

U.S. Department of Labor  
Employment & Training  
Administration

*Lessons Learned From the Field*  
Division of Financial Management  
and Administrative Services

# *Lessons Learned*

- Are You Doing What Federal Regulations Require?
- Are You Reading Your Grant?
- Are You Doing What You Said You Would Do?

# *Lessons Learned*

- **Monitoring**
  - Subgrantees
  - Vendors
- **Grant Agreement**
- **Documentation**

# *Lessons Learned*

- Procurement
- Awarding Contracts
  - Purchases
  - Memorandum of Understanding
  - Complete Contracts

# *Lessons Learned*

- **Financial Reporting**
- **Cumulative vs. Non-Cumulative**
- **Accrued Expenditures**
  - **Administrative Costs vs. Program Costs**
  - **Certification**

# *Lessons Learned*

- Interest
- Fees
- Program Income

# *Lessons Learned*

- **Indirect Cost**
- **Cost Allocation Plan**
- **Personnel Costs**
- **Resource Sharing**

# *Lessons Learned*

- **Cash Management System**
- **Financial Policies and Procedures**
- **Incident Reporting**  
**OIG Hotline: 800-347-3756**
- **Audits**



# *Lessons Learned*

- **Inventory**
- **Equipment purchases**
- **Safeguarding Property**
- **Limited Use of Equipment, Facilities and/or Property**

# U.S. Department of Labor

**Employment and Training Administration**

**Attn: Ms. Helen N. Parker**

**61 Forsyth Street, S.W., Room 6M12**

**Atlanta, Georgia 30303**

**Questions?**

The background of the slide is a solid blue color. In the lower half, there are several thick, parallel diagonal stripes that run from the top-left towards the bottom-right. These stripes are a slightly darker shade of blue than the background, creating a subtle pattern.