**WorkforceGPS**

**Transcript of Webinar**

**State Apprenticeship Expansion (SAE) Grant Closeout**

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GRACE MCCALL: (In progress) -- ETA Office of Grants Management. So without further ado I'm going to turn things over to our moderator for today, Gabrielle Aponte-Henkel. Take it away, Gabrielle. (Pause.)

You might be on mute still, Gabrielle. (Pause.) Give me one sec to see if I can -- try again, Gabrielle.

GABRIELLE APONTE-HENKEL: Yes. Andrea (ph) wanted me to let you know that she is in the waiting room on the phone and in the general room on Adobe Connect.

MS. MCCALL: All right. Excellent. While I'm -- (inaudible) -- take it away, Gabrielle.

MS. APONTE-HENKEL: Hi, everybody. Thank you for participating today. I apologize. I got disconnected and then didn't realize my phone was not on mute when I was speaking to Laura (sic). So let me start over by saying thank you for your participation today. We really, really hope that you enjoy yourself and you learn a lot from this webinar.

Avery (ph) has great expertise in closeout and we really think you'll find this most beneficial. And I will hand it over to Avery now.

AVERY MALONE: Thank you, Grace and Gabrielle. Can you all hear me clearly?

MS. MCCALL: Yep. You sound good.

MR. MALONE: Excellent, excellent. Well, good afternoon, everybody. I would like to welcome everybody also to today's presentation.

As was stated, my name is Avery Malone and I am a member of the closeout unit under the direction of the unit supervisor Miran LaFeffa (ph). We appreciate the opportunity presented -- to present today's closeout subject matter on (path ?) of the Office of Apprenticeship. So thank you, Andrea, for reaching out to us.

We will present information that we believe is valuable and will help to smoothly transition your organization into the federal post-award grant phase. The closeout unit operates under the Department of Labor Employment and Training Administration's Division of Policy Review and Resolution, which consists of three units under the leadership of LaTonia Torrance (ph). These three units include closeout, audit, and the policy unit. We work alongside each other to provide clarity, correction, and completion in the operation life cycle of DOL grant awards.

So once again, welcome to you all. And I hope that what we have prepared will equip you to successfully navigate through the closeout process.

Just an FYI, I will be moving quickly but thoroughly through each slide. And you may hear me repeat myself. The repetition is to make sure certain things stick. And with that being said, we can jump right in.

On your screen you should see the slide for closeout process objectives. Today's objectives will cover all of these areas identified on your screen and we will allow some time for questions towards the end of this presentation. So we're going to review what is the grant closeout process, policy and grant regulatory requirements, recipient responsibilities, the closeout timeline, elements of the closeout package, closeout review process, common delays to closeout, the authority after closeout, and then we'll move on to questions.

So at the beginning I mentioned successful navigation of the closeout process. And if you're wondering what that means, simply your organization's (rolling ?) in the closeout process, you will have 90 days to complete all required tasks. We will go over this during the presentation.

My colleagues and I in closeout have decades of experience in closeout matters in general and some in particular. And I'd like to say that we've seen it all, but even to this day every once in a while there's a scenario that will throw us a curve ball.

And of all the common variants to a smooth and successful closeout, we have identified a lack of communication and unresponsiveness as being the most detrimental. In fact, many of the common delays that we identify can be avoided or easily addressed.

Now, I experienced a little bit of a difficulty. It looks like I'm reconnected. I hope everybody can see? Excellent. The next slide.

So what is the grant closeout process? Under the Uniform Guidance 2 CFR 200.16, closeout is the process by which the federal awarding agency or pass-through entity determines that all applicable administrative action and all required work of the federal award have been completed and takes action as described in Section 200.343.

Let's look at the second bullet on the screen. Closeout is the completion of the grant life cycle. I'm sure you all are aware the phases of the grant life cycle consist of pre-award, award, period of performance, and post-performance.

The purpose of the closeout is to ensure: one, all required reports have been submitted and given a thorough review; two, we want to identify any unallowable expenditures and resolve any identified discrepancies; and lastly, we want to make sure all final payment transactions have occurred in a timely manner, whether it's determined that DOL owes you or that you owe DOL. Next slide, please. (Pause.) Thank you.

