



## 2022 Public Housing Program & ED 101 | Financial Management – Live Webinar Courses

The courses offered in this track provide information on key topics associated with the Public Housing program in manageable two to three-hour blocks that are scheduled on average twice a month.

- The courses provide “nuts and bolts” information to assist practitioners in performing their duties.
- Where applicable, each course highlights high risk areas and common problems.
- As appropriate, each course provides examples, templates, and checklists.

**Who Should Attend?** The training is most beneficial to housing authority supervisory / program staff, accounting and financial management staff, and independent auditors wanting to understand HUD’s program rules, financial and accounting requirements for the Public Housing program.

**Program Knowledge Level / Prerequisites:**  
Courses are updated for content. You should have a basic knowledge of the PH program.

**ED 101 Track.** For 2022, we are offering the following courses that are specifically targeted to Executive Directors with less than 3 years of experience in the ED position and Public Housing

or HCV supervisors interested in advancing to an Executive Director position.

- 6/9 – Understanding Financial Statements (3 hours)
- 6/30 – PH & HCV: Eligible & Ineligible Uses of Funding (3 hours)
- 7/19 – Operating Budgets (2 hours)
- 9/22 – Board Meetings & Open Meetings Act (3 hours)
- 10/27 – HUD Reporting Systems (3 hours)

**CPE Credit:** Each registered participant is eligible to receive CPE credit; 1 hour = 1 CPE credit. CPE credit is provided by [AHACPA](#).

**Note:** Courses can be taken out of sequence.

\*\*\*\*\*

#	Schedule (Duration)	Cost	Topic/Description
♦ All courses start at 1pm Eastern time and are 2 to 3 hours in length			
1	Thurs, January 20, 2022 (3 hours)	\$179	<p><b>Public Housing Operating Fund Program</b></p> <p>This session is focused on eligible uses of the Operating Fund program and Calendar Year 2022 Operating Fund grant submission process. <i>This session is particularly timely because the Operating Fund portal will be available to PHAs from February 1<sup>st</sup> to February 14<sup>th</sup> to submit their PHA forms (52723 and 52722 Excel tools) for CY 2022.</i> The following topics will be covered in this session:</p> <ul style="list-style-type: none"> <li>▪ Eligible activities that can be charged to the Operating Fund</li> <li>▪ Calendar Year 2022 Operating Fund processing, including walk through of the Operating Fund portal</li> </ul>

#	Schedule (Duration)	Cost	Topic/Description
			<p>and 2022 funding submission deadlines</p> <ul style="list-style-type: none"> <li>▪ Calculation of Operating Subsidy funding</li> <li>▪ Review of other recent HUD guidance that impacts the Operating Fund program, such as eligibility for the asset repositioning fee; IMS/PIC reporting and validation of unit categories and status; and close-out procedures for CARES Act Operating Funds.</li> </ul>
2	Thurs, March 3, 2022 (3 hours)	\$179	<p><b>Developing a Cost Allocation Plan</b></p> <p>OMB has established cost principles for federal programs, detailed in 2 CFR §200.400. This session defines the meaning of OMB's term "final cost objective" and examines how costs are classified between direct and indirect costs. For indirect costs, the session provides options to properly allocate costs to the final cost objective using appropriate cost drivers. Topics covered in this session include:</p> <ul style="list-style-type: none"> <li>▪ Classifying direct and indirect costs</li> <li>▪ Allocating direct and indirect costs</li> <li>▪ Time and activity reporting</li> </ul> <p>As part of this session, a PHA cost allocation plan will be used to reinforce the concepts, with a cost allocation template to be provided to participants.</p> <p><i>This session also is offered in the HCV program track.</i></p>
3	Thurs, May 5, 2022 (3 hours)	\$179	<p><b>Effective Internal Controls</b></p> <p>Internal controls are the rules and procedures implemented by an agency to ensure <u>operational efficiency</u>, <u>reliability of financial reporting</u>, <u>compliance with laws and regulations</u>, and the <u>protection of assets</u>. OMB (2 CFR 200.303) requires PHAs to establish and maintain effective controls. This session covers:</p> <ul style="list-style-type: none"> <li>▪ Purpose and components of internal controls</li> <li>▪ How to evaluate and implement effective internal controls for your agency</li> <li>▪ Checklist of financial policies and procedures that most PHAs should have and how the policy can be tailored to your specific agency.</li> </ul> <p>As part of this session, example financial policies and procedures will be shown to participants.</p> <p><i>This session also is offered in the HCV program track.</i></p>
4	Thurs, May 26, 2022 (3 hours)	\$179	<p><b>Public Housing Year End Reporting</b></p> <p>This session will discuss year end reporting for the public housing program, focusing on financial data schedule (FDS) reporting. The following topics will be covered in this session:</p>

