**Workforce 3One**

**Transcript of Webinar**

**Finishing Your TAACCCT Grant Successfully:**

**Understanding Round 1 Grant Closeout**

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CHRIS WATSON: Good afternoon, and welcome to today's webinar, "Finishing Your TAACCCT Grant Successfully, Understanding Round One Grant Closeout." My name is Chris Watson. I'll be your facilitator today. Before we get started, if you haven't done so already, please let us know your name, your organization, and where you're located in the country. And if there's multiple people with you, let us know how many so we have an accurate count of who actually joined us today for today's webinar.

If you have any trouble listening to this webinar through your computer speakers, we've also listed the teleconference info next to the looping webcast orientation. Today we also have a live closed captioner who will be captioning our webinar, but in addition we also are recording this webinar and will have a transcription as well as the recording posted to Workforce3One within two business days.

At this point I'd like to move us to our presentation and welcome our moderator, Sharon Leu. Sharon is the workforce analyst here in ETA at the Department of Labor. Sharon, why don't you take it away?

SHARON LEU: Thanks, Chris. Hi, everyone. Welcome to Finishing Your TAACCCT Grant Successfully. This is a closeout webinar for TAACCCT round one grantees. So if you are on this webinar and you area actually a round two grantee, your webinar is on Wednesday.

So congratulations to all of you from round one for making it this far into your grant. The last three and three-quarters of a year have been really quite an adventure for all of us. So on behalf of ETA I wanted to let you know that it really has been a pleasure to work with all of you, and we are not quite done yet. So one more quarter to go.

This webinar is going to address two really important things. The first is we need to discuss the requirements for closing out your grant. Some of you have participated in a version of this presentation last September at the TAACCCT On Conference in Topeka, Kansas. If you were there, you're kind of a pro I guess, and it will be a little bit of a review.

But we have built in some additional time for questions and answers today to make sure that you are clear on what your next steps are for the next 90 days or, if you're not clear, where you can turn to for help. And the second more interesting thing that we would like to talk about is how the impact of your grant – the impact of your grant and how you are promoting your successes and ideas for how we can help you promote your successes too.

So let's take a quick look at the agenda, which is pretty packed for the hour. We'll be covering final progress reports, submitting grant products and deliverables, the grant closeout process for the fiscal, some questions and answers, and next steps.

So some of you have already seen the poll. How many have you – of you have worked on your TAACCCT project for at least two years? And the reason we're asking this is because we are aware that the end of a grant is a big time of staff transition. We just wanted to get a sense, and it seems like most of you have been around for quite a while with just a few new people, which is good. And so we want to give you some information, if you are new, about where to go if you need some help in addition to what – I guess above and beyond the normal help.

So here's some resources that we have provided for you, and I think these will be in the file share. The first is your round one closeout FAQ document, and it just has some answers to some of the frequently asked questions that we've heard from you so far.

And the second is we just wanted to make you aware that on July 9th at 2:00 p.m. Eastern Time there will be a webinar called Preparing your Deliverables - Creative Commons Attribution License and SkillsCommons.org just for ensuring submission of your deliverable skills well. And this is specifically for round one TAACCCT grantees as you are preparing to submit your deliverables.

OK. So let's get to it. Final performance and progress reports, according to the SGA and the TAACCCT reporting requirements, the last quarterly narrative progress report and your last annual performance report will serve as your final performance and outcome. This means that each of these reports serve a dual function.

In addition to the activities of your final quarters, the QNPR will provide cumulative updates on the activities in that category. So – and the final APR then will provide both annual and cumulative information on that grant activity, although I'll clarify what that means.

So if you go to the next slide, you'll see just quickly when are these reports due? Same as any other of your reporting requirements, not later than 45 days after the end of your report. So because all of your grants end on September 30th, 2015, your final quarterly narrative progress report is due by the same due date, November 14th, and your final APR is due not later than November 14th, 2015. So we recommend that you report before this day to avoid being locked out of the reporting system and so that you have the opportunity to make any corrections that you need to make.

OK. So what are you reporting? So as I mentioned before, the last quarterly narrative progress report will serve as your grant's final performance report as well as the report on what occurred in that relevant quarter. So, for example, if one of your progress and implementation measures was to provide mock interviews to 1,000 students and in the last quarter of your grant, which is this quarter starting on July 1, you served 225 students, you should report that number on your QNPR.

But you'll also need to give us the cumulative total of all of the students whom you provided training to. And so we'll say that's 1100 students because I guess you were a bit of an overachiever. So you'll have to figure out on your report how to report both of those numbers to us.

Now, the annual report is similar but is different. So in a sense the information – you will be reporting information on grant activities during the time period since your most recent APR submitted. So all of you received – are here because you've received a one-year extension, which means that you have already submitted your year three APR, which was due this past November 14th, 2014, which reflected the activities just of the third year of the grant.

