Purpose

The purpose of this job aid is to document the procedures for closing (archiving) a subaward. The entire process is made up of the following sections which are split between the AMT students and GCOs. The high-level process is documented in WI-MS-110. A flowchart summarizing this process has been filed in the SharePoint Post Award site folder> ACCTG>Subaward_Closeout.

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Additional Guidance:

AMT AD Procedures:

1.   AMT GCO-NOTIFICATION OF SUBAWARD CLOSEOUT

A "Subaward Closeout" AMT task is initiated 30 days before the obligation end date.   Tasks are system-generated on a monthly basis and default to a status of "Not Started". The GCO must review the new task to confirm agreement has come to an end, in order to initiate student procedures for requesting the final invoice and closeout documents from each sub recipient. WI-CP-05 contains the instructions for generating the list which creates the subaward closeout tasks.

For each Subaward Closeout Task ("Task") within their SharePoint AMT Task List, the GCO is responsible for completing the following steps prior to the subaward end date and/or within 30 days of the Task creation:

1.1.   Contact the PI/RA to confirm the subaward is closing, or whether a modification is necessary.
    1.1.1.   If there is a pending modification for the sub agreement, then update comments within the task, and change status to "Deferred". Delete the task upon full execution of the modification. Follow steps outlined in WI-EP-140 as needed for modifications.
    1.1.2.   Once the PI/RA has confirmed the subagreement should be terminated, continue to Step 1.2.
    1.1.3.   If the account is terminating but a new account is being opened to continue funding in a subsequent year of the project, see "FAQ" section of this job aid.
1.2.   Update and verify the information on the Task:
- In the Comments field include: "MMDDYY Initials: Subaward ready for closeout documents."

- Using the information from the previous bullet, update the "Due Date" field to show the date when the closeout documents are due back from the subrecipient.

- Update the "Task Due Date" field. The date entered should be 60 days after the termination date of the award.

- Change the task status to "Subaward – Initial Setup" which will prompt the students to start their process for creating/sending the closeout document request to the subrecipient.

2.   STUDENT - SUBAWARD ACCOUNT PRE-FINAL

2.1.   Open each Task with a status of "Subaward - Initial Setup" and complete following steps from Fiscal Reconciliation Job Aid-Preparation WI-CP-05:
- Turn off IDC
- Change account status to Terminated

2.2.   Within the SharePoint Award file: **Awards > Coeus Award # > Subawards > Agency Org/Acct #** create a "Closeouts" folder.
- Documents saved in the Closeout folder should follow naming convention "XX-XXX [description of document]" and include, but not limited to:
  - Closeout Documents prepared from template
  - Email Request to Subrecipient for Closeout Documents (can be deleted once signed documents are received)
  - Email from Subrecipient with signed Closeout Documents

  o Email requesting for Purchasing to close PO to zero balance

2.3. Copy and paste the link for the "Closeout" folder into the Description field of the Task.

2.4. Proceed to Step 3.

3. STUDENT - CLOSEOUT DOCUMENT PREPARATION

3.1. Review the Comments within the Task and verify no closeout documents are in progress.

3.2. Open the subaward record within the Coeus Subcontract Module. Verify the Payment Type on the "Others" tab.

3.3. Based on the Payment Type, use the table below to determine the correct template to use for the closeout document file.

Payment Type	Closeout Document Template Name
Cost Reimbursable	Subaward Closeout Documents Cost Reimbursable
Fixed Price	Subaward Closeout Documents Fixed Price
Foreign	Subaward Closeout Documents Foreign

3.4. Locate the appropriate template in the Closeout folder at the following location in SharePoint: **Post-Award Home > ACCTG > Subaward Closeout**

3.5. Save a copy of the proper template to the SharePoint subaward "Closeout" folder with the following naming convention: "XX-XXX Subrecipient Name CO Docs"

3.6. Within the template, update the fields in the "Input Information Here" section using information from the Coeus Subaward record and last fully executed subaward modification.

