

CLOSEOUT

Section 13 of Grantee Administrative Manual

Introduction to Closeout

Program or activity (“project”) ready for closeout when:

- All costs paid with Disaster Recovery CDBG funds have been incurred;
- The work has been completed;
- All responsibilities of the Grantee and OCD-DRU Direct Subrecipient have been completed in accordance with the terms and conditions of the Cooperative Endeavor Agreement (CEA) and applicable regulations;
- No further interest in keeping the grant agreement open for the purpose of securing performance.



CLOSEOUT

Introduction Continued

A program/activity shall be closed out when:

- ✓ all funds have been expended;
- ✓ all activities associated with the program/activity have been completed; and
- ✓ the National Objective has been met.



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Process

There are four stages in the close-out process:

- 1) Individual Activity (“project”) close-out;
- 2) Grantee/CEA/Contract close-out;
- 3) Program close-out; and
- 4) HUD Grant close-out.



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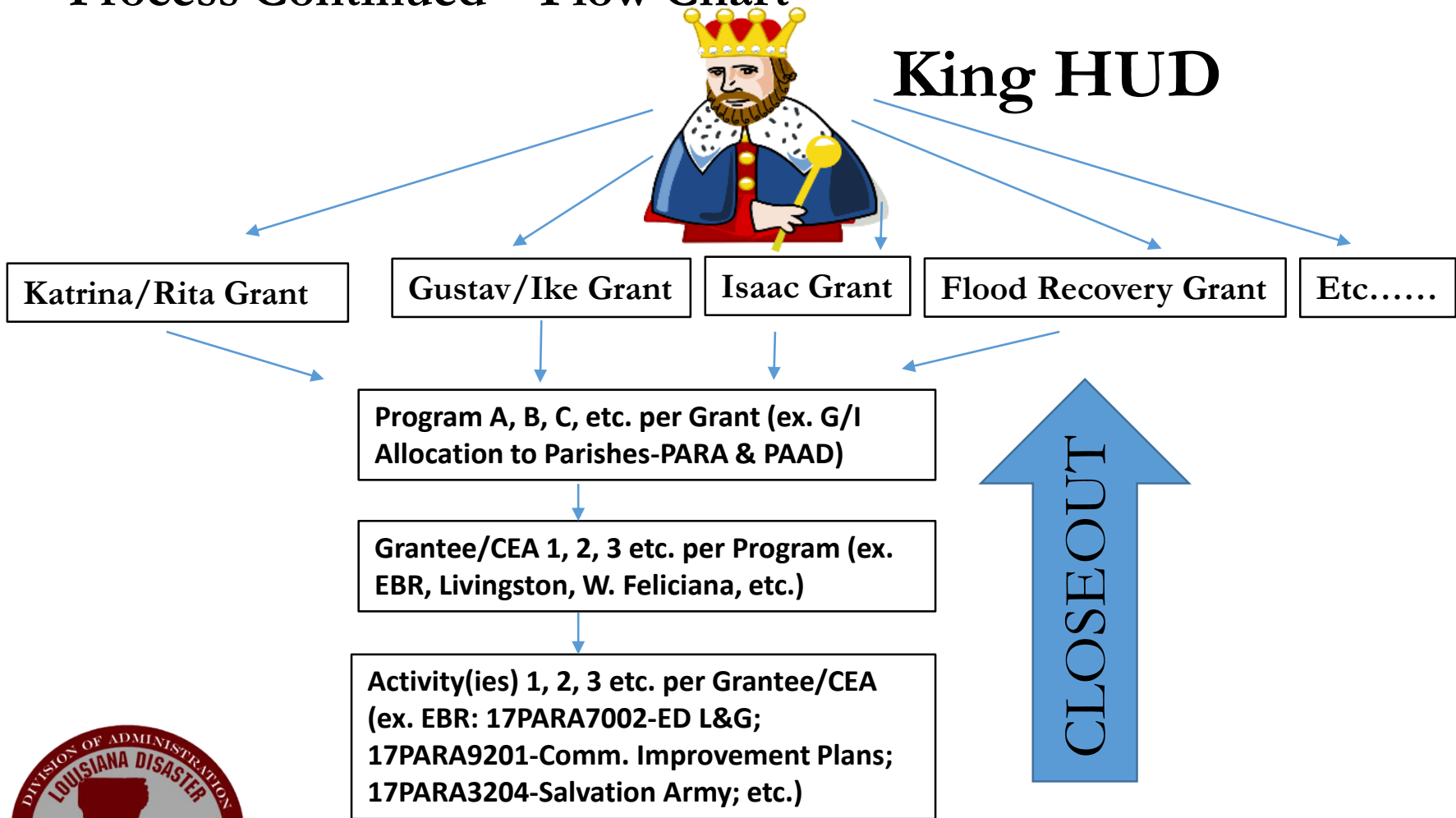
Process Continued

- CEA/Contracts will be closed out after all activities had *Final* close-outs, or at same time as activity close-out for CEAs with only 1 activity;
- Programs will be closed out by OCD-DRU after all activities within the program have had *Final* close-outs; and
- Disaster Grants (i.e., Katrina/Rita, Gustav/Ike, etc.) will be closed out by HUD after all Programs within the grant have been closed out.



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Process Continued – Flow Chart



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Process Continued – Closeout Initiation

Grantees and OCD-DRU Direct Subrecipients are responsible for initiating activity close-out:

- Submit a Final Activity Completion Report within 90 days of the completion of each activity to OCD-DRU (DRU.Closeout@la.gov);
- If the CEA has multiple activities, each activity must be closed out separately;
- Complete a Request for Project Amendment to reallocate any unutilized funds.