So your final APR that you will submit on November 14th, 2015 should only reflect the activities of your fourth year of activities in addition to the activities that occurred during your closeout period. So only the activities that started on October 1, 2014 and end on September 30th plus any activities that go on during the closeout period.

So what does that mean? So one of the questions that we have received a lot is, if the end of the annual reporting is September 30th of 2015, this year when you close out, what about the additional outcomes? Like how do we report if a student completed during the grant period finds employment during the time after that? How can you still get credit? Well, we would like you to get credit for that, and how we're going to do that is on Section H of your quarterly report in the section called Additional Outcomes and Information, you should tell us that information there.

So if you go to the next slide – so just to summarize, the final outcomes that you achieve during the closeout period, even though they are typically reported on your annual report, will actually be in Section 8 of your – H of your quarterly narrative progress report. So okay.

So we have a question from Christa (ph), which is, "November 14th, 2015 is a Saturday. Is the due date Friday, November 13th?" And the answer is yes. You should turn in your reports no later than September – than November 14th, which means if you're not working on Saturday, which I don't plan to be but if you were industrious, you could do it on that day. Otherwise, please make sure it's in by the 13th on Friday.

OK. So let me just go to another question that we frequently receive, not an FAQ from you. But how did you do on your grants, and what do the numbers tell you about how you did? So what we have is we have developed a thermometer tool, and some of you have already seen it. It's in your reporting system, and this is a report that just shows your actual target and what you'll need to – what you can do is you can go to the resource on our community of practice and just get some information about how to read the thermometer report.

OK. So that was really quick, and I know that there are a couple of questions about the reporting. So I'll just take one or two of them now. So it says, "If the final quarterly report is due on November 14th, 2015, we won't be able to report outcomes that happen between the 15th and the – November – and December 15th; is that correct?" That is correct.

OK. All right. So let's go quickly to product submission. This is really the time where I guess you and – we ask this and you ask this. Now that you're done with your grant, what do you have to show for all of your time and hard work? And again, we're not going to spend a lot of time here on the technical details of the submission.

That is really what the purpose of the July 9th webinar is for, and at that time the Skills Commons team as well as the Creative Commons team will be on there to answer some of your technical questions. But we want to do a quick overview of our expectations on your SGA requirements and then take some questions about how and what to submit.

So right now you have it drilled into your head that your grant products and deliverables are required to have a Creative Commons Attribution license CC BY Version 3.0. In addition you are also required to release all new source code under an open license acceptable to either the Free Software Foundation or the Open Source Initiative. So just to review, according to your SGA this includes both new content created with grant funds and modifications made to preexisting grantee-owned content using grant funds but, again, not to those works that you purchase that you do not own the intellectual property rights to.

In addition to the products themselves, you were required to conduct a third-part review of your deliverables. These will also be submitted to the TAACCCT repository. You are required to identify at that time who it is that your subject matter is and the qualifications of the reviewer. Now, we didn't specifically say what the qualifications would be because your programs are so different that it would have been impossible for us to list the possible qualifications and certifications and all of that. So really it's incumbent on you to tell us why your subject matter expert is an expert in that area.

So just to review again, you are required to put all of your products and deliverables on the TAACCCT repository. The link is www.skillscommons.org, and we encourage you to begin this upload process as soon as possible. And I know that a lot of you have already started. So thank you for doing that.

OK. So just a couple of quick questions. So Creative Commons has, since the time of the award, updated their license. There is now a Creative Commons 4.0 Attribution License. Can you use it? And the answer is yes. You can use that license. But on the flip side, do you have to use the 4.0 license if you've already licensed under 3.0? And the answer is no. You do not have to do that. So really it's up to you what you prefer.

The Creative Commons 4.0 license, you'll be hearing a little bit more about that on July 9th, if you haven't already asked. But it's just an updated version with more international agreements tied to it. So it's a little bit more of a flexible license. Basically it's like any time you upgrade any kind of software, the newer version is mostly better than the old one, but in any case, they're interoperable. So you're welcome to keep any version that's convenient.

And so here's a question that we have received in the TAACCCT mailbox from a number of you and sort of bears a little bit of discussion. Please clarify the types of items that are considered grant deliverables. According to the SGA, the department considers curricula, course materials, teachers' guides, and other products developed with grant funds to be deliverables. These items were usually identified in your statement of work, and because of that they are required to be submitted according to the work plan at least prior to the end of your period of performance.

And another question, how should we submit the subject matter expert review of deliverables? I guess, Cheryl, you and I were on the same page here. According to the SGA, you're required to submit deliverables for independent review, and they should be uploaded to SkillsCommons.org. When you get into your account, you'll see that you have two options. You have your learning materials, and you have your program support materials. It's really up to you.

We've seen some grantees have submitted the subject matter expert review of their course alongside of the actual content in – as a learning resource so that people know when they access your content that it is considered high quality. Other people have just put all of their subject matter reviews into their program support materials folder, and so that is up to you. You can discuss that with your team. To meet your requirement all we are looking for is that it exists somewhere.

