



2023 Housing Choice Voucher Program & ED 101 | Financial Management – Live Webinar Courses

The courses offered in this track provide information on key topics associated with the Housing Choice Voucher 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.

What’s New for 2023? One new course has been added to the HCV track: *Financial Reporting for the Family Self-Sufficiency Program*

less than 3 years of experience in the ED position and Public Housing or HCV supervisors interested in advancing to an Executive Director position.

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 HCV program.

- 2/23 - PH & HCV: Eligible & Ineligible Uses of Funding
- 6/1 - HUD Reporting Systems
- 6/15 - Board Meetings & Open Meetings Act
- 7/27 - Understanding Financial Statements

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

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

ED 101 Track. The following courses are specifically targeted to Executive Directors with

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 26, 2023 (3 hours)	\$179	<p>Developing a Cost Allocation Plan</p> <p>OMB has established cost principles for federal programs in 2 CFR §200.400. This session defines the meaning of OMB’s term “final cost objective” and examines how costs are classified as direct and indirect costs. For indirect costs, the session provides options to allocate costs to the final cost objective using appropriate costs drivers. Topics in this session include:</p> <ul style="list-style-type: none"> ▪ Classifying direct and indirect costs ▪ Allocating direct and indirect costs ▪ Time and activity reporting

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			<p>A PHA cost allocation plan is used to reinforce the concepts and a cost allocation template will be shared.</p> <p><i>This session also is offered in the PH program track.</i></p>
2	Thurs, February 9, 2023 (3 hours)	\$179	<p>Effective Internal Controls</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"> ▪ Purpose and components of internal controls ▪ How to evaluate and implement effective internal controls for your agency ▪ Checklist of financial policies and procedures that most PHAs should have and how the policy can be tailored to your specific agency <p><i>This session also is offered in the PH program track.</i></p>
3	Thurs, February 23, 2023 (3 hours)	\$179	<p>(ED 101) PH & HCV: Eligible & Ineligible Uses of Funds</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>
4	Thurs, April 13, 2023 (2 hours)	\$129	<p>(NEW) Financial Reporting for the Family Self-Sufficiency Program</p> <p>This session targets the <i>financial</i> responsibilities associated with the Family Self-Sufficiency (FSS) Program. Topics to be covered include:</p> <ul style="list-style-type: none"> ▪ Eligible uses of FSS funds (FSS Coordinator grant & FSS escrow forfeitures) ▪ Accounting for FSS coordinator grants, escrow account balances, and FSS forfeitures ▪ New financial reporting requirements for the Financial Data Schedule (FDS) related to the FSS Final Rule <p><i>This session also is offered in the PH program track.</i></p>
5	Tues, May 9, 2023	\$179	<p>Housing Choice Voucher Funding</p>

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	(3 hours)		<p>This session will discuss the funding methodology for the Housing Choice Voucher program, the program requirements provided in the annual Appropriations Act, and the related funding for both HAP and Administrative Fees. The following topics will be covered in this session:</p> <ul style="list-style-type: none"> ▪ Calculation of HAP and Administrative Fee funding ▪ Eligible uses of HAP and Administrative Fee funding ▪ Managing utilization of funding and units
6	Thurs, May 18, 2023 (3 hours)	\$179	<p>SEMAP Indicators & Certification Review</p> <p>This session provides an overview of the SEMAP process and a drill down of the SEMAP indicators. The session will cover the following topics:</p> <ul style="list-style-type: none"> ▪ SEMAP indicators calculated by HUD – Data sources and indicator calculation methodology ▪ SEMAP indicators based on PHA self-assessment – Quality control sample methodology and tracking systems ▪ How to submit SEMAP certification in PIC
7	Thurs, June 1, 2023 (3 hours)	\$179	<p>(ED 101) HUD Reporting Systems</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"> ▪ Inventory Management System PIH Information Center (IMS/PIC) Modules ▪ Enterprise Income Verification (EIV) ▪ Operating Fund Portal – PH Operating Fund* ▪ Voucher Management System – HCV Program* ▪ Line of Credit Control System (eLOCCS) <p>* The following systems: <i>Operating Fund Portal</i> and <i>VMS</i> are covered in this session and also are covered in greater detail in the respective program-specific webinars.</p>
8	Thurs, June 15, 2023 (2 hours)	\$129	<p>(ED 101) Board Meetings & Open Meetings Act (OMA)</p> <p>Board meetings are an essential part of PHA operations 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>

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			<ul style="list-style-type: none"> ▪ Items to include in PHA bylaws, including conflict of interest policy ▪ Requirements of the Open Meetings Act, how often to have board meetings and what should be discussed at Board meetings ▪ Items to include in the monthly board package and example monitoring reports that can be included in the board package
9	Thurs, June 29, 2023 (3 hours)	\$179	<p>HCV Two Year Tool</p> <p>This session provides a walkthrough of HUD’s HCV Two Year Tool and Payment Standard Tool and how to effectively use the tools for your PHA. The Two Year Tool can be used to forecast an agency’s leasing and spending over a two year (and longer) period of time. The session will cover the following topics:</p> <ul style="list-style-type: none"> ▪ Projection analysis and analyzing utilization based on variables such as attrition, success rate of issued vouchers, time to lease a unit, cost per unit, and funding proration ▪ Verifying VMS data using the FMC Additional Disbursements tab ▪ Utilizing the Success Rate Tracking tab
10	Thurs, July 27, 2023 (3 hours)	\$179	<p>(ED 101) Understanding Financial Statements</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"> ▪ Financial reporting framework used by PHAs to account during the year (i.e., cash vs. GAAP-based transactions) ▪ Monthly financial statements provided by fee accountant or finance and how these financial statements differ from year-end financial statements ▪ Types of reports a PHA should have available on a monthly basis (including those reports that a fee accountant typically would provide) ▪ Use of financial statements for monitoring. ▪ Review of the various reports and schedules that an auditor will prepare as part of an audit.
11	Thurs, August 10, 2023 (3 hours)	\$179	<p>Voucher Management System (VMS)</p> <p>This session will discuss the purpose and use of VMS for HCV funding. The following topics will be covered:</p> <ul style="list-style-type: none"> ▪ How to access VMS ▪ Description of VMS data fields and the proper reporting of HAP costs and leasing data,

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			<p>highlighting new fields and fields that are frequently mis-reported</p> <ul style="list-style-type: none"> ▪ VMS Review – Scope of HUD’s review and how your PHA can prepare for a review ▪ Reconciliation of VMS to the FDS
12	Thurs, August 24, 2023 (3 hours)	\$179	<p>Housing Choice Voucher (HCV) Year End Reporting</p> <p>This session will discuss financial management and reporting, including FDS reporting. The following topics will be covered in this session:</p> <ul style="list-style-type: none"> ▪ Proper accounting for revenues and expenses ▪ Calculating restricted net position (RNP) and unrestricted net position (UNP) ▪ Accounting for special issues such as fraud and portability ▪ Reconciliation of VMS to the FDS ▪ Changes in FSS escrow reporting <p>The focus is on HCV reporting; however, the session will also discuss reporting requirements of the Mainstream and Emergency Housing voucher programs.</p>
13	Tues, October 26, 2023 (3 hours)	\$179	<p>Portability Billing, Reporting, and Best Practices</p> <p>This session will cover the basics of portability. Specifically, the session will cover the following topics:</p> <ul style="list-style-type: none"> ▪ Family eligibility and responsibilities ▪ Initial & Receiving PHA responsibilities ▪ Portability billing ▪ Accounting for portability transactions ▪ Portability reporting (PIC, VMS, and FDS)

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