



SMART 4.0 CONFERENCE AGENDA

DAY 1 – FEBRUARY 14, 2023

**11:00 AM – 12:00 PM EST OPENING REMARKS AND ETA GRANTS MANAGEMENT OVERVIEW
60 MINS.**

12:00 PM – 1:00 PM EST LUNCH BREAK

**1:00 PM – 2:30 PM EST FINANCIAL REPORTING
90 MINS.**

2:30 PM – 3:00 PM EST BREAK

**3:00 PM – 4:30 PM EST COST PRINCIPLES AND COST CLASSIFICATION
90 MINS.**

DAY 2 – FEBRUARY 15, 2023

**11:00 AM – 12:30 PM EST BUDGET MANAGEMENT AND GRANT MODIFICATIONS
90 MINS.**

12:30 PM – 1:30 PM EST LUNCH BREAK

**1:30 PM – 2:30 PM EST MONITORING AND OVERSIGHT
60 MINS.**

2:30 PM – 3:00 PM EST BREAK

**3:00 PM – 4:30 PM EST BASICS OF COST ALLOCATION AND INDIRECT COSTS
90 MINS.**

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DAY 3 – FEBRUARY 16, 2023

**11:00 AM – 12:30 PM EST AUDITS AND AUDIT RESOLUTION
90 MINS**

12:30 PM – 1:30 PM EST LUNCH BREAK

**1:30 PM – 2:30 PM EST SUBRECIPIENT MANAGEMENT
60 MINS.**

2:30 PM- 3:00 PM EST BREAK

**3:00 PM – 4:30 PM EST PROCUREMENT STANDARDS AND METHODS AND
CLOSING REMARKS
90 MINS.**

MODULE DESCRIPTIONS

1. Audits and Audit Resolution

This module will review 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, audit findings, and submission of the audit report to the Federal Audit Clearinghouse (FAC). The module will also discuss DOL's audit 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 discretionary 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.

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2. Basics of Cost Allocation and Indirect Costs

This module will provide a basic understanding of cost allocation and appropriate allocation bases. This also include 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 will briefly introduce the methods to allocate indirect costs.

Intended Audience: All direct formula and discretionary award recipients.

3. Budget Management and Grant Modifications

This module will review the requirements for analyzing budget against actual expenditures and grant modifications. The budget management section includes an explanation of budget controls and how to compare expenditures against budgeted amounts and program's goals. Lastly, this session includes a discussion on grant modifications such as changes to the statement of work, key staff, budget realignment, capital expenditures, and other administrative changes.

Intended Audience: All direct formula and discretionary 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.

4. Cost Principles and Cost Classification

This module will highlight the requirements for charging any cost to a Federal award based on the Uniform Guidance's Cost Principles and the factors of allowability. This session also includes guiding principles on how to classify costs including a discussion on program and administrative costs and direct and indirect costs.

Intended Audience: All direct formula and discretionary award recipients.

5. ETA Grant Management Overview

This module will review the requirements for managing a Federal award as an award recipient. This includes a review of ETA's grant life cycle, an overview of the basic requirements for preparing systems to receive a grant, complying with the financial and administrative requirements such as obtaining prior approval on costs, programmatic and financial reporting, ETA monitoring and audits, and closing an award.

Intended Audience: All discretionary award recipients or new staff to ETA grants.

6. Financial Reporting

This module will review 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. Included are 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 key reporting elements on the 9130.

Intended Audience: All direct formula and discretionary 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.

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7. Monitoring and Oversight

This module will review the requirements for monitoring subrecipients. This includes outlining 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 PTE's monitor subrecipients effectively so that the subaward performance goals are accomplished.

Intended Audience: All direct formula and discretionary award recipients.

8. Procurement Standards and Methods

This module will review the requirements for procuring goods and services using Federal grant funds in a manner providing full and open competition. This includes highlighting the distinction between subrecipient and contractor, understanding the domestic preferences for procurements, and the Buy American requirements.

Intended Audience: All direct formula and discretionary award recipients.

9. Subrecipient Management

This module will review the requirements for selecting and working with subrecipients. This includes outlining 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 discretionary award recipients.

Bonus – "How to Write an Effective Monitoring Report Using the 4 Cs and 5 Whys" prerequisite module available online

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. The 5 Whys is a technique that can help you identify the root cause that includes the symptoms, conditions, and causes. It considers an anecdotal observation and the number of iterations usually needed to resolve the problem (5) and craft a corrective action that leads to long term solutions rather than short term fixes. Follow the link to get started.

Intended Audience: All direct formula and discretionary award recipients.

All trainings will be posted after the conference to our [Grants Application and Management Community of Practice](#) page.

Disclaimer: Conference logistics are subject to change and this agenda will be updated accordingly. Although every effort is made to ensure that the training material within this conference is accurate and timely, DOL-ETA 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 through this training may be considered legal advice and it is the responsibility of each award recipient to ensure that their grant award meet all Federal,

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state, and local requirements. Use of the training materials does not imply compliance with ETA requirements. These training materials were developed using Federal funds and cannot be used to earn or generate fees or profit.

If you have questions about the SMART 4.0 conference or need to request a reasonable accommodation, please contact ali@hipimpact.com. If you are interested in hosting a **SMART** training session or would like to use any of the SMART training materials, please contact Debbie Strama, Office of Grants Management at DOL-ETA, at the following email: Compliance.Policy@dol.gov