
COMMONWEALTH OF KENTUCKY
DEPARTMENT OF WORKFORCE DEVELOPMENT

GUIDANCE NAME: Closeout of Workforce Innovation Opportunity Act (WIOA) grants
GUIDANCE NUMBER: 24-004
EFFECTIVE DATE: November 1, 2024

APPLIES/OF INTEREST TO: Kentucky Career Center (KCC) Staff, Local Workforce Boards, Local Workforce Development Area (LWDA) staff and Local Area Fiscal Agents.

POINT OF CONTACT: Department of Workforce Development (DWD) – Grants Management @ oe1wiarequest@ky.gov.

HISTORY: Recipients and sub-recipients of Department of Labor (DOL) grant awards are responsible for developing a closeout process for their sub-awards and contract agreements. In accordance with the requirements of [Uniform Guidance Section 200.344](#), this guidance addresses the steps the DWD will take to close out a grant agreement. The WIOA closeout period refers to the 90 days after a grant agreement has reached its term end date or its funding has been fully utilized.

PURPOSE: The financial reconciliation/closeout process is of utmost importance to ensure that allowable reportable costs and payments reconcile. To close a grant effectively and to avoid cost overruns and deficits, DWD has established the following procedures:

1. A final expenditure report must be submitted in Workforce Online Reporting for the Kentucky System (WORKS) within 90 calendar days of the grant's period of performance end date.
2. Subrecipients must liquidate all accruals incurred no later than 90 calendar days of the grant's period of performance end date.
3. For any draw requests, a final DWD-105 form must be submitted to DWD within 60 calendar days of the grant's period of performance end date.
4. Program income earned shall be fully expended. If not expended, remaining funds shall be remitted to DWD within 60 days of the grant's period of performance end date.
5. DWD will review each grant during the WIOA closeout period or once funding has been fully executed and determine the following:
 - a. Total expenditures reported in WORKS.
 - b. Percentage of administrative funds spent in relation to program funds where applicable.
 - c. Total cash was requested from the Electronic Management Administrative Reporting System (eMARS).
 - d. Any unobligated funds.
6. DWD will initiate closeout procedures with all subrecipients, recognizing their integral role, by sending a closeout packet for review.

7. Subrecipients must terminate all activities at 11:59 PM EST on the end date of the grant's period of performance and reconcile all financial activity related to the grant/award prior to closing the grant with DWD.
8. Authorized representation must review the closeout packet and reconcile it with their records.
 - a. If a discrepancy is noted by the authorized representation, the subrecipient must respond to DWD within ten business days, providing details and supporting documentation.
 - b. Once reconciled, the subrecipient must sign the grant closeout worksheet and return it to DWD using the OET mailbox at oetlwiarequest@ky.gov within five (5) business days of receiving the closeout packet.
9. All refunds due to DWD must be made before the 90 day closeout period or submitted with the closeout packet within the five (5) business days timeframe.

Closeout Packet: The closeout packet from DWD for signature will include:

1. Grant Closeout Worksheets (Attachment A)
2. Payment Confirmation Report from EMARS (Attachment B)
3. WORKS Monthly Financial Report Summary (Attachment C)

Local Workforce Development Areas must complete the following:

1. Government Property Certification (Attachment D)
2. Property Listing (Attachment E)

Post Closeout: The closeout of an award does not affect the following:

1. DWD has the right to determine disallowed costs and recover funds based on a later audit or other review.
2. The grant recipient should return any funds due as a result of later refunds, corrections, or other transactions, such as adjustments due to errors in the original financial reports or changes in the grant agreement.
3. 3-year record retention requirement.

DWD will not be liable for any costs the subrecipient failed to pay before the closeout date. Additionally, DWD will not be liable for any late claims received by subrecipients. DWD will not have funds available after the 90 day closeout period for those claims. Failure to meet these requirements may result in financial penalties or loss of future funding opportunities.

The subrecipient shall ensure that all program/grant liabilities are paid before the closeout date.

No unpaid invoice can be paid with the federal funds after closeout. Any such invoices will be the sole responsibility of the subrecipient and shall not be paid with federal funds received from the DWD.

ACTION: Local Areas must follow the requirements in this guidance to close out their subawards and contract agreements. This guidance is designed to support and guide you through the process.