3.7. Save changes and proceed to Step 4.

4. STUDENT - SUBMIT CLOSEOUT DOCUMENTS TO SUBRECIPIENT

4.1. Closeout documents should be sent to the subrecipient requesting their response and then follow-up emails will be sent when no response is received.

  4.1.1. Email templates are located on SharePoint for these requests: **Post-Award Home > ACCTG > Subaward Closeout >Email Templates** *Open and save a COPY of the appropriate email template to another location. Do not save over the template.*

4.2. Initial request to subrecipient: Use the email template labeled "Request for Closeout – Initial Request to Subrecipient.msg"

  4.2.1. Update the following information in the copy version of the email template:

- "To" field = list the main point of financial and administrative contact for the subrecipient per the last fully executed modification or the "subrecipient commitment form". *Both of these documents are found within the Subaward's Sharepoint folder.*

- "Subject" field =update with the specific Subaward's information.
- In the body of the email, update items in RED font.
- Attach the prepared closeout documents, see Step 3 above for preparation steps.

    4.2.2.   Submit this initial request to the subreceipient on approximately the subagreement end date.

    4.2.3.   Verify the information above and send email.

    4.2.4.   Save a copy of the email, as "XX-XXX Sent CO Docs.msg" to the SharePoint Subaward "Closeout" folder.

4.3. Within the Coeus Subcontract Module, update the "Closeout" tab by completing the "Closeout Type" and "Date Requested" fields for each of the documents contained in the Closeout packet provided to the subrecipient.

4.4. Update the SharePoint Task.
- Follow-up Date field = 30 days after the termination date. *This is when the 1st follow-up message will occur, if no response is received within that timeframe, see Step 4.6for timing of further communications.*
- Status field = "Subaward-Approvals"
- Description field = Add comment "MMDDYY Initials: Send CO docs to POC"

4.5. Proceed to "Process Fully-Executed Closeout Documents" instructions when all closeout documents have been received by the Follow-up Date.

    4.5.1.   If no response from the subrecipient, proceed to Step 5 for additional guidance contacting the subrecipient.

4.6. Example timeline for entering Task follow-up dates:

Example Timeline for Task Follow-up:	Date
Award Termination Date	6/30/15
Task Due Date, 60 days after award end date	8/29/15
Initial request, approx. termination date	6/30/15
1st Follow-up, 30 days after termination	7/30/15
2nd Follow-up, 45 days after termination	8/14/15
After 60 days pass, approximately 2 weeks after 2nd follow-up occurs, if no response then move to "Subaward-GCO Follow-up" status.	8/29/15+

5.   STUDENT – FOLLOW-UP ATTEMPTS TO OBTAIN RESPONSE FROM SUBRECIPIENT

5.1. Complete 1st follow-up request if no response, or only partial response, is received from the subrecipient. Complete this correspondence approximately 30 days after the termination date.

    5.1.1.   Complete the email template "Closeout 1st Follow-up Request". Follow Steps 4.1in the preceding section to locate the email template.

    5.1.2.   Save a copy of the email as "XX-XXX Sent CO Docs 1st Follow-up.msg" to the "Closeout" folder within the SharePoint Subaward folder.

    5.1.3.   Update the SharePoint Task.

- Follow-up Date field = Due Date. This is 60 days after the termination date.
- Description field = add note "MMDDYY Initials: 1st follow-up request for CO docs sent to POC".

5.2. Complete 2nd follow-up request if response is not received from the sponsor by the Due Date for this Task.

    5.2.1.   Complete the email template "Closeout 2nd Follow-up Request". Follow Step 4.1 above to locate the email template.

    5.2.2.   Open the email template and update the following information:

- "To" field = list the same email addresses used on the initial email request.
- "Cc" field = list the assigned AMT GCO and ASU department RA contact.
- "Subject" field = update blanks with the same information used in the initial email request.
- In the body of the email, update the items in RED font.
- Attach the last follow-up message to this email. Confirm that the closeout documents are included in the attachment.

    5.2.3.   Save a copy of the email as "XX-XXX Sent CO Docs 2nd Follow-up.msg" to the "Closeout" folder within the SharePoint Subaward folder.

