Office of Integrated Student Supports

McKinney-Vento Homeless Assistance Program

GRANT CLOSING GUIDELINES

McKinney-Vento Homeless Assistance Program Grant Closing Guidelines

Policy: The Ohio Department of Education's (the Department) McKinney-Vento Homeless Assistance Program in the Office of Interprated Student Supports has developed the following guidance relevant to the closing-out of a McKinney-Vento Homeless Assistance Program grant award (i.e., following the funding cycle) in accordance with the Education Department General Administrative Regulations (EDGAR), 34 CFR, Part 74 (Administration of Grants and Agreements with Institutions of Higher Education, Hospitals, and other Non-Profit Organizations), EDGAR, 34 CFR, Part 80 (Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments), and State of Ohio guidelines, regulations and policies pertaining to records retention, equipment and supplies, and other issues pertinent to closing-out a grant. Sub-grantees are encouraged to review this guidance and other applicable State and Federal regulations concerning the close-out of a Federal grant.

Procedure: Records Retention

All financial and programmatic records, supporting documentation, statistical records (i.e., data collection records) and other records required by the terms of the grant, by program regulations and/or by policies, (that are in any way pertinent to the grant) must be retained for five years after the entire grant comes to a close. The starting date of the retention period starts on the day the sub-grantee submits to the DEPARTMENT its last Final Expenditure Report (FER). The last FER is due by September 30th of the year in which the grant comes to a close.

All records, including the programmatic and fiscal records of contractors compensated for services with McKinney-Vento Homeless Assistance Program grant funds, must be retained following the same procedures listed in the preceding paragraph. This includes keeping purchase orders, invoices, receipts, and such to support expenditures. Sub-grantees are responsible for maintaining ALL records justifying the expenditures of McKinney-Vento Homeless Assistance Program grant funds, including records generated by vendors contracted to provide services for McKinney-Vento Homeless Assistance Program programs. It is highly recommended that the fiscal agent collect all records from contractors upon completion of each contract or make sure that contracts contain language requiring

independent contractors to retain all McKinney-Vento Homeless Assistance Program records for the length of time specified in this guidance.

Procedure: Equipment and Supplies

Equipment: EDGAR, CFR 34, Part 80.3 defines "equipment" as tangible, non-expendable, personal property having a useful life of more than one year. Further definition defines "equipment" as a material unit that retains shape and appearance with use, is an investment of money, and does not lose its identity through incorporation into a more complex unit or substance.

The State of Ohio Asset Management Policies and Procedures (page 16 – item 5) mandates that current and accurate inventory records and related activities be kept, no matter what the cost for Computing and Information Technology (IT) Equipment. IT equipment can be, but is not limited to desktop computers, laptops, notebooks, servers, and personal digital assistants (PDAs); including but not limited to palm pilots, blackberries, and smartphones.

Property and Inventory Policy, Disposal, and Records for items identified as "equipment" should be retained for five years following the close-out of the grant, as specified in the preceding paragraphs regarding Records Retention. All equipment items must be tagged and identified within the Property and Inventory Records.

Per EDGAR, CFR 34, Part 80.32; if the program continues once grant funds cease, the program may continue to use the equipment that was previously acquired. As part of the close-out of a grant, sub-grantees must offer to transfer McKinney-Vento Homeless Assistance Program equipment/capital outlay items to other programs or projects currently or previously supported by Federal funds, such as other McKinney-Vento Homeless Assistance Program programs located within the district/area of the current grant first and then to other federal educational programs such as Title I. Such transfer of equipment cannot interfere with use by the program/project for which it was originally intended. Inventory/property records should reflect the status (i.e., transfer) of equipment upon termination of the grant. If no Federal program accepts the equipment, disposition of the equipment must be approved by the DEPARTMENT. Upon receiving approval, these items may be retained or in Ohio, auctioned and the DEPARTMENT shall have a right to an amount calculated by multiplying the current market value or proceeds from the sale by the DEPARTMENT's share of the equipment. Proceeds from the sale of the equipment will be treated as program income and must be reported to the DEPARTMENT, as appropriate. Refund auction proceeds with correct federal and state program reference should be sent to the DEPARTMENT in the form of a check made payable to, "Treasurer, State of Ohio".

Sample Equipment Inventory and Disposition Records: Below is a sample Inventory and Disposition Record regarding equipment including computer hardware and software:

Serial/ID Number	Item Description	Item Location	Purchase Price	Purchase Date	Percentage of 21st CCLC federal funds used for purchase	Current Per Unit Fair Market Value	Condition - Good, Fair, Poor	Disposition Status - Retain, Auctioned, Etc. (if auctioned, indicate date and amount sold for)	If auctioned; Indicate amount & date proceeds returned to DEPARTMENT	If Transferred; Organization & Location Transferred To

The DEPARTMENT will provide written approval/denial of the equipment disposition request within thirty (30) days after receipt of request. Equipment Disposition Requests along with a copy of the Equipment Inventory should be mailed or e-mailed to the DEPARTMENT's McKinney-Vento Homeless Assistance Program Grant Administrator.

