

# WORKFORCE INVESTMENT ACT

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Closeout

Package

For Re-Designation

This Closeout Package is Due By

AUGUST 20, 2004

**STATE OF OHIO**  
**DEPARTMENT OF JOB AND FAMILY SERVICES**  
State Closeout Schedule

***DISCLAIMER:***

***COMPLETION OF THIS CLOSEOUT PLAN IS REQUIRED ONLY  
BY THOSE DESIGNATING TO BECOME A CONVENTIONAL AREA***

Description of Activity	Dates
State to provide Technical Assistance to those Sub-Areas Redesignating as Conventional Areas	09/03/03 through 06/30/04
State to Distribute <u>Closeout Plans</u> to the Workforce Investment Areas	02/25/04
Deadline for Workforce Investment Areas to Submit <u>Closeout Plans</u> to the State	3/29/04
State to Notify Workforce Investment Areas that the <u>Closeout Plans</u> have been Reviewed and Approved	05/07/04
State to Distribute <u>Closeout Packages</u> to the Workforce Investment Areas for Completion	05/07/04
State to Distribute <u>Grant Agreements</u> to the Fiscal Agent for the New Workforce Investment Areas	05/07/04
Deadline for Workforce Investment Areas to Submit Grant Agreements to the State	06/01/04
State to Notify Workforce Investment Areas that Grant Agreements have been Reviewed and Approved	06/21/04
Deadline for Workforce Investment Areas to Submit <u>Closeout Packages</u> to the State	08/20/04
State to Notify Workforce Investment Areas that the <u>Closeout Packages</u> have been Reviewed and Approved (agreement is administratively closed out)	10/04/04
Administrative Changes Made to Grant Agreements and Allocation Documents	10/04/04 through 11/30/04

# Workforce Investment Act Closeout Package

## Table of Contents

Page # <b>(s)</b>	Item	Explanation/Purpose
1	Transmittal Sheet <b>(Authorized Signature Required)</b>	This is a transmittal document for use by the Awardee to ensure proper documentation is submitted to the State. Its purpose is also to fulfill the State's responsibility to notify the Awardee that the agreement closeout package has been received, reviewed, and accepted and that the agreement is administratively closed out.
2-a & 2-b	Instructions for Financial Reconciliation Worksheet	This document assists with completion of the Financial Reconciliation Worksheet.
2-c	Financial Reconciliation Worksheet	This form provides the State with necessary financial information by appropriation year and across categories to meet Federal reporting requirements.
3	Detailed Statement of Receipts	This document assists with making reconciliation easier. If the Awardee's cash received does not match the State's tally, the discrepancy must be corrected. This statement will allow the reviewer to find any errors immediately.
4	Prepaid Expenses	This form provides detail regarding all expenses which have been paid in advance by the Awardee. It also makes reconciliation easier.
5	Certification of Liability <b>(Authorized Signature Required)</b>	This form is to be signed by the local elected officials. Its purpose is to have the officials accept responsibility and liability for properly administering/operating WIA programs in the Workforce Investment Area.
6-a	Final Property Inventory Certification Agreement	This form provides the State with information necessary at the State Level to meet Federal reporting and property management requirements.
6-b	Instructions for Final Property Inventory Certification Chart	This document assists with completion of the Final Property Inventory Certification Chart.
6-c	Condition Codes	This sheet is to be used while completing the Final Property Inventory Certification Chart. It provides the codes to use on the form when addressing condition of property and an explanation for each code.
6-d	Final Property Inventory Certification Chart	This form provides the State with information necessary at the State Level to meet Federal reporting requirements. It requests an inventory/certification of property.
7	Tax Certification	This form assures the State that the Awardee has complied with all State, Federal, and Local tax laws while administering WIA programs.
8	Records Retention/Location	This document provides information to allow reasonable access to WIA records and documents by the State.
9-a & 9-b	Assignment of Refunds, Rebates, and Credits	This document advises the Awardee of the action taken in relation to refunds, rebates, and credits received after grant termination and assures prompt remittance.
10-a	Awardee's Release <b>(Authorized Signature Required)</b>	This form releases and discharges the State from liabilities, obligations, and claims arising from Awardee's awards.
10-b	Release Exception Chart	This form is where the Awardee can list awards which it does not release the State from liability, obligation, or claims.
10-c	Detailed Statement of Accruals	This form details the Awardee's unpaid bills in exact or estimated amounts.
11	Unclaimed Funds	Any funds that remain unclaimed by the Awardee must be documented and copies sent to the State. This form provides a location for the Awardee to check if there are/aren't any unclaimed funds.