And final question about materials, are outreach materials and other program support materials considered grant deliverables? And this is a question that I pulled straight out of the FAQ that we wrote, and this is going to be on page I think 8 of the – of it. And basically the item – sorry. Page 7 and 8. A lot of these items that are outreach materials and program support materials, they're helpful to understanding what it is that you developed and they provide content and they also are useful to other people that might want to reuse your materials.

And to the extent that you can provide that help to others, that would be really helpful as a program support material. But those are not requirements, and we certainly don't want you to spend all of your time uploading all of the flyers that you've sent out through the course of the last three and a half years.

So I guess with that I think there are no other questions about this. I will turn it over to our ETA Office of Grants Management to talk about the fiscal process for closing out grants.

KEVIN BRUMBACK: Great. Thank you so much, Sharon. This is Kevin Brumback, the Division of Policy Review and Resolution and, Sharon, I'm the former closeout grant officer. Now, I am an audit resolution staff as per Troy McLaurie, you may know me from other ETA roles such as the former OID liaison as well as under the policy team under Maggie Yule and even building grants as a grant specialist back in the day. So I've been with ETA for a while.

I'm also joined by my divisional colleagues Avery Malone, who's a current closeout grant officer here who will be assigning this closing TAACCCT awards. Also joined by Drew Kanger (ph), one of our junior closeout staffers as well as the current team leader and acting closeout grant officer, Marin Asopus (ph). So they may be jumping in to help answer questions as we go.

I do speak sometimes my voice is up and down. So if I'm going too fast, going too slow, mumbling, please send in a comment and I'll do the best I can. And I know Sharon does have to leave promptly for another appointment. So we'll do our best to move through this material timely and – but we also want to make sure your questions get answered. So I will make myself available after this at some point in the future, if you have future grant closeout questions. We would also encourage you to be working with your FPO throughout this process. So great.

So let's talk a little bit – without any further ado, let's talk a little about what is grant closeout. Well, grant closeout is the official completion of the grant life cycle that obviously started with the grant award. And again want to echo Sharon's sentiments. Congratulations. You guys were one of – you're our first cohort completing TAACCCT round one, complex but important program for the administration. We know you did a great job to help train effective workers. So we wanted to help make sure that your grant closeout goes as smooth as possible.

Little bit about what grant closeout is. As I mentioned, it's the official end of the government's relationship with the grantee. Grant closeout requirements for you guys, since you are our members of higher education, your requirements are in 29 CFR Part 95, non-specifically – excuse me – specifically 95.70 through .73. And you may be asking why do we close a grant in the first place.

Well, because it's required, but we just – we don't always do things just because they're required but also because the appropriate and official record of what actually happened during the grant period performance because it's important to keep a record in case there is an audit either by A-133 auditors or by OIG or other interested parties or possibly GAO.

And so we can report to Congress, OIG, and other stakeholders on the relative success of our programs, so we can ensure that any unspent funds remaining are returned timely to the U.S. Treasury, and today's current climate with the uniform guidance there is increased requirements on performance during the grant life cycle – during the grant award but then also as an implication for possible future awards for your organization.

So a little bit about who we are. As I mentioned, we are the division of Policy, Review, and Resolution under the fabulous leadership of Stephen Daniels. The team – actually this slide needs to be modified a little bit. There's actually two grant officers on the closeout team. There's – and when we're fully staffed, there's are seven resolution specialists. We do keep ourselves busy. We close all the grants for ETA. So we close approximately 700 to 1,000 grants a year and in June is our busiest month but we closed approximately 330 grants last year alone.

A little bit about our timelines and have a slide about the timeline specifically for TAACCCT grantees. A little bit about our process. So we track anticipated workload about one year out. So you guys have been on our radar for a little while. And pretty soon, within about a month or so, we'll be checking with the closeout grant – excuse me – with the program office just to make sure that the cohorts and those of you on the phone are actually going to be closing out and won't be extended, which we anticipate that to be the case.

And right before, about two weeks prior to the period – POP end date of your grant, which would be about mid-September, closeout specialists will be reaching out to you to send the initial heads up that closeout is beginning soon and just a little bit a note on our process. Each one of you will be assigned a closeout specialist who will shepherd you through the entire process, and the closeout specialists serve under the closeout grant officer. So you'll be working primarily with your closeout specialist, and if there's any concern, can get elevated to the grant officer.

Little bit about timelines. These are covered in the FAQs that Sharon sent out. Some of them are similar to what you're already familiar with. So within 45 days after the period of performance end date of your grant you're required to submit your final quarterly 9130 financial report. And we ask that you check Line 6 as final, since this is your final quarterly report. Have an FAQ one about that later. We get a lot of questions about that.

