Introduction to SMART Training

SMART 3.0 Training

June 2019
SMART Training Strategies

- Strategies
- Monitoring
- Accountability
- Risk Mitigation
- Transparency
SMART 3.0 Purpose

✓ To improve the success of our programs through better management of our grants at the ground level and to strengthen the connection between SMART 3.0 and the many grant management resources (CMG, TAG, and WorkforceGPS) available to the workforce development community.
Intended Audience

✓ Grant management and/or fiscal staff operating an active formula and/or discretionary grant awarded by ETA.
Let’s Make You a SMARTEE!

✓ This technical assistance initiative supported the continuous quality improvement efforts to provide training to assist grant recipients in measuring key grant management indicators that will improve the effectiveness of their program operations.

✓ ETA began this initiative in 2015 and trained 2,552 individuals (non-Federal staff) in 18 locations through 2016. With these two conferences in 2019, ETA trained over 3,000 individuals in 20 locations.
Grant Management Toolbox References

- SMART Training
- Core Monitoring Guide
- Technical Assistance Guides
- ETA Grantee Handbook
- WorkforceGPS Resources
Web Resources

✓ What is the best way to find your local American Job Center (AJC)?
   ► See DOL’s Service Locator

✓ Want More Information?
   ► DOLETA.gov/Grants
      › Funding Opportunities
      › How to Apply
      › Manage Your Awarded Grant
      › Resources and Information
         • ETA Grantee Handbook
         • Annual Grant Terms Template
         • Core Monitoring Guide
         • Technical Assistance Guides
         • Uniform Guidance Quick Reference Sheet

✓ Want More Training?
   ► Workforce GPS’s Grants Application and Management Community of Practice
      › Financial Reporting
      › Subrecipient Management and Oversight
      › Indirect Cost Rates
      › Policies and Procedures
      › Procurement and Performance-Based Contracts
      › Capital Assets and More
   ► WorkforceGPS
Brief History of the Uniform Guidance
How Did the Uniform Guidance Come About?

Council on Financial Assistance Reform (COFAR)

Conflicts between the OMB guidance and Federal agency regulations.

Created on October 27, 2011

Composition
- 9 Federal awarding agencies
Why Develop the Uniform Guidance?

- Reduce administrative burden and fraud, waste, and abuse
- Desire for uniform guidance in grant community
- Need to leverage technology
- Focus audits & monitoring on high risk areas
Before Uniform Guidance

<table>
<thead>
<tr>
<th>Nature of Grantee/Subgrantee</th>
<th>OMB Circulars and DOL Regulations BEFORE 12/26/2104</th>
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<td>Federal Audit Requirements</td>
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<td>State/Local, &amp; Indian Tribal Governments</td>
<td>A-133 Revised 6/27/03 (effective 12/31/03)</td>
<td>A-102 Amended 8/29/97</td>
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<td>Non-Profits</td>
<td>2 CFR 220 (formerly A-21) Revised 05/10/04</td>
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<td>Per program or grant agreement</td>
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<td>48 CFR Part 31 (FAR)</td>
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After Uniform Guidance

2 CFR Part 200 & 2 CFR Part 2900

- Administrative Requirements
- Audit Requirements
- Cost Principles
- Acronyms, Definitions & Appendices
### Applicability - Now

**US DEPARTMENT OF LABOR GRANT RECIPIENTS**  
Financial and Administrative Requirements

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<th>Administrative Requirements</th>
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<td>Nonprofit Organizations</td>
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<td>Commercial For-Profit Organizations *</td>
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<td>Foreign Public Entities and Foreign Organizations *</td>
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*A 2 CFR 2900.2 expands the definition of ‘non-Federal entity’ to include commercial ‘for-profit’ entities and foreign entities. Thus commercial ‘for-profit’ entities and foreign entities that are recipients or subrecipients of a DOL award must adhere to the Uniform Guidance.*

2 CFR 200 and 2 CFR Part 2900 may be found at [www.ecfr.gov](http://www.ecfr.gov)
The Department of Labor’s (DOL) adoption of the Office of Management and Budget (OMB) Guidance in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is found at 2 CFR Part 2900. 

- except to the extent that an agency can demonstrate that any conflicting agency requirements are required by statute or regulations, or consistent with longstanding practice and approved by OMB.

- 22 exceptions were approved for DOL
Authorization vs. Appropriation

- Authorizing legislation such as WIOA Public Law 113-128 establishes policies and funding limits for programs and agencies.

- Appropriations legislation gives Departments authority to obligate and expend federal funds related to the program authorizations. Appropriations can further restrict the purpose, time, and amount of the program authorizations.
  - Through the Anti-Deficiency Act, Departments are prohibited from overobligating or overspending an appropriation.
Order of Precedence – Hierarchy of Authority

- Program authorizations/statutes
- Other applicable Federal statutes
- Applicable appropriations
- Implementing Regulations
- Executive Orders
- DOL-ETA Directives
- Terms and conditions of this award
Non-Federal Entity (NFE): Defined in 2 CFR 2900.2 as a State, local government, Indian tribe, institution of higher education (IHE), for-profit entity, foreign public entity, foreign organization or nonprofit organization that carries out a Federal award as a recipient or subrecipient.