**WORKFORCE INVESTMENT ACT CLOSEOUT PACKAGE  
TRANSMITTAL SHEET**

**TO:** Ohio Department of Job and Family Services, Grants and Audits  
145 South Front Street  
Columbus, OH 43215

**FROM:** Workforce Investment Area \_\_\_\_\_  
Sub-area \_\_\_\_\_

**County(ies):** \_\_\_\_\_

As authorized representative of the Awardee organization noted above, I have taken actions related to the closeout of the programs within the Workforce Investment Area /Sub-area and enclosed the required documents as follows:

<b>Please ensure that the following documents are completed and submitted within the Package.</b>					
<b>For Appropriation Years →</b>	<b>PY 02</b>	<b>FY 03</b>	<b>PY 03</b>	<b>FY 04</b>	<b>For State Use</b>
<b>Documents to Submit</b>	<b>YES</b>		<b>NO</b>		<b>If not submitted, Why? When?</b>
Financial Reconciliation Worksheet					
Detailed Statement of Receipts					

<b>Please ensure that the following documents are completed and submitted within the Package.</b>				
<b>Documents to Submit</b>	<b>YES</b>	<b>NO</b>	<b>If not submitted, Why? When?</b>	<b>State Acceptance</b>
Prepaid Expenses				
Certification of Liability				
Property Certification Agreement/Chart				
Tax Certification				
Records Retention/Records Location				
Assignment of Refunds, Rebates, and Credits Chart				
Awardee's Release & Exceptions Chart				
Detailed Statement of Accruals				
Unclaimed Funds				

I certify that, to the best of my knowledge, the information contained on this form, and on all other closeout forms and documents for the appropriation years indicated above, is correct and complete. Further, I agree to abide by all the provisions and certifications of the documents contained within and/or attached to this Closeout Package.

This Closeout Package has been executed this \_\_\_\_\_ day of \_\_\_\_\_, 2004.

Authorized Signature: \_\_\_\_\_  
(Chief Local Elected Official, Fiscal Agent, or Board Chair)

Typed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

**For State Internal Use Only**

Reviewed by/of: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed by/of: \_\_\_\_\_ Date: \_\_\_\_\_

**WORKFORCE INVESTMENT ACT  
FINANCIAL RECONCILIATION WORKSHEET  
For the Period Ending June 30, 2004**

**Instructions:**

Complete one (1) form for each appropriation year of PY 02, FY 03, PY 03, and FY 04.

**Line 1      Award Amount (Obligational Authority):**

Enter total budget negotiated in the subgrant by cost category. Add the cost categories across and enter the sum in the total column.

**Line 2      Total Receipts:**

Enter total amount of funds actually received from the State by costs category. Add the cost categories across and enter the sum in the total column.

**Line 3      Program Income Earned:**

Enter total funds received from program income by cost category. Add the cost categories across and enter the sum in the total column.

**Line 4      Total Expenditures:**

Enter total funds expended/disbursed on WIA allowable costs by cost category for line items as negotiated in the subgrant. Add the cost categories across and enter the sum in the total column.

**Line 5      Unexpended Funds:**

From the total funds received, enter the total amount of unused funds. Add the cost categories across and enter the sum in the total column. (Add Lines 2 plus 3 and then subtract Line 4).

**Line 6      Refund Due to the State:**

If the totals of Lines 2 and 3 are greater than Line 4, this is the dollar amount to be returned to the State with the closeout. The amounts placed here should equal the same amounts from Line 5.

**Line 7      Accrued Unpaid Expenditures:**

Enter the total for unpaid charges/expenses which the Awardee incurred for goods and/or services received or to be received by cost category for the appropriation years indicated.