REFERENCES: [CFR:: 2 CFR 200.344 -- Closeout.](#)

WORKFORCE INNOVATION AND OPPORTUNITY ACT
Grant Closeout Worksheet
(Use for all closeouts)

Subrecipient Name and Address

Activity Number _____

Program Funds _____ (Ex. PY 2022 Youth Funds)

Grant Number _____ (Ex. 274YT24)

Period of Performance _____ to _____

Total allocation for this grant number: _____

1. How much cash has been drawn down under this grant number? _____
2. Total expenditures reported in the WORKS Expenditure Report _____
3. Unexpended balance to be de-obligated? _____

Sub recipient's Authorized Representative

Name (please print)

Signature

Title

PY 2021 - FY 2022 Closeout Payment Confirmation Report

Vendor Legal Name

The sum of Posting Amount

Program Code	Total	
270AD22	\$	159,972.92
271DW22	\$	684,344.20
272DW22	\$	160,810.51
273AD22	\$	695,692.95
274YT22	\$	<u>796,771.75</u>
Grand Total	\$	2,497,592.33

Organization: Workforce Investment Area

FR MAY-27422- .-00349

Financial Report Summary

	Budgeted	Previous	Current	Cumulative	Balance
Youth Program Expenditures Total	\$796,771.75	\$796,771.75	\$0	\$796,771.75	\$0
In-School Youth Program	\$0	\$0	\$0	\$0	\$0
Local Administration	\$0	\$0	\$0	\$0	\$0
Out-of-School Youth Program	\$796,771.75	\$796,771.75	\$0	\$796,771.75	\$0
Pay-for-Performance	\$0	\$0	\$0	\$0	\$0
Work Experience	\$375,000.00	\$375,000.00	\$0	\$375,000.00	\$0
SWR1	\$0	\$0	\$0	\$0	\$0
SWR2	\$0	\$0	\$0	\$0	\$0
TOTAL	\$796,771.75	\$796,771.75	\$0	\$796,771.75	\$0

Financial Report Summary

	Budgeted	Previous	Current	Cumulative	Balance
Adult Program Expenditures Total	\$159,972.92	\$159,972.92	\$0	\$159,972.92	\$0
Adult Program Expenditures	\$144,072.92	\$144,072.92	\$0	\$144,072.92	\$0
Local Administration	\$15,900.00	\$15,900.00	\$0	\$15,900.00	\$0
Incumbent Workers Training	\$0	\$0	\$0	\$0	\$0
Pay-for-Performance Contracts	\$0	\$0	\$0	\$0	\$0
Transfer from Adult to Dislocated Worker	\$0	\$0	\$0	\$0	\$0
SWR1	\$0	\$0	\$0	\$0	\$0
SWR2	\$0	\$0	\$0	\$0	\$0
SWR3	\$0	\$0	\$0	\$0	\$0
TOTAL	\$159,972.92	\$159,972.92	\$0	\$159,972.92	\$0

PY Dislocated Worker - Financial Report 2021

Organization: Workforce Investment Area

FR MAY-DW27222-

-00339

Financial Report Summary

	Budgeted	Previous	Current	Cumulative	Balance
Dislocated Worker Program	\$160,810.51	\$160,810.51	\$0	\$160,810.51	\$0
Expenditures Total					
Dislocated Worker Program Expenditures	\$144,810.51	\$144,810.51	\$0	\$144,810.51	\$0
Local Administration	\$16,000.00	\$16,000.00	\$0	\$16,000.00	\$0
Incumbent Workers Training	\$0	\$0	\$0	\$0	\$0
Pay-for-Performance Contracts	\$0	\$0	\$0	\$0	\$0
Transfer from Dislocated Worker to Adult	\$0	\$0	\$0	\$0	\$0
Rapid Response Total	\$0	\$0	\$0	\$0	\$0
Rapid Response Local Activities	\$0	\$0	\$0	\$0	\$0
Rapid Response Additional Assistance	\$0	\$0	\$0	\$0	\$0
Rapid Response Trade Case Management	\$0	\$0	\$0	\$0	\$0
SWR1	\$0	\$0	\$0	\$0	\$0
SWR2	\$0	\$0	\$0	\$0	\$0
SWR3	\$0	\$0	\$0	\$0	\$0
TOTAL	\$160,810.51	\$160,810.51	\$0	\$160,810.51	\$0

FY Adult - Financial Report 2022

Organization: Workforce Investment Area

FR MAY-27322-)0323

Financial Report Summary

	Budgeted	Previous	Current	Cumulative	Balance
Adult Program Expenditures Total	\$695,692.95	\$695,692.95	\$0	\$695,692.95	\$0
Adult Program Expenditures	\$643,637.63	\$643,637.63	\$0	\$643,637.63	\$0
Local Administration	\$52,055.32	\$52,055.32	\$0	\$52,055.32	\$0
Incumbent Workers	\$0	\$0	\$0	\$0	\$0
Training					
Pay-for-Performance Contracts	\$0	\$0	\$0	\$0	\$0
Transfer from Adult to Dislocated Worker	\$0	\$0	\$0	\$0	\$0
SWR1	\$0	\$0	\$0	\$0	\$0
SWR2	\$0	\$0	\$0	\$0	\$0
SWR3	\$0	\$0	\$0	\$0	\$0
TOTAL	\$695,692.95	\$695,692.95	\$0	\$695,692.95	\$0

