

ONAP TRAINING

Basic Financial Management and Audit Preparation



TRAINING AGENDA

October 28-30, 2025 | 8:30am–4:30pm Central Time

There will be breaks throughout the training

DAY 1: TUESDAY, OCTOBER 28

Basic Financial Management – Part 1

8:30am-4:30pm **Section 1:** Introduction, Purpose, & Objective

Section 2: Overview of the NAHASDA and the Uniform Guidance

Section 3: Accounting System to Identify and Track Federal Grant Activities

Section 4: Accounting Records, Source Documents, Record-Keeping & Retention Requirements

Section 5: Accounting Systems and Internal Controls

DAY 2: WEDNESDAY, OCTOBER 29

Basic Financial Management – Part 1 continued

8:30am-4:30pm **Section 6:** Budgeting

Section 7: Procedures for Accessing IHBG Grant Funds

EXERCISE: Review sample written procedures as required under 2 CFR Part 200.302(6)

Section 8: Procedures for Allowable Costs

EXERCISE: Review sample written procedures for determining the allowability of costs per 2 CFR 200.302(7)

TRAINING AGENDA *(continued)*

DAY 3: THURSDAY, OCTOBER 30

Audit Preparation – Part 2

8:30am-4:30pm **Section 1:** Audit Purpose & Requirements

Section 2: Audit Requirements

Section 3: Single Audit Compliance Requirements

Section 4: Grant Compliance of Major Programs

Section 5: Audit Responsibilities on Report Findings

Section 6: Audit Report & Opinion

Summary, Q&A, & Review of Resources