**Line 8 Closeout Costs:**

Enter the amount which needs to be refunded to or provided for the current Workforce Investment Area to cover all costs associated with completing the closeout for all categories.

**Line 9 Available Funds for Carryover:**

Enter the funds which will be immediately available to the new area after the Closeout Package has been reviewed, reconciled, and approved. This would be after the grant agreement has been administratively closed out. (Add Lines 1 and 3 and then subtract the sum total of Lines 4, 7, and 8).

**Line 10 Stand-In Cost:**

Enter total funds expended by cost category for funds that could be used as stand-in costs. These costs must be allowable expenditures for the subgrant. Add the cost categories across and enter the sum in the total column.

Stand-in costs are costs which can be substituted for otherwise unallowable costs charged to WIA. The requirements to be considered as potential “stand-in” costs are shown below:

- Must be allowable WIA costs that were actually incurred but not charged to the WIA program because of funding limitations, local division, or any other reasons.
- Must have been reported as uncharged WIA program costs and accounted for in the grantee/contractor’s financial system.
- Must be adequately documented in the same manner as all other WIA program costs.
- Must be from the same WIA Title cost category and funding period as those costs which were unallowed/disallowed.

**Workforce Investment Act  
FINANCIAL RECONCILIATION WORKSHEET**

Workforce Investment Area \_\_\_\_\_ Sub-area \_\_\_\_\_ County(ies) \_\_\_\_\_

**Instructions:** Complete one (1) form for each appropriation year of PY 02, FY 03, PY 03, and FY 04. Use the instructions on pages 2-a & 2-b

<b>Appropriation Year</b> _____		<b><u>Adult</u></b> <b><u>Program</u></b> <b><u>Costs</u></b>	<b><u>Youth</u></b> <b><u>Program</u></b> <b><u>Costs</u></b>	<b><u>Dislocated</u></b> <b><u>Worker</u></b> <b><u>Program</u></b> <b><u>Costs</u></b>	<b><u>Admin</u></b>	<b><u>Statewide</u></b>	<b><u>Rapid</u></b> <b><u>Response</u></b>	<b><u>Totals</u></b>
<b>Item Description</b>								
1.	Award Amount							
2.	Total Receipts							
3.	Program Income Earned							
4.	Total Expenditures (cash disbursements)							
5.	Unexpended Funds =(2+3) - 4							
6.	Refund due to the State =same as 5 (unless zero or less)							
7.	Accrued Unpaid Expenditures							
8.	Closeout Costs							
9.	Available Funds for Carryover =(1+3) - (4+7+8)							
10.	Stand-in Costs							





# LOCAL ELECTED OFFICIALS(S) CERTIFICATION OF LIABILITY

**Instructions:** This certification must be notarized\*, journalized, or by resolution and signed by the Local Elected Official of the unit(s) of government that comprise the Workforce Investment Area of Sub-Area(s). Workforce Investment Areas or Sub-Areas established as a consortium require the signatures of the Local Elected Officials from each unit of government.

I/We, the undersigned do hereby acknowledge that the \_\_\_\_\_  
**Local Unit(s) of Government**  
 is/are liable and responsible for the following regarding the WIA program previously conducted in Workforce Investment Area # \_\_\_\_\_, Sub-Area # \_\_\_\_\_:

- Compliance with the Act, Regulations, and WIA policies
- The security, storage, and accessibility of WIA financial, property, and programmatic records
- Audits and audit resolution All costs related to WIA awards
- Unemployment compensation Unfunded leave balances of staff
- Unpaid liabilities Complaints and Grievances
- Transfer and/or disposition of property Returning any refunds/rebates received after closeout

*This liability is established in accordance with 117(d)(3)(B)(i) of the Act which states "...The chief elected official in a local area shall serve as the local grant recipient for, and shall be liable for any misuse of, the grant funds allocated to the local area..."*

I certify that, to the best of my knowledge, the information contained within this settlement/closeout package, for the appropriation years indicated, is correct and complete. Further, I agree to abide by all the provisions and certifications of the documents contained within this settlement/closeout package.

\*If Notarized option is selected, this form should be copied to allow for individual signatures in the presence of a notary.