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Activity Completion Report

The forms listed on the following slides may be found in Exhibit 13-1 of the Grantee Administrative Manual, and must be completed and submitted as part of the closeout package for each activity.



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Contents of Exhibit 13-1 Activity Completion Report

Activity Closeout Form	Description
Final Activity Performance Report (Exhibit 13-1a)	Cover/summary sheet for the activity being closed out, including eligible activity, national objective, narrative, performance measures and signatures.
Progress Report/Final Status Report (Exhibit 13-1b)	Grantee/Direct Subrecipient must submit a final status report for the activity being closed out which lists activities completed, budget, and expenditures.
Activity Beneficiary Forms (Exhibit 13-1c, i-iv)	Grantee/Direct Subrecipient must provide beneficiary information by various categories (income level, race, ethnicity, etc.) for the activity being closed out.
Civil Rights Compliance Report - Displacement of Low and Moderate Income Households (Exhibit 13-1d)	Grantee/Direct Subrecipient must report on displacement impact of the activity being closed out (by income levels and racial category).

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Contents of Exhibit 13-1 Activity Completion Report

Activity Closeout Form	Description
Miscellaneous Information Form (Exhibit 13-1e)	Grantee/Direct Subrecipient must provide miscellaneous information regarding the activity being closed out, as outlined in this form.
Section 3: Summary Report (Exhibit 13-1f)	Grantee/Direct Subrecipient must report Section 3 information (economic opportunities for low income persons) for the activity being closed out.
Certificate of Completion Final Statement of Cost/Activity Funds Balance (Exhibit 13-1g)	The Grantee/Direct Subrecipient must prepare and sign the Certificate of Completion form for the activity being closed out. This form summarizes all costs incurred for an activity that were paid for with Disaster Recovery CDBG funds and program income, in addition to the amount, source and status of other funds utilized. See Section 5 – Financial Management for additional guidance regarding program income.

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Contents of Exhibit 13-1 Activity Completion Report

Activity Closeout Form	Description
Final Wage Compliance Report (Exhibit 13-1h)	Grantee/Direct Subrecipient must report contractor wage compliance with the Davis-Bacon Act and the Contract Work Hours and Safety Standards Act for the activity being closed out.
CDBG Equipment Inventory Form (Exhibit 13-1i)	For each activity being closed out, Grantees /Direct Subrecipients must provide a final report for all equipment purchased with Disaster CDBG funds.

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Common Errors in Exhibit 13-1

Final Activity Performance Report (13-1a)

- Eligible Activity: Must match a HUD-approved eligible activity type (e.g. Affordable Rental Housing).
- Project Narrative: Must be in past tense, describe the completed work, and include amendments to original scope.

Final Status Report (13-1b)

- Budget and Obligated amounts should be equal
- Administration, Project Delivery, and Planning are not subject to national objective.
- Activities accomplished should reflect the deliverables/performance measures



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Common Errors in Exhibit 13-1

Activity Beneficiary Form (13-1ci)

- Income, Demographic and Area Information: Should match the approved application plus any amendments.
- Sources for Determining Beneficiary Data: Support documentation should be included for the # of beneficiaries when it is not pre-determined per the application/agreement. (e.g., # of homeless people served)

Economic Development Job Creation & Retention (13-1cii-iii)

- The data provided must be supported by documentation reviewed and approved by OCD-DRU Program Staff.



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Common Errors in Exhibit 13-1

Miscellaneous Information Form (13-1e)

- If ownership of the system/asset is transferred to another entity, a copy of the executed cooperative agreement must be attached.
- Program Income: Please refer to Section 5 Financial Management, Part 9.11 Program Income in the Grantee Administrative Manual before completing this section.

Section 3 Summary Report (13-1f)

- Only identify DR-CDBG funds. Do not include other funds.
- Federal ID (grant #): This # should be similar in format to “B-08-DI-22-0001”. This is not a CEA #, but the grant # assigned to the State by HUD as the funding source.



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Common Errors in Exhibit 13-1

Section 3 Summary Report (13-1f) continued

- Length of Grant/Activity: Refer to contract/agreement effective date and end date/termination. If the CEA has no end date (e.g. Gustav/Ike Parish CEAs), refer to the Reporting Period below.
- Reporting Period: The application approval date and the date that activity was completed.
- The dollar amount in Part 2 Contracts Awarded cannot be greater than the Total DR-CDBG Award Amount on the 1st page.
- Part 3 Summary: This section must be completed.



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Common Errors in Exhibit 13-1

Certificate of Completion Final Statement of Cost (13-1g)

- Source of Funds: Must include the source (e.g., OCD-DRU under CDBG), cannot just put “x”
- Status of Funds: should be “expended”
- Activity Categories and Amounts: Please indicate the amounts expended for each funding source in the appropriate column and row.
- The Final Cost is the sum of all source funds from the other columns added together. (This is the same as “Total Project Cost” from the application, plus amendments.)



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Common Errors in Exhibit 13-1

Certificate of Completion Final Statement of Cost (13-1g) cont'd

- Computation of CDBG Activity Funds Balance: The amounts under this section on the 2nd page should only include the DR-CDBG costs, budget, and funds received from OCD-DRU. Do not include other funds here.
- Other Funds: Attach documents (e.g. FEMA project worksheet, cost certification, etc.) to support funding provided by other sources.



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Common Errors in Exhibit 13-1

Final Wage Compliance Report (13-1h)

- If there were wage underpayments, enforcement activity information for each contractor who had underpayments must be provided at the bottom of the form, *even if there are no unresolved labor issues.*
- If there was CWHSSA (overtime) restitution, liquidated damages must be collected by OCD-DRU and must be reported on this form before closeout will be approved.