So then approximately 70 to 75 days after the POP end date the specialist follows up with a reminder to the grantee that the remaining documents are to be submitted, and I'll talk a little bit about more of what the documents are to be submitted other than just your 9130. And then about 90 days – excuse me. Ninety days after the POP end date the grantee must submit all remaining closeout documentation. So that's your 9130 Form, and the remaining forms which I'll discuss in just a moment.

Great. And this slide is just for your reference; I'll go into a little more detail about what the forms to be submitted, but these are essentially what constitutes the forms required for your closeout package.

Great. So then what happens after that? Well, then that's when the fun begins for us here in closeout. At 91 days after the POP end date, that's when we work on the actual compliance, the requirements, and the reconciliation. So reconciliation of the financial information, compliance that you've actually complied with the forms required by the – of the grant and by the – under the requirements and also that – a little bit about our timelines. I believe my next slide has more timelines, but this slide states that all grants should be closed within one year after expiration. That's a Department of Labor standard.

And just a heads-up, the new uniform guidance gives us actually a little bit more time. We get one year plus 90 days or – is that right? Yeah. So however, the fearless leadership of our division, we actually are overachievers around here, and we actually try and close all grants within nine months after the period of performance ends.

So I believe – yeah. So this slide kind of recaps some of those requirements. Might be good for you to see to reference that. And again, these are the financial administrative forms that the grant closeout staff will be working on you with. We do not here at closeout look at the performance information that is submitted to Sharon and her team.

These are really – I know these are tiny. These are small. These are just screenshots of some of the forms and e-mails and correspondence you'll be seeing. So don't worry if you can't read it. It's not vital that you actually read this information, but this is just a sample screenshot of a letter that would go out to you that notifies you that the grant is about ready to end and that your – who your closeout specialist is and that you will be given more information shortly about the closeout process.

Saw a question in there about June 30, 2016. I don't actually have that. Yeah. Oh, good catch. I was testing you. Yes. June 30, 2016. That is correct. That is technically – that would – that's when we were going to be – that would be nine months after a POP ends. So it's June 30, 2016 is when your grant closeout is really due. Good catch. So get that one for Wednesday's version. Great.

The next slide is just – again it's another screenshot, an attachment that grant specialists will be communicating to you as the grantee notifying you that – including the grant closeout manual, just a little bit about our system. You as grantees are obviously familiar with the e-grant system for your 9130 financial information. You will also be provided access to the grant closeout system, GCS, that is a separate system that has the user manual and some of the other documents required for grant closeout, which we'll be using throughout the grant closeout process.

I've been told – I've been asked to speak louder. So I will try and speak louder. No problem.

I have a question on the screen about I think standard form for completed inventory. That's coming up. So I will get to that in just a moment.

Next screenshot talks about the submission confirmation letter. This letter is sent to the closeout specialist once the grantee's submitted all the required forms in the grant closeout system, not including the 9130.

Preliminary – this screenshot is a preliminary settlement letter. This is the good news that you'll all be looking for. This is the letter that has notified you as the grantee that you have completed closeout with a few caveats of ETA does have the right to disallow costs or recover funds after the period of performance – after the closeout, if there is deemed to be an issue such as an audit issue or a determination against your TAACCCT grant – we know we won't have any problems with you guys – and also lets us know that your obligation to return funds to the government, just because the grant is closed, does not mean you are not obligated to return any free funds that you may be receiving.

And it notifies you the – that just because the grant is closed, you still have to retain your records in accordance with the uniform administrative requirements, which is three years after your grant is ended. We know you guys have done such great work. You want to keep your records forever. Little joke there.

OK. So elements of the grant closeout package for non-governments, which is you guys, I talked a little bit – I'll just briefly talk about some of these forms. And these are required, as I mentioned, 90 days after grant period of performance has ended. One of them will be the detailed statement of costs, which indicates how funds were spent in accordance with the budget categories. I do have a screenshot of that coming up. That's an important part of the grant closeout process.

Grantee's release, the purpose of this form is to relieve ETA of any future financial obligations, and it's applicable to all of our grants and agreements. There's also the grantee's assignment of refunds, rebates, or credits. This form documents the recipient certification that, if they do receive any refunds, rebates, or credits after closeout, that those funds will be returned to ETA and any financial reports would need to be modified accordingly.

The government property closeout inventory certification, which is applicable to all of our grants, and I will show in just a moment. I realize you were going to have – probably will have some property questions for me. There is a grantee's closeout tax certification, which certifies that all required taxes have been paid in the city, state, and county which the recipient has operated their program. And the grantee submittal of closeout form, this is a grantee-completed checklist of the requirements that you've submitted the required documents to ETA.

You'll recognize this form. This is screenshot of a 9130, and this particular example – don't worry if you can't read the numbers, but this is the final 9130. This will be your final quarterly 9130. It's very familiar with what you're – it should be very familiar to you. It shows the cumulative previous expenses. It shows what's been expended that period and the cumulative so far. So in this particular example it's hard to read, but the grantee reported $227,000 in expenditures for the final quarter for a cumulative amount thus far of $1.245 million.

