



DEPARTMENT OF
ADMINISTRATIVE
SERVICES

CHIEF FINANCIAL
OFFICE

Coronavirus State Fiscal Recovery Fund

(CSFRF)

Closeout Procedure for Legislative Member Projects

On or before June 30, 2024, the closeout Procedure will be initiated unless DAS provides the Recipient with a brief extension to expend their grant funding.

A Recipient may initiate the grant closeout process by either indicating in a quarterly report or via email the following:

- Grant funds are fully spent, and
- Project is fully complete (*or complete to the best of their ability given the time and funding available*).

The CSFRF¹ has two criteria to identify if a grant is eligible to start the closeout process.

1. Recipients² have fully expended their grant funds, and
2. Recipients have satisfactorily completed their project.
 - If the project is not satisfactorily completed due to extenuating circumstances, the Recipient must justify why. I.e., costs were higher than expected, availability of materials, manpower, contractors, etc.

Final Closeout Process

The following FINAL documents must be submitted:

- Recipient must prepare a Final Grant Closeout Narrative Report. *The Final Grant Closeout Narrative Report replaces the Annual Report due every July 15th.*
 - a. If the Recipient has submitted an Annual Report in the 90 days prior to notifying their analyst that their project is complete, the analyst may choose to rely on the Annual Report and waive the Final Narrative Report. Annual Reports can be accepted for closeouts between July 15th and October 15th.
- Recipient must submit Final Financial Status Report (*DAS to provide template*). *The most recent Quarterly Report may be accepted as the Final Financial Status Report if, in the analyst's judgement, it provides accurate and complete information. Analyst will document decision in the file.*
- Recipient must submit Administrative costs report within 45 days after the notification of Closeout. (If no Administrative costs were charged to the grant, then make a statement to that effect.) If the Closeout Narrative Report is submitted

¹ The DAS CSFRF grant program is funded through the federal Coronavirus State and Local Fiscal Recovery Funds program. DAS administers only the State Fiscal Recovery Funds. The Local Fiscal Recovery Funds are received and managed by local governments. The federal government commonly refers to the CSLFRF program as the SLFRF program.

² DAS is the recipient of the federal funds and passes through funds to subrecipients through grant agreements. The grant agreements refer to the grantees as Recipients and to be consistent with the grant agreement we are referring to our subrecipients as Recipients in this procedure.

through Smartsheet the grantee may check the box to indicate that no direct administrative costs were charged to the grant and that meets the reporting requirements. If there were administrative costs, the grantee should choose yes and attach the report through Smartsheet.

- The Analyst should review the grant file to verify that the Recipient has submitted 1) Project Performance Plan (PPP), 2) required annual reports, and 3) required quarterly reports.
 - The Analyst should email a list of any missing reporting document(s) and provide template if needed.
- The Analyst should verify that the risk assessment and an appropriate level of monitoring has been completed for the recipient.
 - If a risk assessment and monitoring have not been completed, the Analyst will need to complete the risk assessment and level of monitoring prior to the closeout of the grant.
- If grant expenditures change, the Recipient must notify DAS immediately and submit a corrected quarterly report and/or an administrative costs report within 30 days of notifying DAS.

Once all required documents are returned, the Analyst will:

- Ensure all reporting has been completed.
- Review expenditure reports.
- Perform a final review to determine that all expenditures were for allowable costs within the period of performance.
 - If Analyst discovers unallowable costs or errors in the reporting of expenditures, these must be resolved prior to closing out the grant.
- If Recipient grant funds are unspent, they must be returned to DAS within 90 days. Please contact your Analyst for further information.