

# VIRTUAL TRAINING AGENDA

April 16-17, 2024 | 9:00 am – 4:00 pm Mountain Standard Time

## DAY 1: APRIL 16, 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: NAHASDA & Uniform Guidance Overview**

- 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: Identify All and Federal Awards**

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

### **SECTION 4: Financial Reporting**

- 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: Accounting Records, Source Documents Recordkeeping And Retention**

- 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.

## VIRTUAL TRAINING AGENDA *(continued)*

- 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.
- Review Internal Controls for select accounting functions.

### DAY 2: APRIL 17, 2024

9:00 am – 4:00 pm

#### SECTION 6: Internal Controls

- 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: Budgeting

- 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: Procedures for Accessing IHBG Grant Funds

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

## VIRTUAL TRAINING AGENDA *(continued)*

### SECTION 9: Procedures for Determining Allowability of Costs IHBG Grant Funds

- 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.

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

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

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