactly on time
- ✓ Participate actively in discussions and exercises
 - ▶ Ask questions and share observations
- ✓ Stay till the end
 - ▶ We have saved the best for last!
- ✓ Complete your evaluations
 - ▶ For each session and overall
- ✓ Review the SMART Checklist/Desk Aid for each session




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Audience Participation

- ✓ This training will only be as successful as you make it.
- ✓ We will present the information at an intermediate level.
- ✓ It is up to you to ask questions at any time if you are unsure of anything we present.
- ✓ A two-way exchange of information is essential for participants to fully grasp the materials being presented.





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Logistics

- ✓ About this facility
 - ▶ Restrooms
 - ▶ Lunch Options
 - ▶ Breakout Room Locations
 - ▶ Other logistics
- ✓ Conference Folder – what's inside?
 - ▶ Agenda
 - ▶ Module Descriptions
 - ▶ Presenter Bios
 - ▶ Meal Options



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✓ Link for SMART Modules

- ✓ SMART 3.0 Registration Site until June 12, 2019
- ✓ WorkforceGPS - Grant Application and Management CoP
 - ▶ <https://grantsapplicationandmanagement.workforcegps.org/>



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✓ Enjoy the Training!



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