Policy and grant regulatory requirements. Now, we have identified the main areas of Uniform Guidance Code of Federal Regulations that pertain to the post-performance grant award life cycle. In closeout our work is based on the authorities granted, whether that comes from a public law, statute, regulations, program-specific requirements, or terms and conditions of our awards.

The citations identified on the screen provide the framework that governs closeout and is applicable to all of our DOL grant award programs. If I see 2 CFR 200.343 closeout, this section specifies the actions the non-federal entity and the federal awarding agency or pass-through entity must take to complete the closeout process at the end of the period of performance.

2 CFR 200.344 post-closeout investments and continuing responsibility, speaks to the closing of an award and that it does not affect certain rights permitted to the federal government, as well as certain continuing obligations placed on you as the award recipient. This can include repayment of disallowed costs; return of funds; audit, property and/or record retention requirements, to name a few.

2 CFR 200.345 collection of amounts due, essentially states that any funds paid to your organization in excess of which you may be entitled will constitute a debt to the federal government and must be settled.

And lastly, we have 2 CFR 2900 Subpart D, which gives some exceptions to the Uniform Guidance that pertains specifically to DOL awards.

Now, the last bullet point on this slide, the Grants Oversight and New Efficiency Act -- also referred to as the GONE Act -- which I believe was instituted in 2016, and it requires agencies to report federal grant awards which have not been closed for the period of performance -- with a period of performance has elapsed for more than two years.

Now, this is a list that you don't want your organization's name on. This is a list that we have to submit to Congress. We don't want your organization's name on this list. The implication is this is not something favorable for us to report on, nor is it favorable for you to be reported on. And as part of a successful closeout, your job is to not be on the list, and our job is to keep you from being on the list. Next slide, please.

So we have a diagram just to kind of demonstrate some of the complexity because of the multiple relationships involved in operating the award, and even now that you're at the point of reaching closeout, adding us to the mix.

The analogy I used last time -- and I think it fits pretty well -- is the analogy of -- the idea that we're baking a cake. And there's several layers to this cake. So you probably already collaborated with your federal project officer, regional office staff, national program staff, subrecipients -- for those of you who have them -- and I'm sure you're aware for the potential to encounter -- I guess operating within red tape.

I mention this because once you bring closeout into the picture, it adds another layer. So baking a cake can be a delicate thing. And I wanted to highlight some of the layers of DOL's cake, but I want you to visualize -- because your organization, you have your own layers. HHS has its layers as well. And again, if you have a subrecipient or multiple subrecipients, we throw that in the mix and we have a four or five layer cake we're working with.

Now, successful closeout. We don't want our cake to fall, so we have to handle it with care. And the best way to do this is to have clear direction on what ingredients are required and make sure that we follow the recipe to a T. Whether this is your first time or you've done closeout multiple times, we will provide you with your very own closeout master baker to assist you. Just keep in mind that our key ingredient will be good communication. Next slide, please.

Thank you. So closeout roadmap. It's showing the connection between subrecipients, the direct recipient, back to DOL. And basically, as DOL's important to your operation during the operating phase of the grant life cycle, it's time for reporting back on the culmination of all of your grant activities, final outcomes that were carried out under the award.

If you have subrecipients, then you need to do the same with them and assess their performance. Monitoring and oversight of subrecipients is the direct recipient's responsibility if you want to make sure that your subrecipients have adhered to any requirement and restriction that may be outlined in your terms and conditions of your award.

You want to establish a reporting time period for your subrecipient to provide you with all required data you need to submit accurate and timely reports to DOL. So this may mean that you need to discuss timeframes for your recipients' -- subrecipient to wrap up their grant-related activities in order for your organization to be in compliance with the allotted 90-day closeout reporting submission timeframe. Next slide, please.

Closeout begins once you federal award reaches the period of performance -- or PoP -- end date. Prior to reaching your PoP end date you should have received the email notification from the closeout office informing you that your award is approaching its period of performance end date and time to start working on closeout activities.