#	Schedule (Duration)	Cost	Topic/Description
			<ul style="list-style-type: none"> <li>▪ The reporting models allowed by HUD</li> <li>▪ Proper accounting for the Operating Fund and Capital Fund programs for financial data schedule (FDS) reporting</li> <li>▪ Accounting for special issues such as pension and Other Post-Employment Benefits (OPEBs), RAD conversion, etc.</li> <li>▪ Reporting requirements for PHA's CARES Act operating funds (FDS Column 14.PHC)</li> </ul> <p>This session also covers proper reporting of key FDS lines used to calculate Financial Indicator ratios and lines that may indicate areas of non-compliance.</p>
5	Thurs, June 9, 2022 (3 hours)	\$179	<p><b>(ED 101) PH &amp; HCV: Eligible &amp; Ineligible Uses of Funds</b></p> <p>This session provides information on the activities that are allowed to be charged against the Operating Fund, Capital Fund, and Housing Choice Voucher programs and discusses overall eligible costs, including cost allocation guidelines as determined by OMB.</p> <p>* This webinar is focused on the eligible uses of funds for HUD's major PH and HCV programs. The eligible and ineligible uses of funds are also addressed in the respective program-specific webinars.</p>
6	Thurs, June 23, 2022 (3 hours)	\$179	<p><b>(ED 101) Understanding Financial Statements</b></p> <p>This session provides an overview of the basic terminology used in discussing financial statements and covers the following topics:</p> <ul style="list-style-type: none"> <li>▪ Financial reporting framework used by PHAs to account during the year (i.e., cash vs. GAAP-based transactions)</li> <li>▪ Monthly financial statements provided by fee accountant or finance and how these financial statements differ from year-end financial statements</li> <li>▪ Types of reports a PHA should have available on a monthly basis (including those reports that a fee accountant typically would provide)</li> <li>▪ Use of financial statements for monitoring.</li> </ul> <p>Review of the various reports and schedules that an auditor will prepare as part of an audit.</p>
7	Tues, July 19, 2022 (2 hours)	\$129	<p><b>Operating Budgets</b></p> <p>HUD requires PHAs to prepare an Operating Budget for the Public Housing program. While not required, agencies should prepare operating budgets for all programs administered by the PHA (e.g., Housing</p>

#	Schedule (Duration)	Cost	Topic/Description
			<p>Choice Voucher, COCC, Rural Development, etc.) In this session, we will discuss:</p> <ul style="list-style-type: none"> <li>▪ Purpose and HUD's requirements for the Public Housing Operating Budget</li> <li>▪ Steps in preparing an Operating Budget</li> <li>▪ Effective budgeting techniques, including documenting assumptions and initiatives</li> <li>▪ Relationship between the Operating and Capital Fund budgets</li> </ul>
8	Thurs, August 11, 2022 (3 hours)	\$179	<p><b>Asset Management &amp; Central Office Cost Center (COCC)</b></p> <p>This session is for agencies that have adopted the asset management / COCC model and covers the following topics:</p> <ul style="list-style-type: none"> <li>▪ Overview of asset management, the COCC framework, and asset management under the cost allocation model</li> <li>▪ The different fee types and rates that the PHA can charge and excess cash calculation</li> <li>▪ Eligible uses of COCC funds and common deficiencies</li> <li>▪ Options for PHAs that are now HCV only PHAs due to RAD</li> </ul>
9	Thurs, August 18, 2022 (3 hours)	\$179	<p><b>Capital Fund Program</b></p> <p>This session will provide information on the Capital Fund formula and eligible uses of Capital Funds. The following topics will be discussed:</p> <ul style="list-style-type: none"> <li>▪ Overview of formula used by HUD to determine funding for the Capital Fund and PHA procedures to ensure proper funding</li> <li>▪ Capital fund five-year planning and annual submission requirements</li> <li>▪ Obligation and Expenditure requirements, budget line items (BLIs), and EPIC</li> </ul>
10	Thurs, August 25, 2022 (3 hours)	\$179	<p><b>Procurement Policy &amp; Procedures</b></p> <p>This session discusses HUD's procurement guidelines and the available procurement methods with an emphasis on the small purchase and micro-purchase method. The session will also discuss common compliance issues and best practices, including best practices on how to issue clear and effective RFPs.</p> <p><i>This session also is offered in the HCV program track.</i></p>
11	Thurs, September 22, 2022 (2 hours)	\$129	<p><b>(ED 101) Board Meetings &amp; Open Meetings Act (OMA)</b></p> <p>Board meetings are an essential part of PHA operations</p>

