

ONAP TRAINING

Intermediate Financial Management



VIRTUAL TRAINING AGENDA

July 25-27, 2023 | 9:00 am – 4:00 pm Pacific Time

DAY 1: JULY 25, 2023

9:00 am – 4:00 pm

Section 1: Opening Session: Introductions and virtual training protocols

- Introductions
- Purpose and description of training
- Overview of NAHASDA and 2 CFR Part 200

12:00 pm – 1:15 pm
Lunch Break

Section 2: Financial Management System Standards (FMS)

- Administrative Requirements for NAHASDA and 2 CFR requirements
- Grant system design considerations
- Policies and procedures requirements

Section 3: Budgets – Plan, Maintain, Analyze and Report

- Budget Process and budgeting for IHP

Section 4: Financial Management Reports

- Explore communication tools for financial management reporting

DAY 2: JULY 26, 2023

9:00 am – 4:00 pm

Section 5: Basics of Governmental Accounting

- Introduction to Governmental Accounting
- Cover the terminologies used in governmental fund accounting and what they mean.
- Basis of accounting and the measurement focus for each fund group (Government Funds vs Proprietary Funds)
- Discuss the two groups of funds: governmental and proprietary and each financial statement's purpose.
- Activity: Review governmental funds financial statement vs proprietary fund financial statement for a Tribe/TDHE.

12:00 pm – 1:15 pm
Lunch Break

Section 6: Proprietary Fund Accounting for Select Accounts specific to NAHASDA

- Accounting and reporting of select accounts such as cash and investment accounts, tenant accounts receivable, Prepaid items, Mutual Help program, Capital assets including accounting treatment of donated assets, and liabilities.

ONAP TRAINING

Intermediate Financial Management



VIRTUAL TRAINING AGENDA *(continued)*

Section 7: Program Income

- What is/not program income and how to account for it.
- Program Income generated from 1937 Housing Act units and review substantial rehabilitation
- Program Income reporting in the general ledger and SF-425 and IHP/APR.

Section 8: Recordkeeping, Reporting & Monitoring

- Grant Management and reporting of IHBG and COVID-IHBG SF-425 and IHP and APR Reports
- Annual Self-Monitoring and HUD monitoring

DAY 3: JULY 27, 2023

9:00 am – 4:00 pm

Section 9: Audit Requirements, Auditor, And Auditee Responsibilities

- Discuss the Single Audit Act, implementation of the Uniform Guidance and important timelines, as well as the threshold changes on federal award expenditures, and including the Tribe's responsibilities.
- Auditee's and auditor's role in an audit.
- **Activity: Review Sample Engagement Letter, PBC, SEFA and audit report.**

12:00 pm – 1:15 pm
Lunch Break

Section 10: OMB Compliance Supplement Requirements for IHBG

- 2020 Compliance Supplement provided by OMB for the IHBG compliance requirements that the auditors will use to test the Recipient's compliance with the IHBG grant. This includes review of Procurement, Wage Rate requirements, Insurance, and Environmental Review.
- **Activity: Navigate the OMB Compliance website**

Section 11: Audit Report, Audit Opinion

- Discuss the Independent audit report, what is included; Types of Opinions expressed by auditors, information that should be included in the audited financial report, and auditee's responsibilities for follow up of current year and prior year findings.

Please Note: Times and topics, as specified on the agenda, are approximate and may vary depending on the pace of the class.