CDBG Equipment Inventory (13-1i)

- Funding Source is the HUD Grant #, not the project or CEA#



Internal Closeout Procedures

Types of Closeouts that DRU manages

Activity Closeout

CEA/Contract/Vendor Closeout

Program Closeout



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Internal Closeout Procedures

Activity and Contract Closeout Initiation Triggers

There are several events that can trigger an activity or contract Closeout to occur. These triggers can be initiated by OCD-DRU or by the Grantee/Subrecipient.

Reports generated from the Reporting team can also be utilized to aid in the initiation of Closeout as well. The triggers listed below are the main sources of Closeout initiation:

- 1) An activity or contract Closeout package is submitted to OCD-DRU by the Grantee;
- 2) An internal report is generated to identify an activity or all activities within a CEA are:
 - a) 100% expended
 - b) At or near 100% completion;



Internal Closeout Procedures

Activity and Contract Closeout Initiation Triggers cont'd

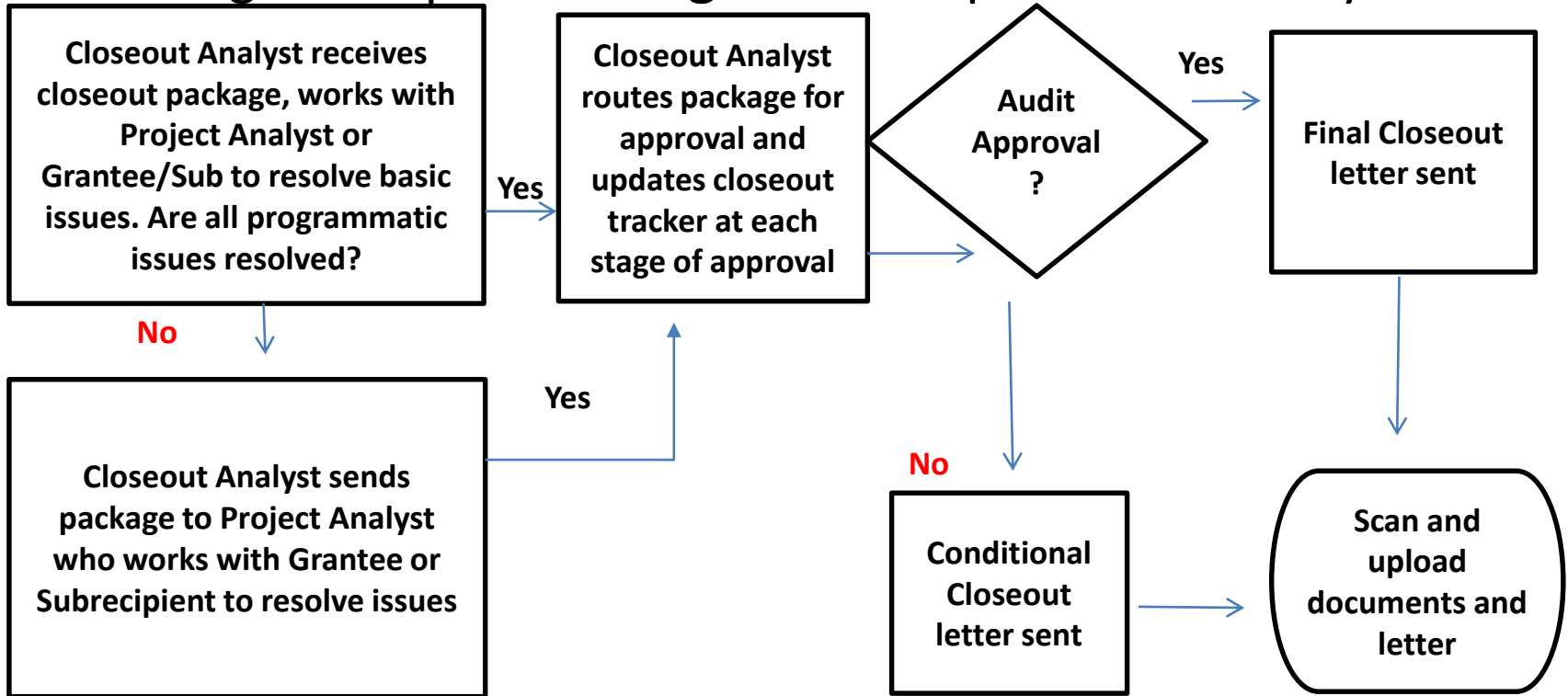
- 3) CEA expiration is near;
- 4) Closeout Analyst issues a Deadline Notification or Program Staff sends a request for the close-out report to the Grantee/Subrecipient, thereby prompting a Closeout package to be submitted to OCD-DRU;
- 5) OCD-DRU cancels a project that did not achieve the eligible activity and/or the national objective approved in the project application. Cancelled projects with zero expenditures (“Null Activity”) do not require a Closeout package.



