

The North Carolina Pandemic Recovery Office (NCPRO)

Subrecipient Closeout Conversation Guide

State Fiscal Recovery Fund (SFRF)

Technical Assistance Resource

Purpose: The pass-through entity (PTE) may use this **optional guide** with each subrecipient during subaward closeout. This collaborative process helps the subrecipient complete closeout activities, maintain thorough documentation, and prepare the award for future audit or oversight. Begin discussions early, ideally six months before the grant end date, with a follow-up at three months or sooner if needed, so any gaps can be addressed before closeout deadlines.

Open the conversation (before the deadline)

Check	Description
☐	Send written notice six months before the grant end date, with a follow-up reminder three months later.
☐	Confirm the period of performance and the target closeout date.
☐	Explain that closeout confirms completion of work, reconciliation of funds, and satisfaction of compliance.
☐	Set expectations. Closeout takes time, so we are starting early on purpose.

Walk through completion

Check	Description
☐	Discuss whether all funded work is complete and whether the deliverables have been accepted.
☐	Confirm that final invoices, financial reports, and the final performance report have been submitted.
☐	Discuss whether any unspent or unobligated balance remains and how it will be returned.
☐	Check whether any outstanding financial obligations still need to be cleared.
☐	Confirm any audit or monitoring findings are resolved and corrective actions are complete and accepted.

Review the file together

Check	Description
☐	Confirm the file documents clearly tell the story of the award: 1) what was accomplished, 2) how funds were spent, 3) why expenditures were allowable, and 4) how compliance requirements were met.
☐	If there were any budget modifications or scope changes, confirm they are documented.

Close any gaps

Check	Description
☐	Address unspent balances, unreconciled costs, missing documentation, and pending corrective actions.
☐	Name each open item, if any, and agree on a target date and owner responsible for completion.

Set up life after closeout

Check	Description
☐	Confirm records are 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.
☐	Confirm there is a named records owner, as well as a transition plan should this person depart, who can locate and produce the file after closeout.
☐	Confirm Single Audit status, if applicable, and whether any findings or follow-up affect the SFRF award.
☐	Remind the subrecipient that closeout ends the award, but not their ongoing responsibilities, including record retention and responding to future audit or oversight requests.

Anchor question to plant with every subrecipient:

"If an auditor reviewed this award years from now, would the file clearly tell the story of completion and compliance?"

Notes

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