The financial reporting requirements state that you must submit your final quarterly 9130 report 45 days after the period of performance end date has been reached. You ensure that it is your final quarterly report that you're submitting because in box number 6 of the 9130 report you'll mark the little radio button that says "yes" for final report.

Lastly, the last bullet, all required closeout documents must be submitted 90 days after that period of performance end date. And all of this can be identified under the Uniform Guidance 2 CFR 200.343. Next slide, please.

So remember, we want you to work with your subrecipient. The same way that we're asking for clear communication, you want to communicate with them, coordinate the due dates, review the reports that they submit to you to make sure that they are accurate, they agree with the records that you have and what you've reported back to DOL. And you want to make sure they address any advances or overpayments that you may have paid out that you deem they're no longer entitled to. Everything has to agree to the dollar.

So again, you want to give yourself enough lead time that you're able to submit your required closeout documentation to us in a timely manner, again including final payment or overpayments and the returning of those funds to the HHS payment management system used by DOL. Next slide.

Under the Uniform Guidance 2 CFR 200.403, it covers factors affecting the allowability of costs and states, "Costs must be reasonable, necessary, allocable, and otherwise allowable." It also provides some definitions for clarity. For example, a reasonable cost is reasonable if in its nature and amount it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

The bullet regarding the liquidate all costs incurred is referencing liquidation. And in order to close out the award, there cannot be any unliquidated obligations identified on your financial reporting document. So since DOL requires accrual-based reporting, any obligations that were incurred for allowable costs which you have ensured an expenditure was recorded, you must also document fulfillment of payment.

Bullet points four and five again speak to the submission of your final quarterly 9130 report and submission of a closeout 9130 report. Again, the closeout 9130 report demonstrates that the liquidation of all costs has been incurred. And this report has to reconcile with the HHS payment management system information on record.

You will not have access to submit the closeout 9130 report until you mark the last quarterly financial report as final and submit it. Next slide, please.

So you must submit all reports required by the terms and conditions of your award. You have to account for any real and/or personal property that was acquired using federal funds. This includes equipment with a useful life of more than one year and a per-unit acquisition cost equal to or exceeding $5000 at the point of closeout. And we're referring to the -- well, once it reaches closeout -- correction -- it has to have a fair market value of $5000 or greater.

The third bullet point, the return of any funds as a result of refund, correction, or audit. And the last bullet point, retain records for three years. And I believe, according to the Uniform Guidance under 2 CFR 200.333, there's a three-year minimum retention requirement from the date of submission of the final expenditure report, as reported to the federal awarding agency. Next slide.

So once your grant expires and you reach your period of performance end date, you have 90 days to submit all required closeout documentation. Under normal circumstances, a 90-day period from, I'll say, the quarterly end date of September 30th would give you 90 days meaning that all the documents would need to be submitted by December 30th.

Now, if you take a look at this particular slide, it's structured in this manner because I believe we were informed that some of your grants will expire on October 30th. Now, since the quarter for this particular final report doesn't end until December, we've added in a little bit of extra time to allow you the ability to still be in compliance with the reporting requirement and not put any undue burden on you.

So if your grant ends on October 30th, you will have until February 14th to submit your final 9130 financial report because that's 45 days after the last quarter of December 31st. And then we will give you a few more days so that on February 28th is when we expect to have your closeout 9130 and all remaining closeout documents submitted. Next slide, please.

Thank you. So elements of the grant closeout package. These are all the documents that, if applicable, must be submitted within the 90-day timeframe. Because this is a discretionary award, you will receive the full closeout package, which consists of the closeout 9130 report that has to be submitted and -- (inaudible) -- only have access to that once you submit your final quarterly 9130 report.

We have the grantee's detailed statement of costs, which indicates how funds were spent in accordance with the budget categories on the form SF-424A. If you've charged indirect costs for your federal award, you will be required to provide a copy of your approved indirect cost rate agreement and a breakout of how the indirect costs were charged to our award. In lieu of indirect cost rate agreement, we do accept cost allocation plans.

The grantee's release is a form which essentially is for the purpose of identifying the total federal share of expenditures and relieves ETA of any further future financial obligation. The grantee assignment refund, rebates, and credits is a form where you as the recipient are certifying that any refunds, rebates, or credits you receive after the closure of the award will be returned to ETA.