Internal Closeout Procedures

Activity Closeout Diagram

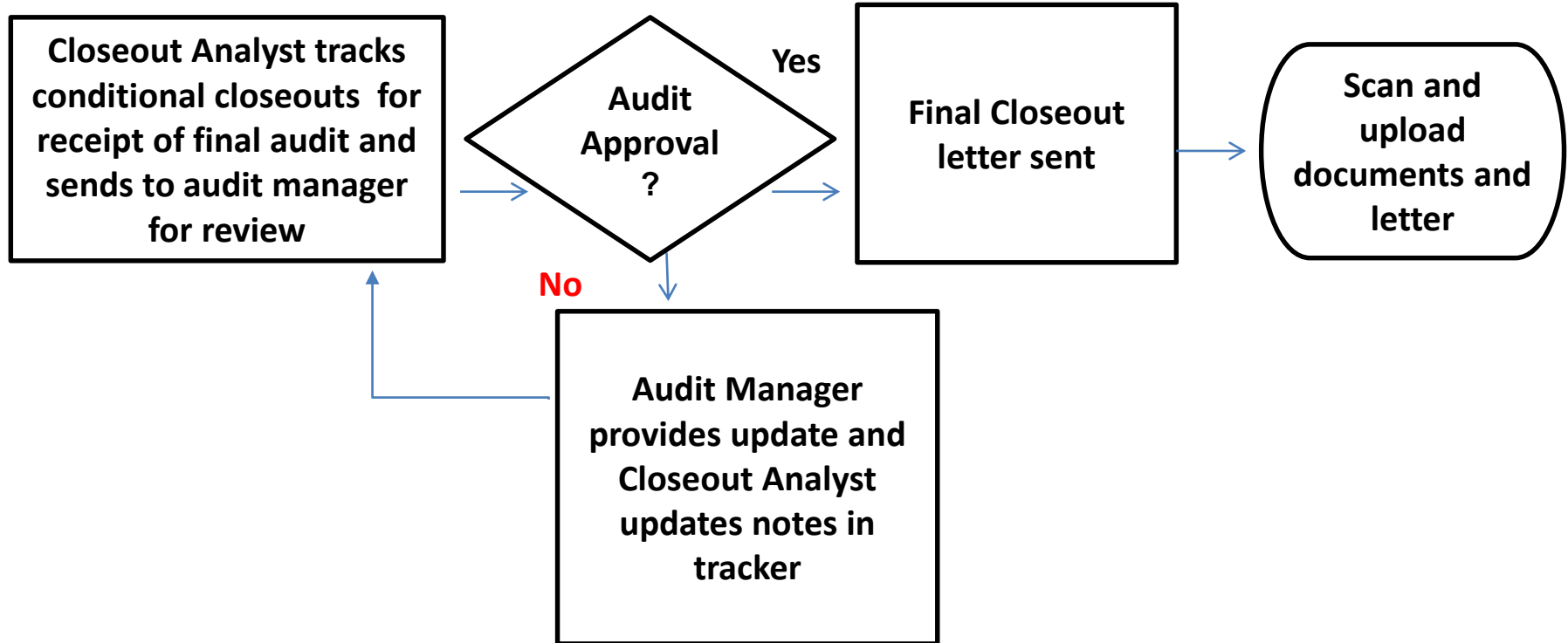
- This diagram depicts the **high-level** steps for an Activity Closeout:



Internal Closeout Procedures

Activity Closeout Diagram

- From Conditional to Final Closeout Approval Process:



Internal Closeout Procedures

Activity Closeout Review & Approval Steps

- **Step 1 - Staff Review:**

Activity Completion Report (Exhibit 13-1 in the Grantee Admin Manual) is received and reviewed by the Closeout Analyst. If edits are required, communicate any missing or incorrect information to Grantee and/or applicable internal OCD-DRU staff. Report is placed in “Edit Request” status until necessary documents are received.

Closeout Analyst attaches, signs and dates the Activity Closeout Approval Routing form when complete. The Closeout Analyst is responsible for tracking the Closeouts through each step of the review process and updating the current status in SharePoint’s Closeout Tracker.



Internal Closeout Procedures

Activity Closeout Review & Approval Steps

- **Step 2 - Desk Review (if applicable):**

Activity Completion Report is routed to the responsible Project Analyst for review if there are amendments or issues that requires their review. Any unused funds must be de-obligated prior to Closeout with few exceptions (e.g., single activity CEA is closing or being terminated early). Project Analyst signs and dates the routing form when complete and returns it to Closeout Analyst.



Internal Closeout Procedures

Activity Closeout Review & Approval Steps

▪ **Step 3 - Program Manager Review:**

Activity Completion Report is routed to the responsible Program Manager so they can do a review of the documents for accuracy and completeness. Program Manager signs and dates the routing form and Exhibit 13-1a when complete and returns it to the Closeout Analyst.



Internal Closeout Procedures

Activity Closeout Review & Approval Steps

- **Step 4 – Reporting Manager/Specialist Review:**

Activity Completion Report is routed to the Reporting Manager who ensures the proper assigned Reporting staff reviews it.

Reporting will confirm that funds de-obligated, if required, and location of any reallocation; update performance measures, verify national objective, capture Section 3 information and mark as complete in DRGR.

The responsible Reporting staff signs and dates the routing form when complete and returns it to the Closeout Analyst.



Internal Closeout Procedures

Activity Closeout Review & Approval Steps

▪ **Step 5 – Finance Specialist and Manager Review:**

Activity Completion Report is routed to the Finance Department for expenditure review. Finance Specialist will confirm that ISIS budget and expenditures reconcile with DRGR daily disbursement reports and program reporting and will attach activity expenditures by pay requests.

The Finance Manager will complete the “OCD-DRU Use Only” column on Exhibit 13-1g and verify payment of any liquidated damages to OCD-DRU for labor compliance penalties reported on Exhibit 13-1h.

Finance Manager signs and dates the routing form when complete and returns it to the Closeout Analyst.



Internal Closeout Procedures

Activity Closeout Review & Approval Steps

- **Step 6 – Environmental Manager Review:**
Activity Completion Report is routed to the Environmental Manager so they can confirm that the Environmental Review Record (ERR) is complete for the activity.

Environmental Manager signs and dates the routing form when complete and returns it to the Closeout Analyst.



