

# SMART 3.0 Training Overview and Module Descriptions

## Overview

SMART training is a technical assistance initiative sponsored by the Employment and Training Administration (ETA) of U.S. Department of Labor (DOL) and led by the Office of Grants Management (OGM) to assist its grant recipients and subrecipients in improving its program/project operations through effective grants management. This training is based on key areas found in the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards also known as the Uniform Guidance at 2 CFR Part 200 and DOL’s adoption and approved exceptions of the Uniform Guidance at 2 CFR Part 2900.

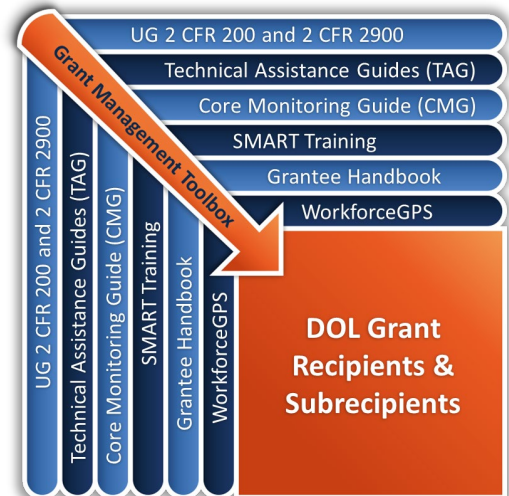
This initiative began in 2015 and trained 2,552 individuals (non-Federal staff) in 18 locations through 2016. In 2019, 462 individuals attended 2 ‘in person’ conferences and another 5,163 attended 16 virtual E-SMART training series. ETA staff recently conducted a webinar hosted by WorkforceGPS called ‘SMART Approach to the Uniform Guidance Revisions’ on February 23, 2021 where 1,196 persons attended the session.

Since February 2021, over **9,373** individuals have attended SMART training sessions.

The training focused on:

- Strategies for sound grant management that includes:
- Monitoring,
- Accountability,
- Risk mitigation, and
- Transparency.

These four themes are weaved throughout the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards also known as the Uniform Guidance (2 CFR Part 200 and 2 CFR Part 2900).



## Module Descriptions

The 508-compliant PowerPoints of the modules may be found on [www.WorkforceGPS.org](http://www.WorkforceGPS.org) at [Resource Page](#).

### I. ETA Grant Management: Overview and Readiness Assessment

This session will familiarize new discretionary grantees and new staff with the requirements and standards applicable to the operation of a Federal grant funded by ETA, in order to avoid the common pitfalls experienced by new grantees and new staff.

*Intended Audience: All new grantees of a competitive grant award or new staff to ETA grants.*

## 2. Financial Management: Procedures and Internal Controls

This session will describe the core systems of financial management. This will include identifying policies and procedures required by the Uniform Guidance, providing suggestions for increased organization and efficiency, and describing components, frameworks and financial areas that require internal controls.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

## 3. Subrecipient Management and Oversight

This module will focus on the responsibilities of the pass-through entity, or direct grant recipient, in managing the financial activity of subrecipients. It will cover three distinct areas of responsibility: management and oversight, reporting, and closeout. Information on the components, resources, tools, and methods that can be used by grantees to ensure that their subrecipients are operating effectively and in compliance with grant requirements will be discussed. Finally, this module will describe the report writing and resolution processes, and the consequences of failing to effectively conduct oversight and monitoring.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

## 4. Uniform Guidance: Cost Principles and Cost Classification

This module will provide an in-depth examination of the general principles governing the allocability, allowability, and reasonableness of costs to the federal award. New definitions as well as significant changes to selected items of cost will be reviewed. The module will also highlight DOL's exceptions to the Uniform Guidance published at 2 CFR Part 2900.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

## 5. Procurement and Contract Administration

This module will focus on the updated procurement standards in the Uniform Guidance along with the needs of proper contract administration. The presentation will begin with a focus on the changes to definitions in the new Uniform Guidance. It will then move to a detailed review of the procurement standards and methods outlined and the required processes and oversight needed in administering each contract.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

## 6. Budget Management and Grant Modifications

This module will review the requirements for budget and grant modification processes as described in ETA's Grant Terms and Conditions (GTL) and the Uniform Guidance. The latter part of the module will review the five types of modifications, the actions that will generate a request for modification, and the specific steps in the modification process. Examples of acceptable and insufficient modification requests will be included as discussion points. Finally, the module will cover the responsibilities of the pass-through entity for subgrant modification(s) and approval requests.

*Intended Audience: All direct formula and discretionary competitive grant recipients. This module would not be applicable to entities such as local areas receiving pass-through funds from a State or a direct grant recipient.*

## 7. Real Property and Leases

This presentation will center on facilities and leases while addressing the changes in the Uniform Guidance on this topic. The presentation will distinguish between allowable and unallowable costs, depreciation, maintenance and repair costs, prior approval, limitations on sale and lease back and less-than-arms-length agreements, and other topics relevant to grantee needs.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

## 8. Payments and Cash Management

This module will focus on the Uniform Guidance requirements for payments and the general principles of proper cash management, including internal controls, improper payments, and interest income. It will discuss key changes in processing payments between the Federal awarding agency and direct grant recipients, and then move to the payment process between direct grant recipients and subrecipients. Finally, it will review handling of cash-like items of tangible value such as debit cards and ATM pins, and provide insight into mistakes sometimes found in cash management procedures.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