The grantee's property inventory certification form is for you to identify if you have used grant funds to purchase any property as defined by having a useful life of more than one year, and again, with a per-unit fair market value of $5000 or greater.

And lastly, we have the grantee's closeout tax certification, which certifies that, as required, you have paid all taxes in the city, state, and county in which the recipient has operated our ETA award. Next slide.

Thank you. So you all should be familiar with this form. This copy -- a snapshot of the 9103 financial report. And here we have the final quarterly 9130 report. You know it's final because if you look at the top in box number 6, it's marked as yes. So again, you'll have to click a radio button as yes and then to certify the report for it to be your final report.

Now, on this particular form, if you go to the last column you'll see that line 10e, which is circled, is $1,245,153.14. And it's because this report is done on an accrual basis that the amount here is higher than what you see on line 10a, cash received; and line 10b, cash disbursed. This is the common practice for submission of our final quarterly 9130 reports. And again, the liquidation of those accrued expenditures will be addressed on your closeout 9130 report. Next slide, please.

So again, this is the closeout 9130 financial report. And it's essentially identical to the final quarterly ones that you've been submitting all of this time. I just would draw your attention real quick to the last column to show you that line 10a, 10b, and 10e all show the same amount, meaning that what you drew down from the HHS payment management system and what you paid out is in line with line 10e, the total federal share of expenditures that your claiming under this award.

On the closeout financial report you'll be able to edit boxes 10a and 10b, which you haven't been able to do, I think, up until this point on your quarterly reporting forms. But for the purposes of identifying -- or demonstrating the liquidation and the fact that you should have drawn down exactly what you incurred as costs, you'll be able to adjust those amounts on the closeout financial report. So next slide.

And this slide is just showing side-by-side to again reiterate the fact that you will have to submit two financial reports, the final quarterly report and then the closeout report. And essentially, once you submit that final quarterly report, the closeout report you will have access to and it will simply copy and paste the information from your final quarterly report to the closeout report, but allow you to make any necessary adjustments. Next slide, please.

So here we are referencing Uniform Guidance 2 CFR 2900, again DOL exceptions to the Uniform Guidance and it speaks to the liquidation of accrued expenditures. Note the slide says no new obligations may be incurred once you reach the period of performance end date. You can only liquidate those accrued expenditures for goods and services received during the grant period.

And the last bullet point is very important because we addressed this on many occasions. But as a reminder, you are not allowed to direct charge staff time to the award to work on the closeout part of the award. No additional expenditures can be made once you've read the period of performance end date. Next slide, please.

So this is just kind of giving you a snapshot of the final reconciliation that has to be done. You as the recipient, you should be looking to ensure that the net amount of what you've drawn down, minus the total federal share of expenditures, is zero -- or that the zeroing out based off of the costs that you've incurred and which you've drawn down.

HHS, they will also do an analysis and their analysis essentially takes the total award that was given to you and then minus what you've drawn down. And that amount that they have remaining, to them is something that, once we give them confirmation, is funds to be returned to the Treasury.

After we review your financial reports and we take a look at HHS's system, what we have on record, our analysis will take into consideration the total federal share of expenditures being reported. And the amount that's the unexpended balance is what we will notify HHS that they can deobligate. Once we deobligate those funds, HHS will return them -- any remaining funds to the U.S. Treasury. Next slide.

So if you charge indirect costs to our grant award -- this was a change that was made to the financial report -- the ETA 9130 -- where on your final ETA 9130 report, you are able to input information related to indirect cost expenses, but only on this final 9130.

The issue that we've had from time to time is, because of the nature of the indirect cost rate agreement and the fact that we will close an award using provisional rates, if you receive the final rate, in order to make the adjustment -- if you determine that one is necessary -- you won't be able to do that on the closeout 9130.

So in lieu of putting any updates necessary or edits to indirect cost expenditures, the resolution specialist in closeout will provide you a template that you can complete, which is essentially the same that you're looking at on your screen. And it's just so that we can have an accurate picture at the point of closeout.