Internal Closeout Procedures

Activity Closeout Review & Approval Steps

▪ **Step 7 – Compliance Manager Review:**

Activity Completion Report is routed to the Compliance Manager so they can confirm if there are any outstanding monitoring issues.

If Compliance Manager notes outstanding monitoring, findings or corrective actions, do not proceed with Closeout until all cleared. Closeout Analyst should retain the routing form and report until receiving notification from Compliance Manager of cleared findings. The Closeout Analyst will update the Closeout tracker to “Report Held” status.

Compliance Manager signs and dates the routing form when complete and returns it to the Closeout Analyst.



Internal Closeout Procedures

Activity Closeout Review & Approval Steps

▪ **Step 8 – Audit Manager Review:**

Activity Completion Report is routed to the Audit Manager so they can review applicable audits and financial reports to ensure that all of the activity funds are properly reported by the Grantee/Subrecipient.

If Audit Manager indicates that an audit or financial report is not available, the activity can only be approved for Conditional Closeout until the required audit(s) is received. The Director of Finance & Reporting reviews the Audit Manager's comments and then signs and dates the routing form and returns it to the Closeout Analyst.



Internal Closeout Procedures

Activity Closeout Review & Approval Steps

▪ **Step 9 – Executive Review and Approval:**

Activity Completion Report is routed to the Director of Finance & Reporting who will review the status and notes of all reviewers, and if everything is in order, indicate if the activity is ready for Conditional or Final closeout approval on the Routing Form by checking the appropriate box.

The Director of Finance & Reporting then signs and dates the routing form and returns it to the Closeout Analyst.



Internal Closeout Procedures

Activity Closeout Review & Approval Steps

▪ **Step 10 – Approval Letter Signature & Distribution:**

Activity Completion Report is routed with an attached Closeout Letter Contact Form to the Executive Assistant so they can draft the Closeout approval letter and submit to the Executive Director for signature.

The Executive Assistant will then send the executed Closeout approval letter to the Grantee or Subrecipient with a copy to applicable internal OCD-DRU staff and third parties per the Closeout Letter Contact Form provided. The Executive Assistant signs and dates the routing form and returns it to the Closeout Analyst.



Internal Closeout Procedures

Activity Closeout Review & Approval Steps

▪ **Step 11 – Upload:**

The Closeout Analyst or assistant will upload the Closeout approval letter, Routing Form, and Closeout documents to the document library located on the SharePoint Closeout site using the Closeout Naming Convention and update the Closeout Tracker to the “Conditional Approval Granted” or “Final Approval Granted” status.

They also sign and date the routing form. Documents may be shredded after they are uploaded successfully and checked for completeness.



Internal Closeout Procedures

From Conditional to Final Closeout Approval Steps

- **Step 1 – Audit Manager Review:**

Activity Completion Report is routed to the Audit Manager for review by the Closeout Analyst when the final required audit is received by LLA or DRU. Closeout Analyst adds notes to the Tracker indicating it is being re-routed to Audit for final approval. The Conditional to Final Routing Form is used.

If Audit Manager indicates that the required audit is on file and approved, the activity can be approved for Final Closeout. The Director of Finance & Reporting reviews the Audit Manager's comments and then signs and dates the routing form and returns it to the Closeout Analyst.



Internal Closeout Procedures

From Conditional to Final Closeout Approval Steps

- **Step 2 – Executive Review and Approval:**
Activity Completion Report is routed to the Director of Finance & Reporting who will verify the activity is ready for Final Closeout, complete the routing form and return Closeout package to Closeout Analyst.



Internal Closeout Procedures

From Conditional to Final Closeout Approval Steps

- **Step 3 – Approval Letter Signature & Distribution:** Activity Completion Report is routed with an attached Closeout Letter Contact Form to the Executive Assistant so they can draft and send the executed Final Closeout approval letter to the Grantee or Subrecipient.

The Executive Assistant signs and dates the routing form and returns it to the Closeout Analyst.



Internal Closeout Procedures

From Conditional to Final Closeout Approval Steps

▪ **Step 4 – Upload:**

The Closeout Analyst or assistant will upload the Closeout approval letter, Routing Form, and Closeout documents to the document library located on the SharePoint Closeout site and update the Closeout Tracker to the “Final Approval Granted” status.



Internal Closeout Procedures

SharePoint Closeout Tracker - Status

Activity Closeout Updates by Parish or Activity Number

ST CHARLES PARISH

CEA Number 2000131355

Grant: GI

Program: Infrastructure

Rpt Cat: PARA

Project ID: 45PARA3201

Project Description: Community Center

Activity Type: Bldg. Construction

National Objective: Low/Mod

Project Analyst and Program Lead

Budget: \$4,785,220.00

Expended: \$4,785,220.00

Expended: 100.00 %

Closeout Status

Exhibit 13-1 Received - 8/29/2014

Desk Review - 4/20/2016

Staff Review - 4/26/2016

Program Review - 5/4/2016

Reporting Review - 5/10/2016

Finance Review - 7/20/2016

Environmental Review - 8/5/2016

Compliance Review - 8/9/2016

Audit Review - 10/27/2016

Executive Review & Approval-10/27/2016

Approval Letter Sent - 11/4/2016



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Process Overview and Activity Closeouts

QUESTIONS?