    5.2.4.   Update the SharePoint Task.

- Follow-up Date field = 2 weeks from date of 2nd request email (approx. 60 days after termination date).
- Description field = add note "MMDDYY Initials: 2nd follow-up request for CO docs sent to POC".

5.3. Skip to Step 6 when all closeout documents have been received by the Follow-up Date. Otherwise, proceed to Step 5.4.

5.4. Initiate GCO follow-up after 2nd Follow-up attempt does not yield a response from the subrecipient.

    5.4.1.   Update the Task and reassign it to the GCO.

- Status = change to "Subaward – GCO Follow-up".
- Description field = add note "MMDDYY Initials: Sponsor has not responded, reassigning for GCO follow-up".

5.5. **AMT GCO Follow-up Step:** When further follow-up is required by the GCO to make additional contact attempts with the subrecipient, then the GCO should involve the PI and RA, confirm the contact information that was used on prior attempts is current, and if necessary, call the institution.

    5.5.1.   If GCO is unsuccessful in their attempts to contact and obtain the completed Closeout Packet, then an "Administrative Closeout" should be pursued. See instructions in Step 11.

5.6. When all closeout documents have been received, forward documents to the awards.management@asu.edu inbox, stating in your message that – *'The attached closeout documents have been received, please file and proceed with closeout steps.'*

    5.5.2.   Reassign Task back to students to finalize the closeout.

        5.5.2.1.   Update the Task as follows:

- Status = "Subaward-PO Closeout"

- Follow-up Date = todays date
- Description = add note "MMDDYY initials: Closeout documents have been received and forwarded to awards.management@asu.edu."

5.7   **STUDENT Step:** Upon receipt of fully executed closeout documents into awards.management@asu.edu, proceed to Step 6.

6.   STUDENT - PROCESS FULLY-EXECUTED CLOSEOUT DOCUMENTS

6.1. Completed Closeout Packet is received into the awards.management@asu.edu inbox.

6.1.1.   If an "Administrative Closeout Memorandum" is received from the AMT GCO, treat as if this is the Signed Closeout Packet received from the subrecipient.

6.2. Review closeout documents and verify all forms are properly completed and signed. For missing forms, return to Step 5.
Cost-Reimbursable Awards:

- Subrecipient Release
- Subrecipient's Assignment of Refunds, Rebates, and Credits
- Inventory of Property
- Report of Inventions and Subawards

Fixed Price or Foreign Awards:

- Subrecipient Release
- Inventory of Property
- Report of Inventions and Subawards

6.3. Save the email with the signed closeout documents in the Subaward's Closeout folder in SharePoint as "XX-XXX Signed CO Docs".

6.4. Within the Coeus Subcontract Module in the "Closeout" tab, update the "Date Received" field for each document in the package.

6.5. Review the "Report of Inventions and Subawards" form. If the checkbox "was* conceived" is 'checked', complete the following steps. Otherwise, skip to Step 6.6.

6.5.1.   Locate the email template - "Positive Inventions Report – Subawards" located on SharePoint: **Post-Award Home>ACCTG>Subaward Closeout>Email Templates**

6.5.2.   Open email template and update the following information:
- In the body of the email, update the items in RED font.
- Attach the positive inventions report completed by the subrecipient.
- Verify all information is correct and send email to AMT AD.

6.6. Review the "Inventory of Property" form. If the checkbox "property was acquired" is 'checked', complete the following steps. Otherwise proceed to step 6.

6.6.1.   Open the "Positive Property Report – Subaward" email template located in SharePoint: **Post-Award Home>ACCTG>Subaward Closeout>Email Templates**

6.6.2.   Open email template and update the following information:

- In the body of the email, update the items in RED font.
- Attach the positive property report completed by the subrecipient.
- Verify all information is correct and send email to AMT AD.

6.7. Verify the Final Invoice has been received and approved by the GCO.

6.7.1.   'Final' Invoice payment has posted to the account. Proceed to Step 6.8.