FY Dislocated Worker - Financial Report 2022

Organization

Workforce Investment Area

FR MAY-DW27122-c

-.00320

Financial Report Summary

	Budgeted	Previous	Current	Cumulative	Balance
Dislocated Worker Program	\$284,344.20	\$284,344.20	\$0	\$284,344.20	\$0
Expenditures Total					
Dislocated Worker Program Expenditures	\$215,944.20	\$215,944.20	\$0	\$215,944.20	\$0
Local Administration	\$68,400.00	\$68,400.00	\$0	\$68,400.00	\$0
Incumbent Workers Training	\$0	\$0	\$0	\$0	\$0
Pay-for-Performance Contracts	\$0	\$0	\$0	\$0	\$0
Transfer from Dislocated Worker to Adult	\$400,000.00	\$400,000.00	\$0	\$400,000.00	\$0
Rapid Response Total	\$0	\$0	\$0	\$0	\$0
Rapid Response Local Activities	\$0	\$0	\$0	\$0	\$0
Rapid Response Additional Assistance	\$0	\$0	\$0	\$0	\$0
Rapid Response Trade Case Management	\$0	\$0	\$0	\$0	\$0
SWR1	\$0	\$0	\$0	\$0	\$0
SWR2	\$0	\$0	\$0	\$0	\$0
SWR3	\$0	\$0	\$0	\$0	\$0
TOTAL	\$684,344.20	\$684,344.20	\$0	\$684,344.20	\$0

Department of Workforce Development

EMPLOYMENT AND TRAINING ADMINISTRATION

Government Property Certification

Grant Recipient Name and Address:

Grant Number:

[Empty box for Grant Recipient Name and Address]

[Empty box for Grant Number]

[Empty box for certification 1]

1. I certify that the attached government property inventory list contains all property with a current per-unit fair market value of \$5,000 or more, where DOL reserves the right to take title.

[Empty box for certification 2]

2. I certify that no government property was purchased with a current per-unit fair market value of \$5,000 or more. Therefore, we (grant recipients) have no further obligation to DOL.

Certified By:

Date:

[Empty box for Certified By signature]

[Empty box for Date]

Authorized Representative

Government Property Certification Instructions

This document is to be used by recipients to limit the use of federal funds to purchasing item(s) that meet the Uniform Guidance definition for equipment (see 2 CFR 200.1). This is in accordance with 2 CFR 200.313 Equipment.

A. Grant Recipient Name and Address: Enter the complete name and address of the grant recipient as they were listed in the grant application.

B. Grant Number: Enter the full grant award number.

C. Certification:

Check the applicable box indicating that the recipient's organization:

1. Certifies the possession of property meeting the definition of equipment

-or-

2. Certifies to having no property meeting the definition of equipment

D. Certified by: Print the first and last name of the Authorized Representative for the recipient organization in this block.

E. Date: Input the date that the document was completed in this block.

Please Note: If the recipient certifies possession of property meeting the definition of equipment (checks box 1) on this Government Property Certification, a Property Listing Form also needs to be completed and submitted.

Property Listing Form Instructions

General Instructions

Recipients must use the Property Listing Form to provide a final property report for the closeout of Federal assistance awards. Completing this form communicates important information pertaining to items purchased using award funds. It assists in determining, if necessary, the specific disposition instructions for handling federally owned property and acquired equipment.

Generally, at the end of a Federal assistance award, recipients are required to:

- a. Submit a report on federally owned property.
- b. Provide a listing of equipment items with a current fair market value of \$5,000 or more when the awarding agency has reserved the right to transfer the equipment's title to the Federal Government or a third party.
- c. c. Compensate the awarding agency for residual unused supplies with a total aggregate fair market value greater than \$5,000 that are not needed for any other Federally sponsored programs or projects.

Specific Instructions

The Property Listing Form should be completed as follows:

- A. Grant Recipient: Enter the complete grant recipient's name as it was listed in the grant application.
- B. Grant Number: Enter the full grant award number.
- C. Date: Input the date that the document was completed in this block.
- D. Grant Period: Input the start and end date of the grant period of performance.
- E. Inventory:

For each item of property, enter the following information in the appropriate column of the table provided.

1. Item No.: i.e., 1, 2, 3, etc.
2. Item Description: Describe the property, e.g., van.
3. Serial No.: Provide the serial number or any other identification number for the item.
4. Acquisition Date: Date on which the grant recipient assumed responsibility for the property.
5. Purchase Price: Enter the item's original purchase value.
6. Current Fair Market Value: Enter the item's current fair market value.
7. Condition: Provide the condition of the item:
 - i. Good
 - ii. Fair
 - iii. Poor
8. Indicate your organization's intention regarding this item:
 - i. Retain for Current Grant Purposes
 - ii. Retain for Other Federally Sponsored Purposes
 - iii. Retain for Non-Federal Use
 - iv. Sell
 - v. Scrap

F. Remarks: Provide any necessary explanations or additional information in this block.

G. Certified by: Print the first and last name of the Authorized Representative for the recipient organization in this block.