I will just say, be mindful that, again, if you are charging indirect costs to are awards, you want to make sure that you have an approven (sic) the right cost rate agreement or an approved cost allocation plan. Next slide.

So we're looking for something similar to this letter or document on your screen that's usually provided by your cognizant agency. We want to see the front page as well as the signature page. And you're looking for some sort of proof that demonstrates you were given an approved rate (to use ?) for reasonably calculating indirect costs to be shared by a DOL award.

We want to see the type of rate that's being used, the percentage that was approved, the time period that the rate covers. And the agreement should cover the entire period for which you're claiming indirect cost charges to the DOL award. We also want to see the base that was approved for use in calculating the expenditure amount. Next slide.

So once you get inside the actual closeout grant system, you will see each one of these forms. This form on screen is the grantee's detailed statement of cost that was mentioned earlier. And it should be filled out in accordance with your most recently approved budget form SF-424A.

In the cost category column we want to see those approved cost categories that is listed on your, again, most recent SF-424A. In the second grant budget column we want to see the amounts that were approved for each line item. And lastly, in the cumulative costs section you will put down your actual expenditures for each line item. Next slide.

Budget realignment. Now, in the Uniform Guidance there is given some budget line item flexibility in between individual line items. In the event that you exceed the built-in budget line item flexibility allowed by the Uniform Guidance, you may find your organization in jeopardy of having to repay grant funds due to unallowable costs.

Now, if it's reasonable, we will make a way to allow you the opportunity to provide us detailed justification regarding the overage on those line items. You submit this justification to the closeout resolution specialist, as well as your FPO. If you get to the point of closeout and this is an issue, we will consult with the FPO. However, the final decision will rest with the closeout unit grant officer with regards to if we approve a retroactive budget alignment.

Again, all we're going to ask the FPO is for some input as to our decision on this issue. So it's in your best interest that if you believe that you're exceeding or going to exceed the budget line item flexibility, you should reach out to your FPO and look to requesting a budget modification prior to reaching the point of closeout. Next slide.

So we're getting close to wrapping up. I think we're moving at a pretty good pace. The final notification is what you want to get from our office. So a final notification will be emailed to you once the award has been officially closed. At this time, no action is required by your organization. However, you should keep in mind that you still have some continuing responsibilities, as outlined in the Uniform Guidance 2 CFR 200.344, I believe.

In certain situations there may be necessary adjustments based on contingencies, and it lists some of those under the 200.344. And ETA reserves certain rights, such as the right to disallow costs or recover funds on the basis of a later audit or review; the obligation of a non-federal entity to return any funds due as a result of a later refund, correction, or other transaction, including final indirect cost rate adjustments.

There's still audit requirements that must be adhered to. Property management and the disposition of property is a requirement I think that is also identified in the 2900 exceptions to Subpart D. And there's also the record retention requirement, again, that we spoke of earlier. You have a three-year window that you have to maintain those records for I guess any issue that might come up where we may need access to them after the submission of -- I believe it's the final financial report to the awarding agency. Next slide.

Some of the common issues which delay closeout. The first bullet point we mention nonresponsive grantees. Again, communication is going to be our key ingredient, as well as following instructions to close to as close as possible -- I say to a T. And the best way to do that is to be in contact with your resolution specialist. They will be identified on the closeout notification email that you received, and that is your initial point of contact.

Number two, not submitting all required documents accurately and timely. Again, we're looking for accurate and timely submission. We want fully completed, signed, and certified forms. And you have a 90-day window to make sure this all happens.

Bullet number three, expenditure amounts higher than the drawdown. This is in regards to the closeout -- well, not the final quarterly 9130 report and the grantee -- (inaudible) -- whatever amount has been claimed as the final share of federal expenditures, your 9130 has to also reflect that.

But because the final quarterly 9130 will only display drawdowns at a particular quarter end date, for accrued expenditures that may exceed what's shown as a drawdown at that point in time, you have the closeout 9130 where you'll be able to make sure that those amounts reconcile. And that's what we're referring to as they need to match.

You need to be showing on the closeout 9130 that line 10a, your cash received; line 10b, the cash that you've disbursed out; and the line 10e, the federal share of expenditures; they should all be reflecting the same dollar amount on the closeout 9130 report.

