Introduction to SMART Training

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

SMART Training Strategies

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

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

Grant Management Toolbox
SMART Training
Core Monitoring Guide
Technical Assistance Guides
ETA Grantee Handbook
WorkforceGPS Resources

Grant Management Toolbox References
SMART Training
CMG
TAG
Grantee Handbook
GPS
SMART Training
Core Monitoring Guide
Technical Assistance Guides
ETA Grantee Handbook
WorkforceGPS Resources
Brief History of the Uniform Guidance

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

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
### Before Uniform Guidance

<table>
<thead>
<tr>
<th>Nature of Grantee/Subgrantee</th>
<th>Administrative Requirements</th>
<th>Audit Requirements</th>
<th>Cost Principles</th>
<th>Acronyms, Definitions &amp; Appendices</th>
</tr>
</thead>
</table>

Before Uniform Guidance


### After Uniform Guidance

<table>
<thead>
<tr>
<th>2 CFR Part 200 &amp; 2 CFR Part 2900</th>
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### Applicability - Now

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

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.

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
Non-Federal Entity

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

SMART Conference Agenda and Module Descriptions

Day 1 Agenda

- Welcome and a Brief Introduction to SMART Training
- ETA Grant Management Overview – Readiness Assessment
- Break
- Procurement and Contract Administration
- Lunch
- Financial Management: Procedures and Internal Controls
- Uniform Guidance: Cost Principles and Cost Classification
- Break
- Subrecipient Management and Oversight
- Wrap-Up and Q&A Session
### Day 2 Agenda – Track 1

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
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</thead>
<tbody>
<tr>
<td>8:30 – 8:45</td>
<td>Welcome and Recap of Day 1</td>
</tr>
<tr>
<td>8:45 – 9:45</td>
<td>Budget Management and Grant Modifications</td>
</tr>
<tr>
<td>9:45 – 10:00</td>
<td>Break</td>
</tr>
<tr>
<td>10:00 – 11:00</td>
<td>Payments and Cash Management</td>
</tr>
<tr>
<td>11:00 – 11:15</td>
<td>Break</td>
</tr>
<tr>
<td>11:15 – 12:15</td>
<td>Financial Reporting and Program Income</td>
</tr>
<tr>
<td>12:15 – 1:30</td>
<td>Lunch</td>
</tr>
<tr>
<td>1:30 – 2:30</td>
<td>Records Management and Closeout</td>
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<tr>
<td>2:30 – 3:00</td>
<td>Break</td>
</tr>
<tr>
<td>3:30 – 4:30</td>
<td>WIOA MOUs and Infrastructure Costs</td>
</tr>
<tr>
<td>4:30 – 5:15</td>
<td>Wrap-Up and Q&amp;A Session</td>
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</tbody>
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### Day 2 Agenda – Track 2

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
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<tbody>
<tr>
<td>8:30 – 8:45</td>
<td>Welcome and Recap of Day 1</td>
</tr>
<tr>
<td>8:45 – 9:45</td>
<td>Real Property and Leases</td>
</tr>
<tr>
<td>9:45 – 10:00</td>
<td>Break</td>
</tr>
<tr>
<td>10:00 – 11:00</td>
<td>Complaints, Grievances, and Incident Reporting</td>
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<tr>
<td>11:00 – 11:15</td>
<td>Break</td>
</tr>
<tr>
<td>11:15 – 12:15</td>
<td>Audits and Audit Resolution</td>
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<tr>
<td>12:15 – 1:30</td>
<td>Lunch</td>
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<tr>
<td>1:30 – 2:30</td>
<td>Match and Leveraged Resources</td>
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<tr>
<td>2:30 – 3:00</td>
<td>Break</td>
</tr>
<tr>
<td>3:30 – 4:30</td>
<td>WIOA MOUs and Infrastructure Costs</td>
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### Day 3 Agenda

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<th>Time</th>
<th>Session</th>
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<tbody>
<tr>
<td>8:30 – 9:00</td>
<td>Welcome and Recap of Day 2</td>
</tr>
<tr>
<td>9:00 – 10:15</td>
<td>Cost Allocation Plan and Indirect Costs</td>
</tr>
<tr>
<td>10:15 – 10:30</td>
<td>Break</td>
</tr>
<tr>
<td>10:30 – 12:00</td>
<td>Property Management: Supplies, Equipment, and Intangible Property</td>
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<tr>
<td>12:15 – 12:30</td>
<td>Wrap-Up and Q&amp;A Session</td>
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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

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.

Logistics

- About this facility
  - Restrooms
  - Lunch Options
  - Breakout Room Locations
  - Other logistics
- Conference Folder – what's inside?
  - Agenda
  - Module Descriptions
  - Presenter Bios
  - Meal Options
Link for SMART Modules
✓ SMART 3.0 Registration Site until June 12, 2019
✓ WorkforceGPS - Grant Application and Management CoP
   ▶ https://grantsapplicationandmanagement.workforcegps.org/

Enjoy the Training!

Thank You