#	Schedule (Duration)	Cost	Topic/Description
			<p>and each state has an approved Open Meetings Act (OMA) that agencies are required to follow. This session discusses the Board's role and how to prepare for and conduct a Board meeting. The following topics will be covered in this session:</p> <ul style="list-style-type: none"> <li>▪ Items to include in PHA bylaws, including conflict of interest policy</li> <li>▪ Requirements of the Open Meetings Act, how often to have board meetings and what should be discussed at Board meetings</li> <li>▪ Items to include in the monthly board package and example monitoring reports</li> </ul>
12	Thurs, October 13, 2022 (3 hours)	\$179	<p><b>Public Housing Assessment System (PHAS)</b></p> <p>This session provides information on PHAS and additional metrics that agencies can use to monitor program performance. Specifically, this session will cover the following topics:</p> <ul style="list-style-type: none"> <li>▪ Information on the four PHAS indicators and related sub-indicators</li> <li>▪ How to calculate the PHA's score at project and PHA-level and PHA designation</li> <li>▪ Best practices for improving physical, financial, management operations, and Capital Fund scores</li> </ul> <p>This session will also provide information on how to identify trends and implement corrective actions using a sample dashboard report.</p>
13	Thurs, October 27, 2022 (3 hours)	\$179	<p><b>(ED 101) HUD Reporting Systems</b></p> <p>PHAs that administer the Public Housing and Housing Choice Voucher program must be familiar with several HUD systems. This session provides information on the purpose of the following systems, PHA responsibilities, and the general reporting deadlines.</p> <ul style="list-style-type: none"> <li>▪ Inventory Management System PIH Information Center (IMS/PIC) Modules</li> <li>▪ Enterprise Income Verification (EIV)</li> <li>▪ EPIC System – Capital Fund Program*</li> <li>▪ Operating Fund Portal – PH Operating Fund*</li> <li>▪ Voucher Management System – HCV Program*</li> <li>▪ Line of Credit Control System (eLOCCS)</li> </ul> <p>* The following systems: <i>EPIC, Operating Fund Portal, and VMS</i> are covered in this session and also are covered in greater detail in the respective program-specific webinars.</p>

#	Schedule (Duration)	Cost	Topic/Description
14	Thurs, November 17, 2022 (2.5 hours)	\$129	<b>Project-Based Maintenance &amp; Work Order System</b> This session discusses strategies for an effective project maintenance and work order system. The session is focused on how a PHA should be managing and monitoring maintenance and will benefit senior management, project managers, maintenance leads and other agency personnel whose duties deal with maintenance. The session will cover the following topics: <ul style="list-style-type: none"><li>▪ Project-based management goals and responsibilities, including work order metrics</li><li>▪ Work Order System – Types of maintenance work orders, work order scheduling, and managing vacant unit turnaround</li><li>▪ Best Practices for Other Maintenance Tasks – Purchase of goods and services, inventory control, preventive maintenance, and inspections</li></ul>

\*\*\*\*\*

AH Forward was formed in 2019 and combines the expertise of three partner-firms: the **Affordable Housing Association of Certified Public Accountants (AHACPA)**, **Phineas Consulting LLC**, and **Urlaub & Co, PLLC**. The firms and partners have more than 30 years of experience in providing consulting support to HUD, public housing agencies, and multifamily owners. Information on AH Forward and the firm's service offerings are available at [www.ahforward.com](http://www.ahforward.com)