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Contract Closeouts



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Internal Closeout Procedures

Vendor Contract Closeout

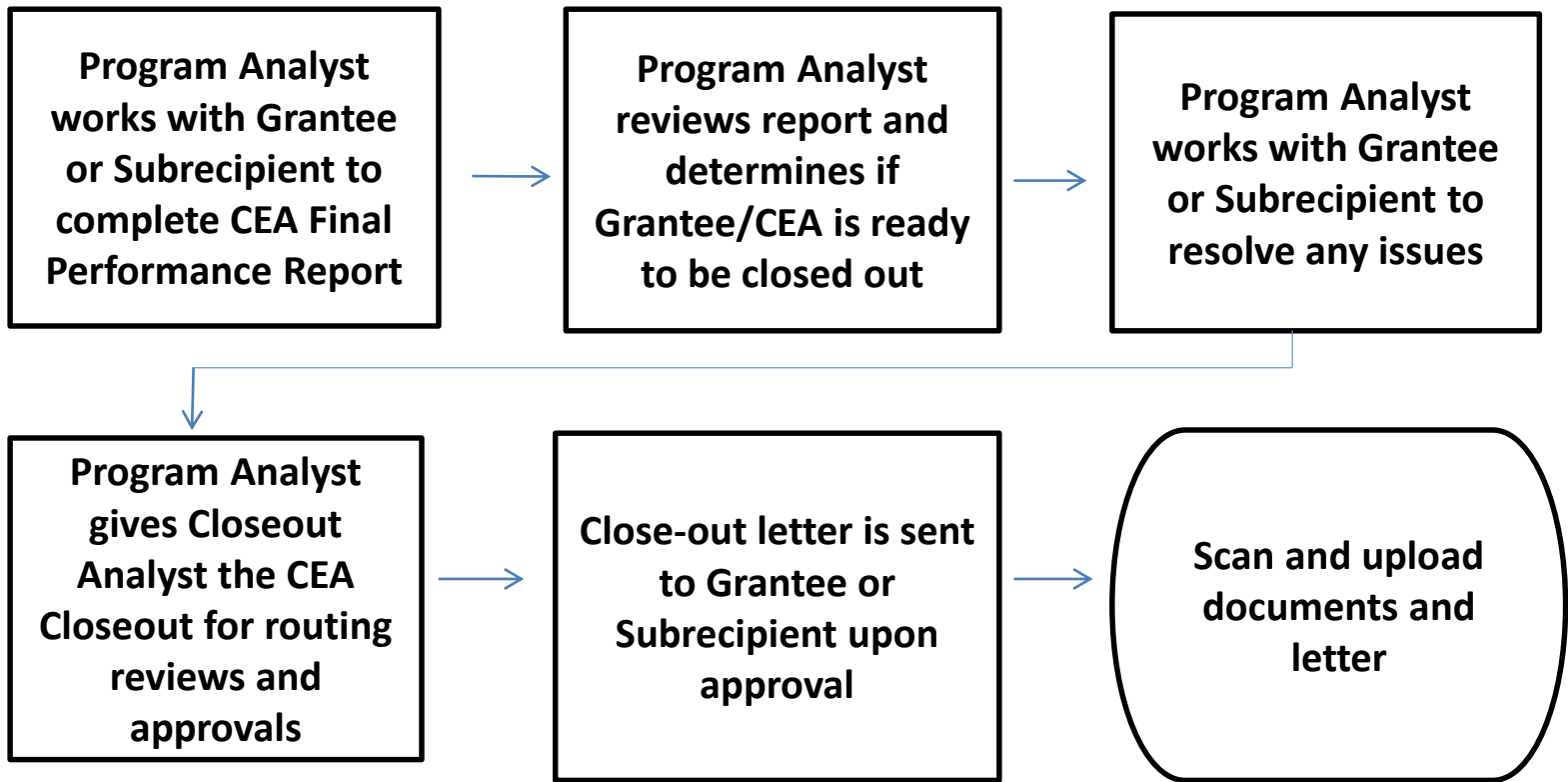
A vendor contract will be closed when all deliverables of the contract have been completed and all invoices from the vendor have been paid by OCD-DRU.

The contract manager will complete a performance evaluation of the vendor and will email the closeout staff alerting them that the vendor is closed out.



Internal Closeout Procedures

CEA Closeout Diagram



Internal Closeout Procedures

CEA Closeout Process

Contract Termination Trigger: “Active” CEAs

During the process of obtaining a Grantee’s Contract Closeout, the Program and/or Contract Analyst-Specialist will need to verify the following:

- 1) Identify whether all activities under the CEA have received Final Activity Closeout Approval Letters.
- 2) Determine whether the CEA associated with the closeout is expired or not expired, i.e., the Contract End Date has passed or is still some point in the future.

This information can be found in SharePoint.



Internal Closeout Procedures

CEA Closeout

If the CEA is already expired, there is no further information or documentation which would need to be captured or obtained other than what is located in Exhibits 13-4a and 13-4b, and the following would not apply.

If the CEA is not expired and/or is still active, additional information and/or documentation is needed in order to terminate the CEA simultaneously with Contract Closeout processes.



Internal Closeout Procedures

CEA Closeout

In most instances, only Gustav/Ike Parish-Implemented Program CEAs will apply to this “active” CEA scenario.

However, there are still other CEAs, e.g., Katrina-Rita

- Fisheries Infrastructure
- Long Term Community Recovery
- Primary and Secondary Education

These CEAs may have “active” periods, or Contract End Dates which have not passed and will need to have Contract Termination documentation.



Internal Closeout Procedures

CEA Closeout - Process

OCD-DRU Program and/or Contract Staff shall assist in capturing and obtaining this Contract Termination documentation that includes:

- CEA Termination and Grantee Acknowledgement Letter
- Contract Closeout packet (Exhibits 13-4a and 13-4b).

If the CEA closeout packet is submitted without the necessary signed Contract Termination and Grantee Acknowledgement Letter, the Contract Closeout will be held in Edit Request stage.



Internal Closeout Procedures

CEA Closeout - Process

By providing the signed Contract Termination (and Grantee Acknowledgement) Letter with the Contract Closeout package, the Grantee would then only need to receive a Final Contract Closeout Approval Letter.

