

SMART 4.0 Training Overview and Module Descriptions

Overview

SMART training is a technical assistance initiative sponsored by the Employment and Training Administration (ETA) of US Department of Labor 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.

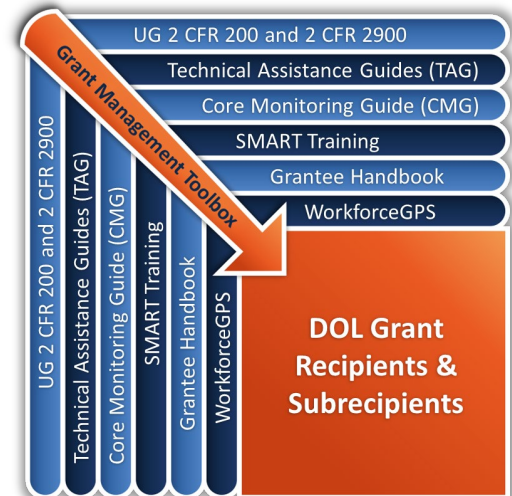
This initiative began in 2015 and trained 2,552 individuals (non-Federal staff) in 18 locations through 2016. In 2019, 462 individuals attended two 'in person' conferences and another 5,163 attended 16 virtual E-SMART training sessions. ETA staff conducted a webinar hosted by WorkforceGPS called 'SMART Approach to the Uniform Guidance Revisions' on February 23, 2021, where 1,196 persons attended the session. In February 2023, a virtual **SMART 4.0** conference was conducted and released on WorkforceGPS, with attendance numbers totaling 12,453 for each of the 9 virtual webinars and 1,876 unique users in all. Since 2015 through February 2023, ETA has trained over **21,000** individuals. This total does not represent the unique individuals trained, but rather the number of attendees totaled from each session.

The training focused on:

- S**trategies for sound grant management that is built around four cornerstones:
- M**onitoring,
- A**ccountability,
- R**isk mitigation, and
- T**ransparency.

These four themes are also weaved throughout the 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.

SMART 4.0 was presented virtually on February 14th – 16th, 2023. Nine modules were presented and links to those recordings and modules are included below. The remaining modules will be released shortly on Grants Application and Management community page on <https://grantsapplicationandmanagement.workforcegps.org/>.



Module Descriptions

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

ETA Grant Management Overview – 60 minutes

This module reviews the requirements for managing a Federal award of financial assistance from USDOL -ETA. This includes a review of ETA's grant life cycle, steps to help the grant within existing operations, explanation of the prior approval process, programmatic and financial reporting, monitoring, audit requirement, and closing an award.

Intended Audience: All competitive award recipients of USDOL-ETA awards and their subrecipients.

[Session Recording](#)

Internal Controls – 90 minutes

This session describes the role that internal controls play in the management of an award. The module discusses risk and how organizations can identify, analyze, prioritize, and manage their risk through internal controls. Lastly, the module discusses the importance of your organizational structure, effective communication within your organization, and monitoring for continuous improvement of your internal controls system to help mitigate risk.

Intended Audience: All formula and competitive award recipients.

Budget Management and Grant Modifications – 90 minutes

This module emphasizes the need to have a fluid budget based on realistic expectations, performance metrics, program goals, and spending. Lastly, this session discusses the grant modification process including unilateral and bilateral changes to signatory authority, statement of work, key staff, budget realignment, capital expenditures, and other administrative changes.

Intended Audience: All competitive award 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.

[Session Recording](#)

Payments and Cash Management – 90 minutes

This module focuses on effective cash management procedures that include internal controls, timely disbursements between the award recipient and subrecipient, improper payments, and interest income. Finally, this module will review handling of cash-like items of tangible value such as gift cards, vouchers and transit cards.

Intended Audience: All formula and competitive award recipients.

Cost Principles and Cost Classification – 60 minutes

This module highlights the requirements for charging any cost to a Federal award based on the factors of allowability. This session also includes guiding principles on how to classify costs between program and administrative costs and the distinction between direct and indirect costs.

Intended Audience: All formula and competitive award recipients.

[Session Recording](#)

Cost Sharing: Match and Leveraged Resources – 90 minutes

This module draws the distinction between “match” and “leveraged resources”. This session identifies the Uniform Guidance requirements and DOL’s exception to match, which is also commonly referred to as cost sharing or recipient share. The module describes valuation of match and leveraged resources,

including documentation standards. Finally, it identifies which categories of match and leveraged resources are reported on the recipient share section of the 9130.

Intended Audience: All formula and competitive award recipients.

Basics of Cost Allocation and Indirect Costs – 90 minutes

This module provides a basic understanding of cost allocation and appropriate distribution bases. This also includes a discussion on direct, shared, and indirect costs and how to assign these costs to a particular cost objective(s) based on proportionate use and relative benefit received. Lastly, this module briefly introduces the methods to allocate indirect costs.

Intended Audience: All direct formula and competitive award recipients.

Advanced Cost Allocation: Cost Allocation Plans, Indirect Cost Rate Agreements, and De Minimis - 90 minutes

This presentation reviews the methodologies to allocate costs: Cost Allocation Plans (CAPs), Negotiated Indirect Cost Rates and Agreements (NICRA), and De Minimis rates. Examples and definitions of these different methodologies are given, along with the minimum requirements necessary to utilize these methods.

Intended Audience: All direct formula and competitive award recipients.