Authorized Signature	Title	Date
Authorized Signature	Title	Date
Authorized Signature	Title	Date
Authorized Signature	Title	Date

### Notary Certification and Signature

Subscribed and sworn to, before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

My commission expires: \_\_\_\_\_ County of: \_\_\_\_\_

Signature of notary: \_\_\_\_\_

(Seal)

**FINAL PROPERTY INVENTORY CERTIFICATION AGREEMENT**  
(WIA-Acquired or JTPA Transferred Property Only)

Workforce Investment Area \_\_\_\_\_ Sub-area \_\_\_\_\_ County(ies) \_\_\_\_\_

Please check the appropriate box regarding what will occur with property and/or equipment. Proceed with completing the Inventory Certification Chart (page 6-d). Instructions and codes are included within pages 6-b and 6-c.

**A. Agreement Without Property (Do NOT Complete page 6-d)**

I hereby certify that no government property was furnished or acquired by the terms and conditions of the grant agreement. No further action is required regarding property certification.

**B. A New Agreement has been Approved (Complete page 6-d, Sections B and C)**

I hereby certify that the attached inventory listing is complete and that the property will be transferred to the indicated WIA entity(ies).

**C. A New Agreement has NOT been Approved (Complete page 6-d, Sections B, C, and D)**

I hereby certify that the attached inventory listing is complete and that the property will be returned to the Awarding entity within ninety (90) days of the release date of this agreement.

**D. Agreement With Property (Complete page 6-d, Sections B and C)**

I hereby certify that the attached inventory listing is complete and that it correctly describes all items of materials and equipment furnished to the Awardee for use in the performance of the grant agreement. The Awarding entity has been or will be reimbursed by the Awardee for all materials and/or equipment which as of this date have not been consumed in the performance of these agreements. It is our intent to purchase the property from the Awarding entity.

## INSTRUCTIONS for FINAL PROPERTY INVENTORY CHART

(WIA-Acquired or JTPA Transferred Property Only)

### Instructions:

**Check appropriate box to indicate funds negotiated were to be used for the acquisition of property:**

**Item A** If no WIA funds were used for the acquisition of property, or property was not transferred from JTPA, no further information is required.

**Item B** If WIA or JTPA funds were used for the acquisition of property, enter the following information in section (B) of the Final Property Inventory:

*Item #:* 1, 2, 3, ....etc.

*Identification #:* Enter an identification number such as the stock number, manufacturer's serial number, property tag number, or other identifying number

*Description:* Describe the property, e.g. Dell PC 486

*Location:* Enter the location of the property

*Date of Acquisition:* Date on which the entity assumed responsibility for the property

*Condition Code:* Enter the condition code (see "Condition Codes") that corresponds to the condition of the property

*Unit:* Enter the unit, e.g. "ea" for each, "dz" for dozen, "st" for set, etc.

*Quantity:* Enter the number of units acquired

*WIA, JTPA Unit Cost/*

*Non-JTPA Unit Cost:* Enter WIA, JTPA, and non-WIA share of the acquisition costs of each item. The sum of the three should be reflected in Total Cost

*Total Cost:* Total Cost must be equal to the total cost of the property

**Item C** If the property is being transferred to the new WIA entity, complete section (C) of Final Property Inventory indicating the WIA entity.

**Item D** If the property is not being transferred to the WIA entity, the property listed on the Final Property Inventory must be returned to the Awarding entity. Indicate by checking in section (D) of the Final Property Inventory.