Now, something new to you will be the closeout financial report. This is the document I referenced to earlier. This one is submitted with – 90 days after the period of performance end date. This one references any expenditures that have happened after the period of performance.

Now, one key point about this is the obligations have to be incurred prior to the end of the period of performance. So you're just showing the expenditures that occurred – the liquidation of expenditures that have occurred after the period of performance. So these are not new obligations being charged to the grant after the period of performance. This does happen pretty commonly.

This often happens in the case that funds have been draw down let's say for your payroll for employees, but the obligation was incurred during the period of performance. Perhaps the grantee's waiting for a final indirect cost rate, which could adjust this amount higher or lower, and as I mentioned earlier, for refunds going back to the grant, which would actually show a lowering of the expenditures incurred.

Liquidation of obligation, again as I've kind of – as I just referenced a moment ago, in closeout the grantee may only be liquidating obligations that incurred during the period of performance, not being – not incurring new obligations. One of the commonly frequently asked questions we get is about the charging of staff time to do work on closeout activities. Unfortunately, you should not be charging either directly or indirectly the cost of grant closeout activities after the period of performance of the grant. And I know that was one of the things covered in your frequently asked questions, and I'm able to answer questions about that, if they come up.

Talk a little bit about drawdowns. One of the things and some of the things that the closeout staff will be looking for – so and this is pretty straightforward. In this example the cash received is the amount drawn down. So this example is $1.257 million. Cash disbursed is $1.257 million, and total expenditures is $1.257 million. But I know Sharon likes to joke with me that if she was a grantee, she would draw down a bunch of cash and leave a bunch of it on hand just to taunt the closeout staff. But please don't do that.

We will be asking questions to what happened to that cash on hand. Just a little financial humor there, but as you can see, we're obviously just looking to see that the amount you've drawn down, the amount you've disbursed, and the amount that you've reported as expended all match. We check your 9130 numbers against the PMS account to make sure that they all match.

MS. LEU: OK. So we have an interesting question, which is, "Is the 9130 to be completed by only the lead college for a consortia?" And since you are round one grantees, the answer is yes. It should be done the same way as it's being done now for all of your other 9130s.

MR. BRUMBACK: Thank you, Sharon. Good question.

And this next slide, it talks about again in terms of compliance the kind of things we'll be looking for. This specific slide, it's hard to read, but on line 10f the closeout staff will be looking for the amount – total amount of administrative costs expended. So as you know for TAACCCT grantees you were limited to 10 percent of cost – 10 percent of the grant award to be spent on administrative costs, as defined under 20 CFR 667.210.

This is an example of a detailed statement of cost. Pretty self-explanatory. On the left is the column of the latest approved grant budget, and on the right is the actual cost reported. So this will be completed by the grantee at the time of closeout, and the specialists to be looking to make sure that the grantees – if there are any differences within the travel supplies, other contractual items, that they fall within the 20 percent per each line item just like the FPO would be looking for during the period of performance, and that any changes to salaries, fringe, or indirect costs, that there should be no changes and if there are any changes, they need to be justified.

And the way we do that in closeout is similar to what happens during the period of performance. Closeout specialists, if they see discrepancies that they're concerned about, we may come back to you to ask for more justification. They'll be working with the FPOs to get more justification and for the FPO to approve any modification. So there is a budget realignment process that does occur in the closeout shop, and ultimately those alignments are approved by the FPO. And they also need to be approved by the closeout grant officer as well.

So I kind of briefly just described the closeout realignment process that is essentially similar to what you're familiar with during the period of performance. There is some limited availability to move funds around during – even during closeout.

I have a question – pausing for a question. I appreciate the person who's been waiting for the property question. It's coming up soon. I promise you. There was a question about, "What is the last day we can draw down funds in the PMS system?"

You can draw down funds, just as you have been throughout the period of performance, for the first 90 days after a period of performance end date. Now, there are some limited flexibility to draw down funds after that, so 91 days plus, but at that point your PMS account is locked and you would need to request permission from your grant specialist to – and provide justification as to why you're drawing down funds at that point. Indirect costs, one of the more challenging parts that we deal with here in closeout, and I'm sure that you have dealt with during the life of the grant. But we have given extensive TA throughout the grant.

So in terms of compliance and indirect costs, especially for TAACCCT grants, the closeout staff is going to be looking for – they're going to be looking for indirect cost rates that are valid, obviously, and that apply to the entire period of performance of the grant, that any entity that's claiming indirect costs needs to have an approved rate, and the rate needs to reflect the – any period that the grantee intends to claim indirect costs, and that also if any of your – I'm not sure what the term is – the co-grantees that have been working with you in your consortium have – they have also had an appropriate indirect rate.