6.7.2.   'Final' Invoice has not been received - follow steps in the Subaward Invoicing Process Job Aid (WI-MS-80) to create a new task, contact subrecipient and obtain GCO approval for payment.

6.7.2.1. Update the Subaward Closeout Task notes stating that Closeout is *'pending final invoice'*. Status="Subaward-Approvals". Add a 'Follow-up Date' to the task for 2 weeks out.

6.8. Update SharePoint Closeout Task.

- Change "Follow-up Date" field to today's date.
- Change Status field to "Subaward – PO Close".
- Update Description field with a note confirming signed closeout document have been received.
- Proceed to Step 7.

7.   Student - Close Purchase Order (PO)

7.1. Verify that the Subaward is ready for closeout.

7.1.1.   Verify that all invoices are paid and posted to Advantage.

7.1.2.   Verify in the Coeus Subcontract Module the total on the "Amounts Released" tab = total reported on the "Subrecipient Release" form = Advantage G-210 report of direct costs.

7.2. Check the status of the PO in Advantage.

7.2.1.   Locate the Purchase Order number associated with the subcontract. Found in the Coeus Subcontract Module>"Subcontract" tab>"Current PO #" field.

7.2.2.   Open Advantage and locate the **'OPHD' screen**:
Action: 'L', Screen: 'OPHD', enter
Action: 'S', Transaction ID: 'SC XXXXXXXXXX', enter.

7.2.2.1. Review the "Closed Date" field on the bottom of the screen. If there is a date entered in this field and direct cost encumbrances on the G-210 report = $0, then skip to step 7.5.

7.2.2.2. *If there is no "Closed Date",* proceed to step 7.3.

7.3. Submit request to ASU Purchasing to close the PO to $0 using the email template "Purchasing Request to Close PO" located in SharePoint: **Post-Award Home>ACCTG>Subaward Closeout>Email Templates**

7.3.1.   Save email in the Subaward Closeout folder on SharePoint using naming convention "XX-XXX Sent Request to Purchasing to Close PO".

7.3.2.   Update the Task.

- Change the "Follow-up Date" field to 5 days out.
- Update Description field to add comment "MMDDYY Initials: Sent request to Purchasing to close out PO".

7.4. Follow-up every 5 business days with Purchasing until a response is received that they have closed the PO. Once confirmed, proceed to step 7.5.

7.5. Open the Coeus Subcontract Module and update the "Amount Info" tab by clicking the "Change" button.
- Subtract the amount "Available" so that it reflects $0 obligated/anticipated.
- In the "Comments" field add comment "MMDDYY Initials: PO closed"

7.6. Verify if budget transfer is required.
- For Advantage balances < than $1.00 in "Funds Available", skip to Step 9.
- For Advantage balances > or = to $1.00 in "Funds Available", proceed to Step 8.

8.   STUDENTS - TRANSFER UNUSED SUBAWARD BUDGET

8.1. For Advantage balances greater than or equal to $1.00, send an email to notifications@asu.edu to request an activation task be created and assigned to the GCO to transfer unused funds from subaward account to parent account. Include a screenshot of the G-210 statement within the body of the email.

8.2. Proceed to Step 9.

9.   STUDENT - FINAL SUBAWARD CLOSEOUT

9.1. Open subaward in Coeus Subcontract Module in edit mode.
- Update the "Status" from "Active" to "Closed (Archived)".
- Add today's date to the "Closeout Date" field.
- Save changes.

9.2. Update the Task.
- Change Status to "Subaward – GCO Approval" to reassign task to AMT GCO.
- "Description" = "MMDDYY Initials: Subcontract archived, ready for final GCO review to close account."

10. AMT GCO - FINAL REVIEW OF CLOSEOUT DOCUMENTS

Subaward Closeout Tasks which are ready for the AMT GCO's final review will have a status of "Subaward – GCO Approval".

10.1. Ensure that all preceding steps have been completed by the AMT Student.

- Closeout documents are completed and saved in the "Closeout" folder in SharePoint Award file.
- 'Final' Invoice has been paid and is recorded in Coeus and SharePoint.