**CONDITION CODES**  
To use in Certification Chart

1.	Unused-Good	Unused property that is usable without repairs and is identical or interchangeable with new items from normal supply sources.
2.	Unused-Fair	Unused property that is usable without repairs but is deteriorated or damaged to the extent that the utility is somewhat impaired.
3.	Unused-Poor	Unused property that is usable without repairs but is considerably deteriorated or damaged. Enough utility remains to classify the property as better than salvage.
4.	Used-Good	Used property that is usable without repairs and most of its useful life remains.
5.	Used-Fair	Used property that is usable without repairs but somewhat worn or deteriorated and may soon require repairs.
6.	Used-Poor	Used property that may be used without repairs but is considerably worn or deteriorated to the degree that remaining utility is limited or major repairs will soon be required.
7.	Repairs required-Good	Required repairs are minor -should not exceed 15 percent of original acquisition cost.
8.	Repairs required-Poor	Required repairs are considerable and are estimated to range from 16 to 40 percent of original acquisition cost.
9.	Repairs required-Poor	Required repairs are major because property is badly damaged, worn, or deteriorated and are estimated to range from 41 to 65 percent of original acquisition cost.
X	Salvage	Property has some value in excess of its basic material content but repair or rehabilitation to use for the originally intended purpose is clearly impractical. Repair for any use would exceed 65 percent of the original acquisition cost.
S	Scrap	Material that has no value except for its basic material content.



## TAX CERTIFICATION

Workforce Investment Area \_\_\_\_\_ Sub-area \_\_\_\_\_ County(ies) \_\_\_\_\_

### **Instructions:**

-Employee Federal ID Number      Enter the numerical identification issued by the Federal Government which is used to recognize the entity for tax liability.

In the performance of awards listed, I certify that I have complied with requirements of the law and the State WIA administration, State of Ohio regarding the obtaining of employer identification/account numbers, collection, payment, deposit, and reporting of Federal, State, and Local taxes and the provision of W-2 forms to employees/enrollees who are not now my employees. For present employees/enrollees, formerly employed under the award, W-2 forms will be furnished as specified in Circular E, Employers' Tax Guide.

Employer's Federal Tax Identification Number: \_\_\_\_\_

Workforce Investment Area \_\_\_\_\_ Sub-area \_\_\_\_\_ County(ies) \_\_\_\_\_

### ACCESS TO RECORDS

Authorized representatives of the United States Department of Labor and the awarding agency shall have timely and reasonable access to any pertinent books, documents, papers, or other records of the awardee in order to make audits, examinations, excerpts, and transcripts.

### RECORDS RETENTION

WIA program records, including but not limited to, sub-grant agreements, contracts, financial, EEO complaints, statistical and supporting documentation, must be retained for the longer of three (3) years after ODJFS acceptance of the final closeout expenditure report or until any unresolved audit findings, pending litigations or other legal claims have been fully resolved, unless a longer retention period is required in this specific award. Records for non-expendable personal property must be retained for three (3) years after final disposition of the property.

### RECORDS LOCATION

#### Instructions:

- Enter the street address where WIA records will be stored after settlement/closeout
- Enter name, title, address, and telephone number of contact person responsible for WIA records
- Enter the number of records boxes stored (Boxes must be numbered consecutively)
- Attach inventory listing with the following:
  - 1) Total number of record boxes stored (numbered consecutively 1, 2, 3, ... etc)
  - 2) Records contained in each numbered box
- Attach copies of prepaid storage contracts and prepayment receipts

After settlement/closeout, WIA financial, property, and programmatic records will be stored at the following physical location:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

After settlement/closeout, the contact person for access to these records will be:

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Phone: \_\_\_\_\_

- \_\_\_\_\_ Total number of record boxes stored (numbered consecutively 1, 2, 3, ... etc.)  
\_\_\_\_\_ (√) Inventory list of the contents of each of the boxes attached.  
\_\_\_\_\_ (√) Prepayment receipts and storage contracts attached.

## **ASSIGNMENT OF REFUNDS, REBATES, AND CREDITS**

Workforce Investment Area \_\_\_\_\_ Sub-area \_\_\_\_\_ County(ies) \_\_\_\_\_

Pursuant to the terms of Awards listed and for the total allotments as indicated on the Assignment of Refunds, Rebates, and Credits Chart and in consideration of the reimbursement of costs and payment of fees, as provided in the said agreement and any assignment thereunder, the \_\_\_\_\_  
Sub-recipient's Name  
(hereby called by the sub-recipient) does hereby:

- Assign, transfer, set over, and release to the Ohio Department of Job and Family Services all rights, title, and interest thereon arising out of the performance of the said sub-grants together with all the rights of action accrued or which hereafter accrue.
- Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits, or other amounts (including interest thereon) due or which become due, and to promptly forward checks to the State. The checks should be made payable to the Treasurer of the State of Ohio (ODJFS) and mailed to P.O. Box 182367, Columbus, Ohio 43218-2367 for any proceeds so collected.

