

TRAINING AGENDA

August 13-14, 2024 | Oklahoma City, OK | 9:00 am – 4:00 pm

There will be breaks throughout the training.

DAY 1: AUGUST 13, 2024

9:00 am – 4:00 pm

SECTION 1: Introduction, Purpose, Objective

- Introduce trainer and the purpose of the training; participants to introduce themselves and provide a brief background of their housing programs.
- Provide a brief discussion on highlights of the materials that will be covered over the two days of training.

SECTION 2: Overview of the NAHASDA and the Uniform Guidance

- Review key references for the NAHASDA Program and research in HUD websites.
- Provide a brief introduction to the 2 CFR Part 200 (“Uniform Guidance”) and how it applies to NAHASDA Program.
- Introduce the Financial Management System elements from §200.302(b) as the basis for a sound and effective financial management system and this training.

SECTION 3: Standards for Financial Management

- Discuss how to accurately record, manage and track IHBG grants with proper setup of the chart of accounts in the accounting system.

LUNCH BREAK

SECTION 4: Overview of NAHASDA and IHBG

- Discuss source documents to maintain for grant revenues and expenditures.
- Discuss other UG and IHBG regulatory requirements for recordkeeping and retention of records procedures.

SECTION 5: Procedures for Allowable Costs

- Discuss what makes costs allowable for the IHBG grant.
- Discuss the difference between direct costs, indirect costs and applicable credits.

TRAINING AGENDA *(continued)*

- Understand allocable costs for direct and indirect costs and strategies for setting up allocation of costs to grants and programs based on benefits received to ensure costs meet the eligibility requirements of NAHASDA and meet the allowability for expenditures of federal funds as outlined in the Uniform Guidance.
- Review selected costs from the Uniform Guidance and how they would be treated in the NAHASDA program.
- Discuss the requirement for written procedures for Allowability of Costs for control and consistency and review sample procedure.

DAY 2: AUGUST 14, 2024

9:00 am – 4:00 pm

SECTION 6: Budgeting

- Review the process for how the IHBG funds are made available to the Tribe/ TDHE and HUD process reviewing the IHP.
- Discuss the importance of having a budget, the budget process, creating allocation tables to allocate expenses to various grants, how to set up the budget in the accounting system (and create the desired financial budget to actual report for the NAHASDA activities.
- Review IHBG eligible activities and administrative and planning expense thresholds to apply to the IHP budget.
- Review a sample IHP/APR Form HUD-52737 to track how the IHP budget approved activities are set up in the accounting system.
- Review budget to actual report elements from the accounting system.

SECTION 7: Procedures for Accessing IHBG Grant Funds

- Discuss HUD's requirement for drawing and accessing funds from eLOCCS.
- Requirements for holding funds before disbursing grant funds drawn from eLOCCS.
- Discuss draws to pay/reimburse expenses and accounting for advance payments from eLOCCS.
- Responsibilities for maintaining depository accounts.
- **EXERCISE: Review sample written procedures as required under 2 CFR Part 200.302(6).**

SECTION 8: Basics of Government Accounting

- Understanding of the differences between Governmental accounting and For Profit Accounting. for expenditures of federal funds as outlined in the Uniform Guidance.

TRAINING AGENDA *(continued)*

SECTION 9: Accounting for IHBG Funds

- Review required financial reporting using OMB approved data collection.
- Overview of the SF-425 report and the APR report and their link to the financial statements.
- Discuss Uniform Guidance responsibilities and NAHASDA regulations for self-monitoring and HUD's monitoring responsibilities and review tools to assist with the self-monitoring.

SECTION 10: Accounting Systems and Internal Controls

- Review the Uniform Guidance requirements for Internal Controls.
- Review the COSO Framework and how to apply it to your accounting system.
- Review the different types of Internal controls that should be incorporated in various processes and the importance of Preventative Controls.
- Discuss a typical accounting flowchart to highlight the importance of internal controls that must be implemented to safeguard the integrity of the data in the accounting system, the importance of internal controls, and implement internal controls such as division of duties, including payroll and written policies and procedures for handling of cash receipts and disbursements.

LUNCH BREAK

SECTION 11: Program Income

- What is Program Income and How can it be used?
- How is Program Income Reported?

SECTION 12: Reporting and Monitoring

- What is self monitoring?

SECTION 13: Record Retention

- What must be kept and how long must we keep it?

Summarize Key Points, Q&A, and wrap-up