Talked briefly to the current closeout grant officer about this. We haven't seen any particular issues with that. We know many of you are often following what you are familiar with with HHS, which is your FNA rate, which is an allowable method. But we will be looking for, again, as I stated, the indirect cost rate agreement to make sure that the indirect cost claims – you have an agreement in place and that it's consistent with the funding agreement that you also agreed to during the period of performance of the grant.

Property certification. The TAACCCT program is one of the – I've been here for – since 2003, and this program probably has one of the most significant property – grantees that purchase the most amount of property. So the property guidance for this is that each grantee will be given a form that certifies whether or not they had any property. As you know – excuse me. Should refer to equipment instead of property. We will be looking at equipment, not to be confused with real property. Really hope none of you bought real property with grant funds. That's a no-no.

So we'll be looking at your equipment that you purchased, and as you know, as you've been probably drilled into your head, equipment is considered $5,000 per unit, useful life over more than one year. You had to submit your approval from the FPO and get a granted approval from the grant officer to even have the property that you're using for grant purposes. What we will be asking is, if you still have any, and what we are looking for is the value of the property at grant closeout and not the value of the property when it was first purchased.

So anything that still is over current fair market value of $5,000, we'll ask you to complete a form. We'll ask you to specify whether you intend to keep it for current grant purposes, return for other federal aid purposes, or for personal use or non-federal use. So it's a very common question, and we know that this will be something that we'll definitely be looking for. All the closeout specialists will be asking and looking for this form, and it is possible, since this program does have a significant amount of property, we may be asking for slightly more justification than we have in the past.

So maybe just a brief, possibly a paragraph on, if you do intent to retain it for current grant purposes or for another federal responsive award, we may want to see some written justification as to what that program is, maybe how long it will last, et cetera.

MS. LEU: So I think there's two very similar questions, Kevin. So the first is, "How do you determine the fair market value?" And related to that, "How do you assess the condition of the equipment at closeout?"

AVERY MALONE: Actually, a fair market value is what's in there, make – did the comparison on the – out there. On the assessments actually we don't have a way to ask that, but when you provide us and complete that form, you just tell us how much is the market value, when the time you bought the price, and then what was the market value right now at the time the grant ended. But we don't have a way to assess. So we just take your word for it.

MR. BRUMBACK: And we'll probably be looking – I mean, obviously you had a methodology to determine the value when you purchased the equipment. So however you went about determining the need and where you purchased the equipment, that's a good question. That might be a good question we could ask our FPO colleagues, the current fair market value. It's one thing the grant specialists could be looking for is what they deem to be kind of a reasonable and unreasonable amount of depreciation of value.

If you bought a $1 million piece of equipment and now you're claiming it's worth $499,000, we may ask for additional justification. That's a good – those are good questions. I encourage you to look at the uniform administrative requirements that talk about the valuation of equipment as well, but I may follow-up with Sharon to get the more detailed answer. Thank you, Marin (ph), for that.

MS. MALONE: The next question is when should we?

MR. BRUMBACK: One – another question, "When should the grantees start the closeout process? Two or three months prior to the program period end date?" Now, we are aware that many of you are anxious to close and possibly even close as early as possible and that you may be having limited staff after the period of performance ends. Generally the answer to that question is start the closeout process – generally – traditionally it would be after the period of performance end, but because of the frequently asked questions that we've seen and the nature of the staffing levels, I would say kind of as soon as possible, maybe within the next month before the period of performance ends.

These are all good questions. We do have a handout. I'm not sure if it's been included in this. The handout that kind of walks you through some of the basics on what you can do to get started. I know Chris has it available, but we can share that handout with you. It talks about some of the basics you can do to start to get – begin that closeout process. But I guess an answer to that question, one to two months prior to the period of performance end. Great. Good question.

Just some common misunderstandings we've had with some other grantees and I'm sure not with you, sometimes the grantees, believe it or not, will report expenditures higher than draw down amount. Often baffles us as to how a grantee could draw down – spend more than they drew of the federal funds. Sometimes they confuse the federal and non-federal, but for the purposes of the TAACCCT grants and for these, we'll be looking at the federal funds drawn down and the federal funds expended.

Completing the equipment form correctly, we've seen equipment forms come in where the grantees check every box possible. We want to know exactly what you plan to do with the equipment, if you're going to retain for other federal use, retain for the grant, retain for personal use, etcetera, etcetera.

And a little bit about – more about – oh, one of the misunderstandings we see, they seem – sometimes grantees think that all they have to do is submit the final 9130 and they're done. Unfortunately not. There's all these other important forms that I've gone over today that still need to be submitted.

Another thing about equipment, if you do, as an organization, intend to retain the equipment, if you really love this high-tech lay that you got or equipment, you may retain it for personal use if you don't see any grant purposes. However, we will give you instructions on how you compensate the federal government for that equipment.