Definitions in WIOA align with the Uniform Guidance 20 CFR 675.300
WIOA Allotments
State Allotment Formula (TEGL 16-18)

Youth Formula:
- 1/3: State’s relative share of total unemployed in areas of substantial unemployment (average 12 months ending 06/30)
- 1/3: State’s relative share of excess unemployed (average 12 months ending 06/30)
- 1/3: State’s relative share of economically disadvantage youth (American Community Survey)

Minimum and maximums apply

Adult Formula: same as youth activities except a) formula uses economically disadvantaged ADULTs instead of youth and b) threshold for minimum provision is less than youth
Dislocated Worker Formula:

- 1/3: State’s relative share of total unemployed (average 12 months ending 09/30)
- 1/3: State’s relative share of excess unemployed (average 12 months ending 09/30)
- 1/3: State’s relative share of long-term unemployment (average 12 months ending 09/30)

Minimum and maximums apply
How does WIOA Allocation Work?

The Workforce Innovation and Opportunity Act
Program Year 20XX
Per WIOA LAW

Congress

Dept. of Labor

The State

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Adult Program

- 15% Statewide Activities (5% Admin. Limit)
- 85% Adult Programs - Local Areas (10% Admin. Limit)

2 Reports (PY & FY)

Dislocated Worker Program

- 15% Statewide Activities (5% Admin. Limit)
- 60% DW Program - Local Areas (10% Admin. Limit)
- Up to 25% for Rapid Response

2 Reports (PY & FY)
2 Reports (PY & FY)
2 Reports (PY & FY)

Youth Program

- 15% Statewide Activities (5% Admin. Limit)
- At least 85% Local Allocation (10% Admin. Limit)

1 Report (PY only)
1 Report (PY only)

*Reports for each of the above funding streams are required at the end of each quarter (12 reports per each funding year)*
Allotment Schedule:

Program Year 20XX - YOUTH

Fiscal Year 20XX - DW & Adult

"States cannot use the FY 'advance' funds for obligations and expenditures incurred prior to October 1, 20XX - even if drawn after October 1, 20XX because the funds were not available at the time the expenditures were incurred."
ETA – Employment and Training Administration

So what do we do?
The Employment and Training Administration (ETA) administers federal government job training and worker dislocation programs, federal grants to states for public employment service programs, and unemployment insurance benefits. These services are primarily provided through state and local workforce development systems.

Our Mission: is to contribute to the more efficient functioning of the U.S. labor market by providing high-quality job training, employment, labor market information, and income maintenance services primarily through state and local workforce development systems.
Some of our Programs:

- Workforce Innovation and Opportunity Act: Adult/ DW/ Youth/ Rapid Response
- Unemployment Insurance
- Trade Adjustment Assistance
- Veteran Programs and Services
- Job Corps
- National Farmworker Jobs Programs (NFJP)/ Migrant Seasonal Farmworker (MSFW)
- Wagner Peyser Act: Employment Services
- Youthbuild
- National Dislocated Workers Grants (formerly NEGs)
- Senior Community Service Employment Program (SCSEP)
- Reentry Employment Opportunities (REO)
- Apprenticeship
- Indian and Native American Programs
- Work Opportunity Tax Credit (WOTC)
- Foreign Labor Certification
- Any other competitive/ discretionary grants of interest to the President’s administration
SMART Conference Agenda and Module Descriptions
Day 1 Agenda

1:00 – 1:15  Welcome
1:15 – 1:45  Intro to SMART Training
1:45 – 2:45  Financial Reporting and Program Income
2:45 – 3:00  Break
3:00 – 4:30  Financial Management: Procedures and Internal Controls
4:30 – 5:00  Wrap-Up and Q&A Session
Day 2 Agenda

8:15 – 8:30   Welcome and Recap of Day 1
8:30 – 10:00  Organizational Change Management
10:00 – 10:15 Break
10:15 – 11:45 Subrecipient Management and Oversight
11:45 – 12:45 Lunch
12:45 – 2:15  Cost Allocation Plans and Indirect Costs
2:15 – 2:30   Break
2:30 – 4:00   WIOA MOUs & Infrastructure Costs
4:00 – 4:30   Wrap-Up and Q&A Session
Day 3 Agenda

8:15 – 8:30 Welcome and Recap of Day 2
8:30 – 10:00 Procurement and Contract Administration
10:00 – 10:15 Break
10:15 – 11:15 Complaints, Grievances, and Incident Reports
11:15 – 11:45 Wrap-Up and Q&A Session
Rules of Engagement

✓ Please be on time
  ► Each session will start exactly on time

✓ Participate actively in discussions and exercises
  ► Ask questions and share observations

✓ Stay until the end
  ► We have saved the best for last!

✓ Complete your evaluations

✓ Review the SMART Checklist/Desk Aid for each session
This training will only be as successful as you make it.

We will present the information at an intermediate level.

It is up to you to ask questions at any time if you are unsure of anything we present.

A two-way exchange of information is essential for participants to fully grasp the materials being presented.
✓ About this facility

► Restrooms
► Agenda
► Module Descriptions
► Other Logistics
Enjoy the Training!