## 9. Complaints, Grievances and Incident Reporting

This module will cover the varying requirements from the Uniform Guidance and program statutes applicable to grant recipients and subrecipients for processing and resolving program-related complaints and grievances, complaints alleging discrimination, and incident reports involving allegations of fraud, waste, and abuse. The presentation will distinguish between the three types of allegations and the differences in the processes for addressing them. It will describe the Workforce Innovation and Opportunity Act (WIOA) complaint resolution procedures that grantees must maintain, including timelines and appeal rights, and the role of DOL in each process. The presentation will define the activities that constitute fraud, waste, and abuse; identifies the laws and regulations that govern wrongful conduct; and describes the role and responsibilities of grantees, ETA, and the Office of the Inspector General (OIG) in the process of reporting and resolving incidents of wrongful or criminal conduct.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

## 10. Financial Reporting and Program Income

This presentation will cover ETA's financial reporting and program income requirements and how to correctly complete the quarterly and final ETA-9130 reports. The module will focus on areas that are often misunderstood or reported incorrectly. The presentation will include the basic financial reporting requirements contained in the Uniform Guidance and other regulations, and in the relevant authorizing laws for ETA programs, along with the expectations for how grantees are to complete key reporting elements on the 9130. The presentation will also focus on the definition of program income found in the Uniform Guidance and the WIOA regulations that apply to program income.

*Intended Audience: All direct formula and discretionary competitive grant recipients. This module would not be applicable to entities such as local areas receiving pass-through funds from a State or a direct grant recipient and submit financial data through an ancillary system.*

## 11. Records Management and Closeout

The objectives of this training are to provide a high-level overview of the closeout process. The presentation will discuss the grant recipient, sub-recipient and pass-through entity responsibilities during the closeout process. This session will also address common issues during closeout. Lastly, this session will cover the requirements of records management, types of records, policies and procedures, and collecting, transferring and storing information.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

## 12. Match and Leveraged Resources

This module on Match and Leveraged Resources will define the terms “match” and “leveraged resources,” and draw the distinctions between them. This session will provide the Uniform Guidance requirements and changes to match, which is also commonly referred to as cost sharing or recipient share. The module will describe valuation of match and leveraged resources, including documentation standards. Finally, it will identify which categories of match and leveraged resources are reported on the recipient share section of the 9130 and the importance of such data when calculating stand-in costs.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

## 13. Audits and Audit Resolution

This module will provide an extensive review of the new audit requirements codified in the Uniform Guidance and the DOL exceptions. The module will cover audit requirements and auditor and auditee responsibilities. The audit resolution process between DOL and the grant recipients, and pass-through entities and their subrecipients, will be discussed. Finally, the presentation will explain the appeals and debt collection process, along with the cooperative audit resolution process addressed in DOL’s exceptions to the Uniform Guidance.

*Intended Audience: All direct formula and discretionary competitive grant recipients. A portion of this module would not be applicable to entities such as local areas receiving pass-through funds from a State or a direct grant recipient who may not be involved directly in resolving findings through the Federal agency.*

## 14. Personnel Compensation, Systems, and Policies

This module will review the Uniform Guidance standards for allowable personal services and fringe benefit costs, and the methods for distributing payroll and fringe benefit expenses. The module will provide a brief review of allowable costs for personal services and fringe benefit costs, and will focus primarily on the changes brought about by the Uniform Guidance for documenting payroll distribution. Finally, it will conclude with coverage of the salary cap limitation applicable to ETA grants.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

## 15. Cost Allocation Plans and Indirect Costs

This session will help in understanding methods of allocation costs, identifying who needs to have a Cost Allocation Plan (CAP) and the components of a CAP. The presentation will also cover the differences between a CAP and an Indirect Cost Rate (ICR), how ICRs are calculated and how to apply an ICR to recover costs.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

## 16. Property Management: Supplies, Equipment and Intangible Property

This session will cover the rules for acquisitions, use, management, and disposition of capital assets along with the rules governing intangible property. The session will also detail the distinctions between supplies and equipment and the requirements for each that must be followed throughout the grant life-cycle.

*Intended Audience: All direct formula and discretionary competitive grant recipients. A portion of this module is specific to direct grant recipients obtaining prior approval from the Federal agency and would not be applicable to entities such as local areas receiving pass-through funds from a State or a direct grant recipient that may have a separate prior approval process in place.*

## More SMART modules

### 17. Uniform Guidance Overview 2019

This course provides an overview of the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly referred to as, "**Uniform Guidance**", located in Title 2 of the Code of Federal Regulations, Chapter 200 ([2 CFR 200](#)). (This course is from 2019 and it does not reflect the 2020/2021 changes to the Uniform Guidance).

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

### 18. Policies and Procedures (Part A & B)

These modules identifies the requirements of the Uniform Guidance in establishing written policies and procedures that promote sound management practices and effective management controls. These modules identifies areas of grant operations that would benefit from having written policies and procedures, key characteristics in developing effective policies and procedures, and the consequences of ineffective policies and procedures as found through site monitoring visits or audit reports.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

### 19. SMART Approach to 2020/2021 Uniform Guidance Revisions

This session will provide information on OMB's revisions to the Uniform Guidance that were published in the Federal Register on August 2020 and February 2021.

*Intended Audience: All Formula and Competitive Award Grant Recipients.*

**Disclaimer:** *Although every effort is made to ensure that the material within this document is accurate and timely, we make no warranties or representations as to the accuracy or completeness of the contents, whether the contents are current, or free from errors. All information is provided "as is" without warranty of any kind. No information provided in this document may be considered legal advice and it is the responsibility of each user of the document to ensure that their materials meet all Federal, state and local requirements. Use of the materials does not imply compliance with ETA requirements. These materials were developed using Federal funds and cannot be used to earn or generate fees or profit.*

If you are interested in hosting a **SMART** training session or would like to use any of the SMART training materials, please contact Debbie Strama, Office of Grants Management at DOL-ETA or email at [strama.deborah@dol.gov](mailto:strama.deborah@dol.gov).