I'm looking at one of our more savvy grantees asked us, "Are we required to account for residual unused supplies?" I will say that that is something that we honestly don't look at closely here in grant closeout, although the regulations do require that you have – if you have residual undue supplies, meaning supplies you purchased that would be worth more than $5,000 or more, you are supposed to compensate us for that. But, Marin, don't tell Steve we actually do not generally look for that, although we expect you to be using all the supplies that you said you would use for your grant.

Refunds. Go back to the common issues which delay. Yeah. Great. And here's just some common issues which delay the closeout process. Processing of refunds, oftentimes you may not have expected a refund, but one of your leads or vendors returns money back to you. That takes time to process to get the reports correct.

Equipment disposition, we anticipate that might be – delay closeout for these grants because there is so much equipment that you all need to account for, and in doing that, that was federally-funded equipment that was either purchased by you or your co-lead, co-grantees. 9130 issues, again, pretty straightforward. Grantees sometimes admit that they spent more than they drew down. Administrative cost issues, we don't anticipate any problems with you guys. We know that you can do 10 percent of the grant award, and we expect to hit that number or lower. Would be great.

Indirect cost issues, indirect cost, one of the more complicated things we work on, and sometimes we need additional documentation. You'll probably be asked to submit a worksheet that describes how you arrived at the indirect cost information and indirect cost amounts that you reported on your detailed statement of cost.

And with the funding agreement in place, we hope that that will smooth things through the closeout process. Sometimes we do run into problems of question and disallowed costs. Sometimes we have non-responsive grantees, but again, we know that won't be a problem with you guys. And then budget realignments, I kind of described the budget realignment process that happens, and again, we'll need the FPO's concurrence for any budget realignment.

Refunds, this just cites the federal regulations for the refunds. And as I mentioned earlier, just because you've closed out an award does not mean that your obligations to return any unspent federal funds have been removed. You still have to return any funds that may be refunded to you even after grant closeout has happened. And those can be done either through the PMS system or by check. Your grant specialist can provide you the detail on who the check would be sent to, if you do send a paper check, or if you intend to do it through PMS.

Just a small snippet of frequently asked questions also that we here in closeout sometimes get. Does marking yes on Box 6 on the 9130 trigger the closeout process? Box 6 is obviously the box that says – that marks the report as final. What that does, what marking the box as final does not mean you cannot go back and make any edits. All that box says is admit that this is your final quarterly report and that you – what that does is that will also allow you to have access to the grant closeout system – the closeout 9130, which is completed after that. Thank you, Avery.

I've already discussed the timelines the grantee ends September 30. When does the grantee need to submit the final 9130, which would be 45 days after September 30, and then the grant closeout 9130 is another 45 days after that.

When's the last time I can draw down funds? I discussed that earlier. You can draw down funds with no questions asked, as you have been during the period of performance of the grant. You can draw down those within the first 90 days, and then after 90 days you need to ask permission and provide some minimal justification.

One other question we get is can stand-in costs be used to pay disallowed costs? That is a possibility, if you have stand-in costs. So costs that would rise to the level of being matched or leveraged could be considered as stand-in costs used to be paid for any disallowed costs. However, you have to be careful. If those costs have been reported throughout the life of the grant, it can be adequately justified and defended.

MS. LEU: OK. So before we get to more questions, I think I just want to – this was a lot of information, and so I want to emphasize a couple of things. So the first thing is something that we always say to you, which is please call your FPO or e-mail them if you have any questions about any of this. There will be a closeout grant specialist assigned to you but only after your grant ends. So as you are thinking through what you may need to do to prepare for closeout, if you have any questions, be in contact with your FPO.

And definitely read through the FAQ document that was sent. So both of the documents, the checklist as well as the FAQ contain a lot of information that you may want later or that you may have questions about that you think of. I think we've tried to anticipate a lot of them through the grants, and I think – I want to also just sort of say one thing that's very important. At the very beginning I did a poll to say who has had their grant for two years or at least two years, and that's because we realize that there's a lot of transitions with staffing.

And something really important is if there is changes to your staff, for example, your program director or your project director or the lead for your college, it's really important for you to notify your FPO and for you to also copy the TAACCCT mailbox to let us know that as well. The project lead has a lot of responsibility in this process. They are going to be the primary person that the Department of Labor liaises with during this entire process. They have their names and identities attached to the certifications for all of your reports. So there's a lot of responsibility there. So please do let us know if you've updated your grant leadership.

One other thing that I also wanted to point out is there is a lot of discretion on your part. I think this is consistent throughout the entire of your grant is you can – you have a lot of discretion to do things so long as you provide us with adequate justification. So we talked about the issue of fair market or condition of equipment or disposition of residual supplies, and there's a lot of trust involved there, which means – which is to say that we will take your word, if you adequately justify to us why. And as you're providing these justifications, something very important for you to remember is that there is a records retention policy at your institution as well as with the federal government.