- Ensure that <u>Total Amount reported on the "Subrecipient Release" form=Coeus Subcontract "Amount Released" tab = Advantage G-210 direct cost</u>.
- Subaward is in "Closed (Archived)" status in the Coeus Subcontract Module.

10.2.　Update Task "Description" field in the Subaward Closeout task to document your review and any pending items (i.e. final invoice is paid, budget transfer is completed, etc.). <u>Once all pending items are resolved, refer to WI-CP-10 (Final Adjustment section) to continue the final financial *account* review in the *Coeus Awards* module.</u>

ADDITIONAL GUIDANCE:

11. AMT GCO - ADMINISTRATIVE CLOSEOUT MEMORANDUM

11.1　If subrecipient continues to be non-responsive, and the GCO has exhausted available resources to obtain a response, then GCO should complete the following steps to request administrative closeout of subagreement:

11.1.1.　Update the "Description" field within the Subaward Closeout Task to note the follow-up actions that occurred and include the recommendation to execute a Closeout Memorandum.

11.1.2.　Draft the Closeout Memorandum. Locate template in SharePoint: **Post-Award Home > ACCTG > Subaward Closeout**

11.1.3.　Email the Memo to the AMT AD requesting signature on the memo. Email should include a link to the Subaward Closeout Task and an explanation for the request.

11.2　When AMT AD returns PDF copy of signed memo to GCO via email, complete the following steps:

11.2.1　Open the "Closeout Memorandum" email template located in the SharePoint and attach the AMT AD signed memo.

11.2.2　Send signed Closeout Memorandum to Subrecipient POC using the "Closeout Memorandum" email template located in the SharePoint: **Post-Award Home>ACCTG>Subaward Closeout>Email Templates**

11.2.2.1　Forward copy of 'sent' email to awards.management@asu.edu requesting the students to 'file and process the attached closeout memorandum as the final subaward closeout document'.

11.2.3　Open Subaward Closeout Task and update the following fields.

- Reassign to students; 'Status' ="Subaward – PO Close".
- Change Task Due Date to today's date.
- Update the Description field to include comment "MMDDYY Initials: Closeout memo executed. Proceed with closeout."

12. AMT AD - REVIEW CLOSEOUT MEMORANDUM

12.1.　Open the Subaward Closeout Task and review the progress made on follow-up with the subrecipient.

12.2.　Assess the risk on not obtaining the closeout documents from the subrecipient.

12.3.　For high risk closeouts, determine actions for mitigating the risk and execute those actions. Otherwise, for low or mid risk closeouts, move onto next step.

12.4.　Sign the memo and return PDF copy of signed memo, via email, back to AMT GCO.

13.　AMT AD - PROCESS POSITIVE INTELLECTUAL PROPERTY REPORTS

13.1.　Locate the NOA for the award and verify the intellectual property (IP) reporting requirements.

13.2　Based on reporting requirements, work with students to include subrecipient's IP report into our final report.

13.2.　Some sponsors require subrecipients to report on either a DD882 or HHS568 form. If this is the case, send a request to the subrecipient for the report.

13.4.　Update Coeus Subaward record.

　　13.4.1.　Open the Closeout tab for the subaward in edit mode.

　　13.4.2.　Click the "Final Patent" line.

　　13.4.3.　With the "Final Patent" line highlighted, update Comments field noting the IP reporting requirements and actions taken.

14.　AMT AD - PROCESS POSITIVE INVENTORY REPORTS

14.1.　Locate the NOA for the award and verify the equipment reporting requirements.

14.2.　Based on reporting requirements, send an email to Property-Q@asu.edu noting equipment reporting requirements. ASU Property Control will make the determination on whether the subrecipient's report needs to be included in ASU's report.

14.3.　Save email in SharePoint Subaward Closeout folder.

14.4.　Update Coeus Subaward record.

　　14.4.1.　Open the Closeout tab for the subaward in edit mode.

　　14.4.2.　Click the "Final Inventory" line.

　　14.4.3.　With the "Final Inventory" line highlighted, update Comments field noting the equipment reporting requirements and actions taken.