Refunds tend to cause delays because of timing issues. In some cases, the timing of a refund may require revision of closeout documents that were prior submitted.

Bullet number five, the equipment disposition. Equipment purchased with grant funds or that meets that definition of equipment, it's important that you submit to us the property inventory template. And this is something that will be provided to your resolution -- will be provided to you by the resolution specialist once we've identified that you are stating that you have purchased equipment with grant funds.

With that template, it gives us information that we need in order to help you with regards to if you are going to continue to use that equipment for the same purpose, for another purpose, or if you are looking to dispose of the equipment.

The 9130 issue, that relates to a great deal of time and confusion that revolves around the requirement that a final 9130 financial report and a closeout 9130 financial report both have to be submitted. So again, as long as we keep that in mind, that there are two separate reports, if you run into any confusion, again, reach out to your closeout resolution specialist.

The next bullet, the indirect cost issue. On this issue I'll just say the indirect cost charges that are to the awards will not be accepted in closeout if we cannot identify an approved indirect cost rate agreement or cost allocation plan for your organization. So you want to have those in place prior to entering into closeout.

The question and disallowed costs ID's and FD's. This is normally based on an audit or other review that's allowed costs or identified. We will have to go through a process to resolve any issues. And once a final determine has been made, we will have to delay closeout until we resolve those issues. So that's one of the major issues that involves a long delay in closeout.

Lastly, if I look at the budget realignment, again I would say just remember that a budget realignment is best handled while your award is still active. It can be done in closeout, but it adds another layer. And again, we're looking at a 90-day timeframe, so you don't want to put your back against a wall. Next slide, please.

And more common issues. Again, refunds, definitely that's a common issue. The sooner refunds are identified, the quicker we can work to ensure the proper processing. Since DOL uses HHS payment management system as the tool for providing funds to our grant recipients and as a means for them to also refund the money, sometimes things get lost in translation. So we have to make sure that we're on top of HHS and their process, as well as you the grant recipient.

So we just want to make sure that if we identify it, we want to get it taken care of as soon as possible in order to avoid unnecessary delays. Again, that's part refunded balances and unobligated funds. And next slide. I think that's it for that slide.

DOL authority after closeout. Again, this is referencing the Uniform Guidance 2 CFR 200.344 that we spoke on, post closeout adjustments and continuing responsibilities; as well as 200.345, the collection of amounts due. And go to the next slide, please.

All right. OK. We're at the end basically. So key takeaways. You want to make sure you're looking out for that closeout notification email. If you are approaching your period of performance end date, I would say a week out before you get to that date you should have received something from our office.

If you haven't, you want to reach out to your federal project officer, maybe your program office, and have them give the closeout unit a heads-up that you're still waiting on some kind of notification; you haven't seen it. It may have went into a spam or it may have went to an email that is no longer in use. We want to make sure that we get it to you as soon as possible in order to not cause you any additional delays.

The best way to do that is to make sure whatever contact information you have for whoever's going to complete the closeout submission package, you want to make sure that's on record. You want to make sure your FPO knows who it is. That way, we can make sure that when we send out the notification it goes to the proper party.

All closing documents must be submitted within 90 days. Again, that is the timeframe that you are obligated to stay within. That plays into the process of closeout because we cannot begin our process of review and reconciliation until we have all of the necessary documents to thoroughly review.

Again, our goal is to make sure that you're closed out within a 90-day period and that on our end we're able to get the award off of our books in no more than a year. Anything exceeding that, we're running the risk of being in a position where we have to consider reporting on the GONE Act to Congress. That's something none of us would like.

The late payment draw request and liquidation of accrued expenditures. Again, you want to make sure that you do liquidate any accrued expenditures. Late draws occur when you have delayed the process of drawing down funds to which you believe you're entitled. And once you reach that 91-day mark, the account that you used to draw down funds from will be locked.

You will then have to submit to us additional justification as to why you're requesting this late draw, even if you're entitled to it. But we're going to need understanding of what took so long in order for you to realize this. And then we also are going to ask you to provide us some insight as to what process you can put in place to ensure that this doesn't occur in the future.