This ensures all contract termination documentation has been obtained in order to close out the CEA on both the Program and Contract Department level.



Internal Closeout Procedures

Determining Contract Termination Letter Language:

Depending on the type of program(s) an “active” CEA oversees, the CEA itself may have unique language concerning the “Terms of Agreement” and/or “Termination or Suspension of Agreement.”

Therefore, the Contract Termination language may differ from letter to letter.

In this case, it will be the responsibility of the Program Staff to ensure the Contract Termination Letter reflects the “active” CEA we are looking to close out.



Internal Closeout Procedures

Determining Contract Termination Letter Language:

General Contract Termination Letter Templates are located in SharePoint's closeout documents folder for Parish-Implemented Program CEAs only, i.e., for G/I PARA (with and without Housing projects).

Other Contract Termination Letter Templates, e.g., for K-R Fisheries, ILTR, IEDU and Economic Development CEAs have been developed, but are held by the Contracts Analysts/Specialists as they determine whether the language within each letter is accurate.



Internal Closeout Procedures

Execution of Contract Termination Letter and submission of the signed termination letter:

- Verify the correct language within a Contract Termination Letter for the CEA.
- Make sure the CEA# and budget figures in the completed closeout package (13-4a and 13-4b) match.
- Submit the Termination Letter to the Executive Director's Assistant for signature prior to sending out to the Grantee.



Internal Closeout Procedures

Execution of Contract Termination Letter and submission of the signed termination letter: cont'd

- Once the Executive Director has signed the Termination Letter, it will be sent to the Grantee for execution along with the CEA Final Performance Report (13-4a) by the closeout analyst.
- The public official signs the letter, thereby acknowledging it as their Contract Termination Notice.



Internal Closeout Procedures

CEA Closeout Routing Process:

- The grantee submits the Contract Closeout packet and Contract Termination Letter to DRU.Closeout@la.gov.
- The Termination Letter will remain a part of the Contract Closeout for routing purposes.
- Closeout Analyst will inform the Contracts Specialist on the Routing Form that this Contract Closeout required a Termination Letter due to the CEA being “Active”.



Internal Closeout Procedures

CEA Closeout Routing Process:

- Any unused funds in an “Active” CEA, will be reduced to zero during the CEA Closeout Routing Process.
- OCD-DRU Finance will ensure that LaGov is marked “No Further Invoices” to de-obligate unused funds.
- CEA Termination Letter to the Grantee does not de-obligate unused funds in an “Active” CEA to be used elsewhere.



Internal Closeout Procedures

CEA Closeout Routing Process:

Other Items Concerning Unique CEA Closeout Scenarios:

For “active” CEAs, it is imperative that one document (the Contract Termination Letter) cannot exist without the other (Final CEA Closeout Approval Letter).

Both are needed on the Contracts Analyst/Specialist’s side as well as the Program side in order to confirm:

- The Effective Date of Contract Termination is the same date the Final Contract Closeout Approval Letter is sent out to the Grantee.



Internal Closeout Procedures

CEA Closeout Routing Process:

Other Items Concerning Unique CEA Closeout Scenarios:

To avoid any additional confusion, the date which Contract Closeout Exhibit 13-4a is signed will determine whether or not a Contract Termination Letter is needed.

If a Contract Closeout Exhibit 13-4a signed AFTER CEA Expires:

- ✓ The Termination Letter is NOT needed.

Contract Closeout Exhibit 13-4a signed BEFORE CEA Expires:

- ✓ A Termination Letter IS needed.



Internal Closeout Procedures

CEA Closeout Routing Process:

Step 1 - Staff Review by Closeout Analyst

Step 2 - Program Manager Review for each applicable Program

Step 3 - Reporting Manager/Specialist Review

Step 4 – Finance Specialist and Manager Review

Step 5 – Executive Review and Approval

Step 6 – Approval Letter Signature & Distribution

Step 7 – Contract Manager Review

Step 8 – Upload to ePortal/SharePoint



Internal Closeout Procedures

CEA Closeout Routing Process:

After the Contracts Specialist/Analyst confirms receipt of both fully executed documents (the Contract Termination Letter and the Final Contract Closeout Approval Letter), the Contract Closeout approval routing process is complete and status is updated to “CEA Closed” in the CEA Closeout Tracker.



Internal Closeout Procedures

SharePoint: CEA Closeout Tracker - Status

ST CHARLES PARISH

CEA Number: 2000131355
Amount: \$7,934,266
CEA Begin Date: 3/19/2009
CEA End Date: 4/4/2049
CEA Closeout Status: CEA Closed
Term Letter Rec'd - 10/31/2017
Ex 13-4 Rec'd - 7/24/2017

CEA Closeout Review Status

Staff Review - 6/27/2018
INF Review - 8/21/2018
ED Review - 8/27/2018
ADMIN - 6/27/2018
Reporting Review - 9/18/2018
Finance Review - 9/25/2018
Exec Review - 9/26/2018
Approval Letter Requested 10/2/2018
Approval Letter Sent 11/1/2018
Contract Review - 11/1/2018
Upload - 11/8/2018



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Internal Closeout Procedures

Closeout is a HUD priority

There are approximately 1,840 disaster recovery activities associated with K-R, G-I, and Isaac.

As of 2/22/2019, OCD-DRU's closeout has granted:

- ❖ 815 - Final project closeout approvals
- ❖ 345 - Closed out and/or terminated CEAs/contracts
- ❖ \$1.58 billion in closed projects

In addition, there are 35 DR activities awaiting conditional approval or final approval. This represents an additional \$42.5 million in closed projects.



