

## Section 8.2: Final Reporting

### PURPOSE AND POLICY

This chapter establishes the policies and procedures controlling grant closeouts in compliance with [State of Arizona Accounting Manual \(SAAM\) 70.35](#), Close-out and Records Retention When the State is a Grant Recipient. Closeout requirements for federal grants are included in Uniform Guidance (2 CFR 200) [§200.343 Closeout](#); Uniform Guidance requires a 90-day closeout. As [SAAM policy 70.05](#) states that grants shall be established in eCivis, grant closeout activities should be managed within the eCivis or eCivis Subrecipient (SRM) environment.

The grant closeout process stated in this manual governs those actions that a grant recipient must take when the recipient and/or grantor determines that the grant has ended or all applicable administrative actions and the grant program is completed. [Section 8.1](#) describes the conditions for award close-out; [Section 8.2](#) includes information regarding final reporting requirements; [Section 8.3](#) provides a guide to final statewide systems updates; [Section 8.4](#) covers after actions and lessons learned; and [Section 8.5](#) discusses document retention.

### CLOSEOUT TIMEFRAMES

Timely and accurate subaward closings must be completed by the subrecipient and grant program manager. For those subaward programs that are federal passthrough or federally funded, Uniform Guidance requires a 90-day closeout (200.343). Additionally, Uniform Guidance requires passthrough entities provide subrecipients all information regarding the closeout of subawards that would include compliance with that 90-day timeframe. Therefore, passthrough entities should give consideration to any requirements that it might need to impose on subrecipients to meet its reporting obligations to the originating source or funder.