The next takeaway, submission of the final quarterly 9130 and the closeout 9130 report. Again, two separate reports. You must submit the final quarterly 9130, 45 days after the quarter. You won't have access to the closeout 9130 report unless you mark the final financial report quarterly report as final. And again, that was identified at box number 6 of the report.

We have the budget realignment during closeout as a key takeaway. Again, simply stated, it's better done while your grant is active.

We have grant-funded property equipment and continued use. Again, we need to understand if you purchased equipment or property with grant funds, we need to understand what is the designated use once the period of performance is ended and if you intend to hold it or dispose of it. And we will provide you with information on -- steps on what process you have to do in order to address that issue.

And lastly we have indirect charges. And again, as we stated before, they're only allowed based on an approved rate agreement or cost allocation plan. Outside of that, we won't allow indirect costs charged to our awards.

The only thing I will mention with that, I believe the Uniform Guidance does make an exception for the minimist (sic) rule where if your organization has never been given an indirect cost rate agreement, we will allow you to use the deminimus (sic) rate to charge indirect costs to our awards. But that is the only exception. Outside of that, you are required to have an approved agreement issued by a cognizant agency, whether that's DOL's Office of Cost Determination or another federal agency.

And with that, I will say next slide. (Pause.) Excellent. And that is the end. I hope that what we've provided has given you some insight as to what is required of you with regards to the closeout process. And we want to let you know that, again, we're here to assist you in any way that we can. We thank you for your time today and we're open for questions. Next slide.

MR. : Well, thank you. OK. (Pause.)

MR. MALONE: I hope this means I've answered all of the questions that you may have had on your mind.

I think I just got a note. OK. We have two questions. (Pause.)

MS. : Good afternoon. This is Miran, the grant officer. I'll answer the two questions. The first question was, "Do you have the closeout timeline for those states that received an extension?" Yes, we do. Then the timeline will be if you received a no-cost extension -- for example, until next year, September 30th, 2021 -- then your new closeout timeline would be December 2021.

OK. The second question, it says, "Just to confirm, while SAE grant activity is October 31st, 2020, we would go until December 31st to submit quarterly and then 45 days to submit 9130?" Correct. You have one more quarter. Your final quarter will be the December 31st, which the due date to submit the final quarterly report, which will be the 12/31/2020, is February 15, 2020.

And also, we're going to give you a leeway, maybe 10 days, to submit the closeout 9130 and all other requirements, closeout documents, because your -- the end date is in the middle instead of the end of the quarter. So that's why your closeout documents -- your financial quarterly report and the closeout 9130 is due in February. (Pause.)

Any other questions? We still have time. (Pause.)

Just to -- (inaudible) -- what Avery said, in order to have a very good and smooth closeout process, or even to run your program, the best key and main key is communication. Communication, communication, communication. That's the best way to -- (inaudible) -- or run a program.

So any questions you may have from now through end of your grant, please reach out to your FPO or your program office. Even you can reach out to us if you have any kind of question regarding the closeout process, what needs to be done, what is expecting from you as the grantee and from us. We are here to serve and we are here to assist you.

MR. MALONE: Yes indeed. Thank you very much, Miran. (Pause.) I think this may have been a record time for me. I think I tend to be a little more long-winded, so I'm glad we've had time for questions.

MS. : Yes, that's good.

MR. MALONE: (Chuckles.)

MS. : This is good. That means we have very good grantees. (Pause.)

MR. MALONE: Well, all right. If there aren't any additional questions at the moment, as Miran stated we can definitely make ourselves available. You just reach out to your program office or your federal project officer and we will be sure to follow up on any inquiries. And I mean, if there's nothing else, we finished a few minutes ahead of time. We can close out and everybody can enjoy the rest of their days. Somebody --

MS. APONTE-HENKEL: Yes. This is Gabrielle. Just wanted to say thank you to Avery and (Ajim ?). And thank you to everybody for joining; I hoped you learned a lot. Don't forget the resources that you have under file share, today's PowerPoint and some FAQs. And have a great day. Thank you.

MR. MALONE: Thank you.

(END)