15.　AMT STUDENT - CLOSEOUT WITH EARLY TERMINATION MODIFICATION

Early termination of a subaward will require a modification to the period of performance and/or obligated funds. Subawards can be terminated for a number of a reasons, the most notable being performance issues or a transfer of work. When the PNT – Subawards Team sends the modification for early termination to a subrecipient, Closeout Documents should be included with the request and saved in the subaward modification folder in SharePoint. PNT-Subawards will be responsible for contacting the subrecipient to obtain the signed closeout documents, however, AMT is responsible for ensuring these documents are received and reviewed. The awards.management@asu.edu inbox will be copied on PNT's initial email to the subrecipient and when the closeout documents are received. When these

email notifications are received by AMT, the following process should be followed for management of the closeout documents.

15.1. Using the Manual Task Set-up instructions below, create a new Subaward Closeout task in the AMT Task List using information from the email sent by the PNT – Subawards Team.
- Status: "Subawards - Approvals"
- Follow-up Date: *Use timeline detailed in Step 5.*
  - o If PNT receives the completed Closeout Packet, they will forward to the public inbox.
- Due Date: 60 days from date of PNT communication.
- Update Description with a note, "MMDDYYY Initials: PNT Subawards requested Closeout documents with modification from subrecipient." Add a link to the PNT-Subawards SharePoint task, found at SharePoint: PNT Page > Subawards Task List > "Pending Subrecipient Signature"

15.2. Complete Step 2, above.

15.3. When closeout documents are received in the awards.management@asu.edu inbox, complete Step 6, above.

16. MANUAL SETUP OF SUBAWARD CLOSEOUT TASK

16.1. Go to the AMT Task List in SharePoint.
16.2. Select "New".
16.3. Update fields within task.
- Account Number = Coeus Account Number
- Coeus Award Number
- AP Doc Number = Abbreviated Subcontract Number formatted as XX-XXXX. (ex: 2010363 = 10-363)
- Department
- PI
- RA
- Task Type = Subaward Closeout
- Assigned To = AMT GCO
- Status field: *select one of the following*
  - o "Subaward – Not Started" = Default for an auto-generated task in GCO queue"
  - o "Subaward - Initial Setup" = Initial task review and update has been performed by GCO, task is awaiting Student action
  - o "Subaward – Approvals" = Student has submitted request for Closeout Documents to subrecipient, awaiting response.
  - o "Subaward – GCO Follow-up" = Task requires GCO follow-up (ex: unresponsive subrecipient)
  - o "Subaward – Close PO" = Closeout Documents have been received from subrecipient. The Closeout Documents are under review and steps in progress to close the associated purchase order.
  - o "Subaward – GCO Approval" = All steps to close the purchase order have been completed, subagreement has been "archived" and is ready for final GCO review.
- Project End Date = Termination Date
- Follow-up Date = follow appropriate instructions within this Job Aid
- Due Date Field = follow appropriate instructions within this Job Aid

- Team #

FREQUENTLY ASKED QUESTIONS:

1. **Coeus to Advantage reconciliation of invoices/expenditures.** "Amounts Released" tab for invoice records cannot be reconciled to the actual Advantage expenditures/revenue. Expenditures after reconciliation. Check for 'use tax' fees that may have been applied to the account.

   1.1. S OPHD SC# enter

   1.2. L, OPCD, enter

   1.3. Check the UT field, "tax code". This field should be "TO" for all sponsored projects. If anything else, then contact Advantage Help to resolve.

2. **Multi-year project accounts.** New accounts are being created for a subsequent year of funding. The funding is issued under the same agreement, with no break in funding, but we have terminated the original account and opened a new account to continue funding the existing subrecipient. *ASU standard procedure is to issue a new subagreement when a new project account is created. The new account number should be referenced in the terminating subcontract account in Coeus, on the "Funding" tab. In the comments field, state that the project is is continuing under the same agreement however a new account has been created for internal purposes. Therefore closeout documents are not necessary at this time and will be obtained at final expiration of the original agreement.