You are required to retain for a period of three years after your grant ends any of the records that are involved in key decisions or financial transactions of your grant, as well as some other things that you can – there is a citation on page 6 of the FAQ document that explains to you where you can get additional resources on records retention. And even though the records retention policy – but there's a nuance here, which is that the records retention policy is for three years after the grant ends, so starting September – October 1, 2015, unless there is an audit, in which case the clock resets on that three years.

And I guess we all just wanted to let you know that the TAACCCT grant program is going to be audited. We've been notified. So please definitely keep good records because you will be asked for them in addition to your standard A-133 type audits.

OK. So I think that there was a quick question from Molly from way earlier. Sorry about that. "For outreach and program support materials, are you expecting third-party review?" No. It was just for deliverables that you needed it. So thank you for asking. There would have been a lot of reviewing going on if you had to have all of your flyers looked at.

But we also wanted to ask you some questions, and I know that we only have seven minutes left. So maybe this is an exercise that you do on your team as you think about your final quarter. Please do send us in the TAACCCT mailbox and your FPOs some of the things that you think about as a result of that. But let's just go through some of these questions.

You have only one month left, and we want to help you sort of preserve or describe your successes. So as you're looking back at the last three and three-quarters year, what would you consider your most surprising success? And you can type it in or not.

We just want to run down a list of questions that we think about because we are now – so we are now being notified of the audit, but in addition, a lot of people are asking us, well, now that round one is closing out, tell us about some of the awesome things that happened. And so we want to hear directly from you so that we can sort of help you promote yourself. So that's the first question that we'd like to know. What is your most surprising success?

The second question that we have for you is, what are your greatest accomplishments or the innovations you think that have made the biggest impact? And it could be the same thing as the surprising. It could be your student success codes. It could be your new curriculum, the new IT, some of the equipment you bought. Whatever it is, just be thinking as you're asked how did you spend the last three and some change years? What big impacts did you make?

And another question that we have is on the next slide. What is your legacy, and how do you preserve it? So a lot of colleges, you guys go through grant programs, and what is it that this particular grant program has done for your institution? And how will you internalize within your institution some of these new best practices? How will you share them with others?

And on the same vein, how would your partners, for example, the employers you work with, the workforce system, and other people that you've encountered throughout your grant, consider your project. So would your employer, partners think that you did help them find skilled workers, or would your workforce system say that your partnership really has resulted in better services for unemployed workers? Those are all important things.

And let's go to another question. So sorry. I'm going through them very quickly but – and just finally, as you're closing out think about what are you doing to help your students get jobs because that's a really key factor here.

So is that the last question? OK. So I think those are very big esoteric questions. We have one quarter left of your grant, and I found this – someone told me this, and I thought it was cute. "Success is like wrestling a gorilla. You don't quit when you're tired. You quit when the gorilla is tired." The gorilla is getting kind of tired.

You have three more months, but we want these last three months to be kind of awesome. So please do be in contact with us. We would love to work with you more on answering any of your technical questions about the closeout or any of these big questions which we think are just as important, probably less either difficult in some ways.

But I guess we have some – a question from Gloria. "So the responses to these questions to the TAACCCT mailbox, I'd like more time to think about them." Yes. Please don't feel like you are pressured to type something in on the fly. Definitely talk them over with your partners, with your consortia members, with your team. Let your FPO know. Let us know at the TAACCCT mailbox, and also let us know how we can help you promote your successes better.

We know we have been promoting the Skills Commons repository to point to people to all of the great stuff you've created, but also let us know if you have a website or other materials that you are using, good press and that kind of thing. So I guess we will just open it up for the next three minutes for some open Q&A, if you have any questions.

We'll – okay. So Molly has a question. "Will today's questions be put into an FAQ?" Molly, the truth is that most of these questions are already in that FAQ document. So if you – it's in the file share, and we have the link. So please do read that through. And again, if you don't see your question there, if it wasn't answered, please contact your FPO, and we will work with you to find an answer.

OK. So it looks like the questions have sort of tapered off. We are always available at the TAACCCT mailbox and through your FPO to answer any of these questions. And I just wanted to thank you all again for the great job that you've done on your grant these past few years. We really are quite – very, very proud of you at the Department of Labor. You're one of our marquis projects. People talk about you all of the time, and so just thank you very much for all of your hard work and for hanging in there these last few months.

MR. WATSON: All right. Thank you, Sharon. And at this point I've moved us to our feedback layout. If you haven't done so already, please rate the quality of today's webinar, whether it was excellent, satisfactory, or poor. So if excellent, could you let us know in that chat window just above that poll why you chose excellent, what we did that was so excellent. If you chose satisfactory or poor, let us know how we can improve.

Let us know what we can do that wasn't to your liking that can make your experience better. Also let us know if you would recommend this webinar to a colleague, and just beneath that there is a open chat that will let us know any additional topics that you – that would have made this better or that you would like to know as you move through the closeout process. With that we at the national office are going to step away.

So we thank you for taking the time out of your day to join us and wish you the best. Thanks.

(END)