The North Carolina Pandemic Recovery Office (NCPRO)

Subrecipient Closeout Readiness Checklist

State Fiscal Recovery Fund (SFRF)

Technical Assistance Resource

Purpose: The pass-through entity (PTE) may share this **optional checklist** with its subrecipients. Subrecipients should use this checklist to prepare their SFRF subaward for closeout. Each item identifies a requirement that should be supported by documentation maintained in the subrecipient's file. If any item cannot be checked, the subrecipient should work with its PTE to resolve the issue before closeout. Resolve any gaps promptly so closeout can proceed on time and in compliance with applicable SFRF, Federal, and North Carolina state guidelines and regulations.

Programmatic Completion

Check	Description
[ ]	All funded work is complete.
[ ]	Deliverables have been submitted and accepted by the PTE.
[ ]	Performance objectives have been met and documented in the file.

Financial Completion

Check	Description
[ ]	Required final invoice(s) and financial reports submitted.
[ ]	Costs have been reconciled and are allowable.
[ ]	No unspent or unobligated balance remains†.
[ ]	No outstanding financial obligations remain.

†: Any remaining balance has been returned to the PTE as required.

Compliance Completion

Check	Description
[ ]	Required final financial and performance reports have been submitted.
[ ]	Monitoring findings are resolved, and corrective actions are completed and accepted.
[ ]	Equipment/property disposition has been addressed, if applicable.
[ ]	Confirm that the Unique Entity Identifier (UEI)/SAM.gov verification record is retained in the file.

A Complete, Defensible File

Check	Description
[ ]	Confirm that the file shows what was accomplished and accepted.
[ ]	Confirm that the file shows how funds were spent.
[ ]	Confirm that the file shows why expenditures were allowable under the approved budget.
[ ]	Confirm that the file shows how compliance requirements were met.

Post-Closeout Readiness

Check	Description
[ ]	Records are organized and retained for at least five years from the end of the grant agreement under 09 NCAC 03M .0202 and .0703, plus one additional year per NCPRO guidance, through at least **December 31, 2032**, and longer if audit exceptions or other applicable requirements extend the retention period.
[ ]	A designated person is responsible for producing records on request.
[ ]	Single Audit status has been confirmed, if applicable, including: • whether a Single Audit is still needed, scheduled, or completed; • whether any audit findings are applicable to this specific award; • whether corrective actions as a result of audit findings have been implemented.

This checklist is a closeout readiness tool and does not replace applicable statutes, regulations, award terms, or organizational policies. It is for internal planning purposes only and is not required by NCPRO. If you have questions, contact your NCPRO Grant Manager.

Notes

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