Internal Closeout Procedures

CEA Closeout: One important final note

- Grantees are instructed to maintain all records and correspondence relating to the CEA for five (5) years from the official date of closeout.
- The five (5) year retention period does not begin until the overall grant is closed out.
- The grantee will be notified by OCD-DRU to begin its five (5) year records retention period.



Internal Closeout Procedures

CEA Closeout: One important final note

Why is this so important?

Because the grantee's files are subject to monitoring and possible auditing by OCD-DRU, Louisiana Legislative Auditor, and HUD at any time during the interim and five (5) year retention periods.



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Grantee/CEA/Vendor Closeouts

QUESTIONS?



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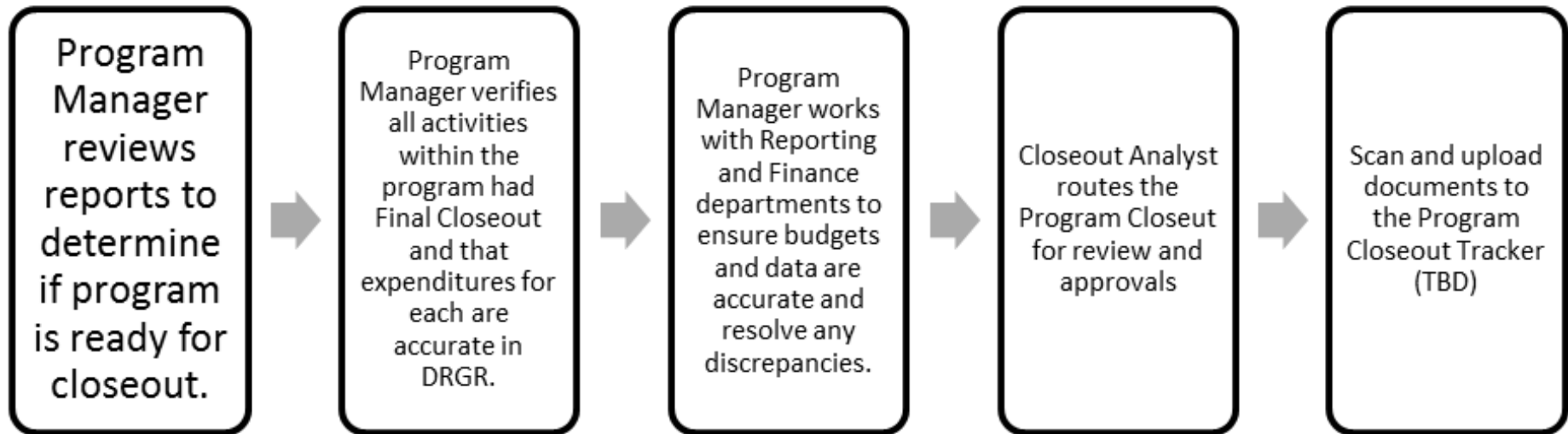
Program Closeouts



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Internal Closeout Procedures

Program Closeout Diagram



Internal Closeout Procedures

Program Closeout Procedures – Program Manager Review

Verify the total allocation and expenditures for the program against the latest monthly expenditure report. Resolve any discrepancies with DRU Finance or Reporting, if necessary:

- The remaining balance for each activity should be \$0. If there are funds remaining in an activity, the Program Manager should determine why and resolve if needed.
- If funds are remaining in the Program budget and not a specific activity, the PM should determine if an Action Plan Amendment is needed to move funds out of the Program and inform the policy director.



Internal Closeout Procedures

Program Closeout Procedures – Program Manager Review

- Check the status of each activity within a Program in SharePoint and DRGR.
- All activities should show the status of Final Closeout - “(XAF) Final Approval Granted” and DRGR Activity Status should show “Completed”.
- Verify final expenditures are accurate by checking DRGR and/or personal budget tracking for Program.



Internal Closeout Procedures

Program Closeout Procedures – Program Manager Review

- Complete the Program Closeout Report and Routing Form. Attach action plan and action plan amendments for the program, monthly expenditure report by program, and DRGR report for all activities in the program.
- Program Manager forwards to Closeout Analyst.



Internal Closeout Procedures

Program Closeout Procedures – Reporting Review

- Closeout Analyst sends the Program Closeout Report, Routing Form and other attachments to the DRU Reporting Manager for review and updates the Closeout Tracker to the “Reporting Review” stage.
- Reporting Manager will tally the final performance measures for the Program and inserts this information on the Closeout Report.



Internal Closeout Procedures

Program Closeout Procedures – Reporting Review

- Reporting Manager confirms the budget listed for the Program in the monthly expenditure report is accurate and compares to DRGR data. Updates unobligated report if necessary and attach monthly expenditure report.
- Reporting Manager will complete and return the Program Closeout Report and Routing Form to the Closeout Analyst.



Internal Closeout Procedures

Program Closeout Procedures – Director Review

- Closeout Analyst will send the Program Closeout Report, Routing Form and other attachments to the Director of Recovery Programs and update the Closeout Tracker to the “Director Review” stage.



Internal Closeout Procedures

Program Closeout Procedures – Director Review

- Director of Recovery Programs will review the entire Program Closeout Report and Routing Form for completeness.
- Director will sign and return the Program Closeout Report, Routing Form and other attachments to the Closeout Analyst.



Internal Closeout Procedures

Program Closeout Procedures – Upload (Closeout Analyst)

- Upload the Program Closeout Report, Routing Form and other attachments to the document library located on the SharePoint Closeout site.
- Update the Closeout Tracker to the “Program Closed” stage. [NOTE: SharePoint Program Closeout Tracker is under development.]



Internal Closeout Procedures

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