Supplies: Supplies are defined as items that are consumed in use, lose their original appearance with use, are expendable, and are inexpensive, and lose identity through incorporation into a more complex unit or substance. Per EDGAR, CFR 34, Part 74.35 and Part 80.33; Residual inventory of unused supplies exceeding $5,000 in total aggregate fair market value upon the termination or completion or a grant, the supplies should first be offered to another McKinney-Vento Homeless Assistance Program program. If they are not needed in the McKinney-Vento Homeless Assistance Program program, then the supplies may be offered to another federally sponsored program or project within that school, district or community. If they are not needed by any Federal sponsored program or projects, the sub-grantee shall compensate the DEPARTMENT for its share of the cost.

The following sample Supply Inventory and Disposition Record could be used to display supplies with an aggregate value of $5,000 or more:

Serial/ID Number	Item Description	Item Location	Purchase Price	Purchase Date	Percentage of 21st CCLC federal funds used for purchase	Current Total Aggregate Fair Market Value	Disposition Status - Retain, Transfer, Etc.	If cannot transfer; indicate amount & date proceeds returned to DEPARTMENT	If Transferred; Organization & Location Transferred To

Procedure: Reports

All performance reports and other reports required as a condition of the grant, must be submitted to the DEPARTMENT within 90 days or the required due date set by the DEPARTMENT after the termination of the grant [34 CFR 80.50 of EDGAR]. This would include submission of the Final Expenditure Report (FER).

Procedure: Later Disallowances and Adjustments

The termination or closing of a grant does not affect:

(a) The DEPARTMENT's right to disallow costs and recover funds on the basis of a later audit or other review;
(b) the sub-grantee's obligation to return any funds due as a result of later refunds, corrections, or other transactions;
(c) records retention as required by the DEPARTMENT; and
(d) audit requirements in accordance with Ohio's Single Audit DEPARTMENT guidelines and requirements.

Procedure: Final Closeout

The DEPARTMENT will close out a grant when it determines that all applicable administrative actions and all required work of the sub-grantee have been completed.

Procedure: Applicable Federal and State Guidelines

All sub-grantees are required to know and are held accountable to the rules and regulations that govern the 21st Century grant. Below is a list of resources that will assist you as you process the closing of your grant:

- CCIP Assurances (40)
- U.S. DOE Federal Guidelines
  http://www.ed.gov/programs/21stcclc/index.html
- No Child Left Behind – Title VII-B of the McKinney-Vento Homeless Assistance Act
  http://education.ohio.gov/getattachment/Topics/Other-Resources/School-Safety/Student-Health/McKinney-Vento-Resources-for-Awareness/Guidance.pdf.aspx
- EDGAR (Education Department General Administrative Regulations)
  http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html
- State Guidelines
  http://education.ohio.gov/

- Ohio Revised CDepartment
  http://cDepartments.ohio.gov/

- State of Ohio Asset Management Policies and Procedures
  http://das.ohio.gov/Divisions/GeneraiServices/AssetManagmentServices/tabid/312/Default.aspx

- Ohio Administrative CDepartment
  http://cDepartments.ohio.gov/

- OMB Circulars
  http://www.whitehouse.gov/omb/circulars/

Procedure: Grant Closeout Checklist

The McKinney-Vento Homeless Assistance Program staff compiled the following list of items to consider when you are closing-out a McKinney-Vento Homeless Assistance Program grant. Some items may not apply to your situation. Additional actions may also need to occur. An important detail to note is that many of these items will need to commence after the grant period ends on June 30th of the closing year. Plans will need to be made for completion of all appropriate items.

1. Notify of program closing, in writing:

   a. Your Staff;
   b. Your Partners;
   c. Parents/Families/Legal Guardians and Students;
   d. Governing Authority/Board; and
   e. all other program Stakeholders.

2. Have you provided a clear written timeline of the closing procedures to all of your program stakeholders?

3. Have all appropriate agencies been contacted about procedures to handle changes in status for:

   a. Unemployment Insurance;
   b. Workers Compensation;
   c. Employment Benefits; and
   d. Federal, State, and Local Taxes?

4. Are plans made to issue W-2 forms for income taxes?

5. Clarify COBRA benefits and when medical benefits will end.

6. Close out all contracts.

7. Take appropriate action on uncashed checks.

8. Collect and void all unused checks.

9. Take appropriate action on pending invoices.

10. Have plans been made for a final A-133 audit and any audit resolutions?

11. Have all appropriate DEPARTMENT offices been contacted?

    a. McKinney-Vento Homeless Assistance Program;
    b. Grants Management (i.e. make arrangements to return all unobligated advanced cash)?

12. Has OEDS-R been updated?

13. Have all budget revision requests been submitted via CCIP and approved by the DEPARTMENT?

14. Submit all required reports (i.e. FER).

15. Have you completed a final evaluation and prepared a summary?

16. Take appropriate actions relating to the transfer and/or disposition of equipment and supplies.

17. Update Equipment and Supplies Inventory and Disposition Records.

18. Make arrangements to retain all records associated with this grant cycle.

19. Have you notified your transportation provider(s)?

20. Has your website been updated?

21. If different from location identified in grant applications, have you notified the DEPARTMENT's McKinney-Vento Homeless Assistance Program Grant Administrator of the location that will house your program records?