Information should be submitted that indicates the exact grant fund which the original disbursement was made from.

- Agree to cooperate fully with the Ohio Department of Job and Family Services as to any claims or suits in connection with such refunds, rebates, credits, or other amounts due (including any interest thereon); to execute any protest, pleading, application, power of attorney, or other papers in connection therewith; and to permit the State to represent it at any hearing, trial, or other proceeding arising out of such claim or suit.

Complete the Assignments of Refunds, Rebates, and Credits Chart.



# WORKFORCE INVESTMENT ACT SETTLEMENT/CLOSEOUT

## AWARDEE'S RELEASE

Workforce Investment Area \_\_\_\_\_ Sub-area \_\_\_\_\_ County(ies) \_\_\_\_\_

Pursuant to the terms of the awards listed below, and in consideration of the expended and accrued sums for each appropriation year award, of which is listed the amounts paid and the amounts to be paid under said awards, \_\_\_\_\_ (hereinafter "Awardee") or its heirs or assignees, said Awardee hereby releases and discharges the State of Ohio Department of Job and Family Services, (hereafter "Awarding Entity") its officers, agents, and employees, from all liabilities, obligations, claims, and demands arising out of said awards except as stated in Schedule A (Release Exception Chart). A listing of accruals is delineated in Schedule B (Detailed Statement of Accruals).

**Claims after settlement/closeout for costs, which result from liabilities under the WIA program, will not be paid ninety (90) days after the transition has occurred, including unemployment insurance costs and workers' compensation claims.**

This Release has been executed this \_\_\_\_\_ day of \_\_\_\_\_, 2004.

Signature of Chief Elected Official \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_



## SCHEDULE B DETAILED STATEMENT OF ACCRUALS

*Unpaid bills in stated amounts, or in estimated amounts where the exact amounts are not available, by the Awardee, are as follows (listed by award):*

Administration/Appropriation Year: \_\_\_\_\_

Invoice Date	Vendor	Invoice or PO #	Cost Category	Amount	Expected Pay Date
			<b>Total</b>		

Adult/Appropriation Year: \_\_\_\_\_

Invoice Date	Vendor	Invoice or PO #	Cost Category	Amount	Expected Pay Date
			<b>Total</b>		

Youth/Appropriation Year: \_\_\_\_\_

Invoice Date	Vendor	Invoice or PO #	Cost Category	Amount	Expected Pay Date
			<b>Total</b>		

Dislocated Worker/Appropriation Year: \_\_\_\_\_

Invoice Date	Vendor	Invoice or PO #	Cost Category	Amount	Expected Pay Date
			<b>Total</b>		

Rapid Response/Appropriation Year: \_\_\_\_\_

Invoice Date	Vendor	Invoice or PO #	Cost Category	Amount	Expected Pay Date
			<b>Total</b>		

Statewide/Appropriation Year: \_\_\_\_\_

Invoice Date	Vendor	Invoice or PO #	Cost Category	Amount	Expected Pay Date
			<b>Total</b>		

## UNCLAIMED FUNDS

Workforce Investment Area \_\_\_\_\_ Sub-area \_\_\_\_\_ County(ies) \_\_\_\_\_

### **Instructions:**

- Copies of all unclaimed funds documentation shall be included as part of the Closeout Package, this includes:
  1. A copy of the completed forms which will be submitted to the Ohio Department of Commerce. The Workforce Investment Area is responsible for submitting these forms to the Department of Commerce, and a copy is to be submitted to the State.
  2. A copy of the check in the amount of total unclaimed funds, made payable to the Ohio Department of Commerce, should be submitted to the State.
  
- Further, any unclaimed funds which have not been submitted with the closeouts of previous years must be addressed immediately according to these instructions.
  
- Check one of the following:
  - \_\_\_\_\_ This WIA has no unclaimed funds to report.
  - \_\_\_\_\_ This WIA has reported **all** unclaimed funds on the appropriate forms and copies of this documentation and check(s) are attached to this closeout.