Property Management: Equipment, Supplies, and Intangibles – 90 minutes

This session covers the different types of property including definitions. In addition, the session highlights the rules for acquisitions, use, management (including depreciation), and disposition of supplies, equipment, capital assets along with the rules governing intangible property and intellectual property. The session also details the prior approval requirements for each item that is in an approved budget.

Intended Audience: All direct formula and competitive award 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.

Real Property and Leases Management – 90 minutes

This session centers on facilities and leases while addressing the changes in the Uniform Guidance on this topic. The presentation distinguishes 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 real property.

Intended Audience: All formula and competitive award recipients.

Subrecipient Management – 90 minutes

This module reviews the requirements for selecting and working with subrecipients. This includes an outline of a PTE's additional responsibilities, evaluating risks posed by a subrecipient prior to selection,

understanding the difference between a subaward and a contract, and managing the subaward as it relates to the grant's terms and conditions as well as the regulations.

Intended Audience: All direct formula and competitive grant recipients that act as pass through entities and award funds to subrecipients.

[Session Recording](#)

How to Write an Effective Monitoring Report Using the 4 Cs and 5 Whys – 90 minutes

This self-paced training module allows you to learn and apply the 4 Cs - Cause, Condition, Criteria and Corrective action to any monitoring finding. The session will also explain an iterative questioning technique called the 5 Whys, a technique that can help identify the root cause that includes the symptoms, conditions, and causes. It considers the root cause of a problem and how to craft a corrective action that leads to long term solutions rather than short term fixes.

Intended Audience: All direct formula and competitive award recipients.

[Session Interactive Module](#)

Monitoring and Oversight - 60 minutes

This module reviews the requirements for monitoring ETA awards and the responsibility of award recipients. This session also outlines the additional responsibilities of grant recipients who work with subrecipients (also known as pass-through entities (PTEs)) and highlighting resources and tools for effective monitoring as best practices to ensure that PTEs monitor subrecipients effectively so that the subaward performance goals are accomplished.

Intended Audience: All direct formula and competitive award recipients.

[Session Recording](#)

Financial Reporting – 90 minutes

This module reviews DOL-ETA's financial reporting requirements and how to correctly complete the quarterly and final ETA-9130 reports. The module focuses on each section of the ETA-9130 report as well as a description of each line item. This includes a discussion on the basic financial reporting requirements contained in the Uniform Guidance and other regulations, relevant authorizing laws for ETA programs, and expectations for how grant recipients are to complete each reporting elements on the ETA-9130 report.

Intended Audience: All direct formula and competitive award 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 their financial data through an ancillary system.

[Session Recording](#)

Personnel and Fringe Benefits – 90 minutes

This module reviews the Uniform Guidance standards for allowable personal services and fringe benefit costs, and the documentation standards for distributing and allocating payroll and fringe benefit expenses. The module provides 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 concludes with coverage of the salary cap limitation applicable to ETA grants and a discussion on conflict of interest.

Intended Audience: All formula and competitive award recipients.

Complaints, Grievances, and Incident Reporting – 90 minutes

This module covers the varying requirements for processing and resolving complaints alleging discrimination and program-related grievances and incident reports involving allegations of fraud, waste, and abuse. The presentation distinguishes between the three types of allegations and the differences in the processes for addressing them. It describes the Workforce Innovation and Opportunity Act (WIOA) resolution procedures that can be used by grant recipients when establishing their own resolution process. The presentation defines the activities that constitute fraud, waste, and abuse; identifies the laws and regulations that govern wrongful conduct; and describes the role and responsibilities of grant recipients, 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 recipients.

Procurement Standards and Methods – 90 minutes

This module reviews the requirements for procuring goods and services using Federal grant funds in a manner that promotes full and open competition. This includes highlighting the distinction between a subaward and a contract, understanding the domestic preferences for procurements, general procurement standards, and procurement methods.

Intended Audience: All direct formula and competitive award recipients.

[Session Recording](#)

Procurement and Contract Administration – 60 minutes

This session discusses procurement methods and contract administration by having a breakdown of the five phases of competitive procurement: Planning, Release and Evaluation, Negotiation and Selection, Implementation and Closeout. This session will also give an outline of the requirements for conflict-of-interest. Outlining elements in a contract, types of contracts and important criteria to consider when working with for-profit entities will also be included.

Intended Audience: All direct formula and competitive award recipients.

Audit and Audit Resolution – 90 minutes

This module reviews the requirements for conducting a single or program-specific audit and the responsibilities of the auditor and auditee. This includes a discussion on financial statements, schedule of expenditures for Federal Awards (SEFA), audit findings, and submission of the audit report to the Federal Audit Clearinghouse (FAC). The module will also discuss DOL's cooperative resolution process with its direct grant recipients which can be used as a model for grant recipients that work with subrecipients.

Intended Audience: All direct formula and competitive award recipients expending \$750,000 or more during the non-Federal entity's fiscal year. 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.

[Session Recording](#)

Records Management – 60 minutes

This module discusses the different types of records that grant recipients and PTEs must retain and the retention requirements. It covers the Uniform Guidance requirements, and DOL's exceptions regarding record retention requirements, accessibility of records, methods to protect Personally Identifiable Information (PII), and proper ways to collect, transmit, and store record data.

Intended Audience: All direct formula and competitive award recipients.

Closeout and Post Closeout – 90 minutes

This module provides a high-level overview of DOL-ETA's closeout process for both award recipients and subrecipients and addresses common issues when closing out an award. Finally, this session concludes with the post-closeout process.

Intended Audience: All direct formula and competitive award 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 USDOL-ETA or email at strama.deborah@dol.gov.

