



2023 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 help 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? Two new courses are added to the Public Housing track: 1) *Financial Reporting for the Family Self-Sufficiency Program*; and 2) *EPIC Reporting Requirements*.

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. The following courses 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.

- 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
- 9/28 - Maintenance & Work Orders

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	Tues, January 10, 2023 (3 hours)	\$179	Public Housing Operating Fund Program This session is focused on eligible uses of the Operating Fund program and the grant submission process. The following topics will be covered in this session: <ul style="list-style-type: none"> ▪ Eligible activities that can be charged to the Operating Fund ▪ Operating Fund processing, including walk through of the Operating Fund portal and funding submission deadlines ▪ Calculation of Operating Subsidy funding ▪ Review of other HUD guidance that impacts the Operating Fund program

#	Schedule (Duration)	Cost	Topic/Description
2	Thurs, January 26, 2023 (3 hours)	\$179	<p>Developing a Cost Allocation Plan</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 costs drivers. Topics covered 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 <p>A PHA cost allocation plan is 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, 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 HCV program track.</i></p>
4	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>

#	Schedule (Duration)	Cost	Topic/Description
5	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 HCV program track.</i></p>
6	Thurs, April 20, 2023 (3 hours)	\$179	<p>Capital Fund Program</p> <p>This session provides 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"> ▪ Overview of formula used by HUD to determine funding for the Capital Fund and PHA procedures to ensure proper funding ▪ Capital fund five-year planning and annual submission requirements ▪ Obligation and expenditure requirements, budget line items (BLIs), and EPIC
7	Thurs, May 4, 2023 (2.5 hours)	\$129	<p>(NEW) EPIC Reporting Requirements</p> <p>PHAs are required to submit their Capital Fund Program 5-Year Action Plans and budgets to HUD's Energy and Performance Information Center (EPIC) system and to report on the planned activities funded from Capital Fund grants. This session will walk the PHA through the EPIC reporting requirements. Topics to be covered include:</p> <ul style="list-style-type: none"> ▪ Submission of the ACC amendment and supporting documents ▪ Annual and Five Year Plan process and requirements ▪ Submission of the of the 5-Year Action Plan and Annual Statements
8	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>

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			<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>
9	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> <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
10	Tues, July 18, 2023 (3 hours)	\$179	<p>Public Housing Year End Reporting</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> <ul style="list-style-type: none"> The reporting models allowed by HUD Proper accounting for the Operating Fund and Capital Fund programs for financial data schedule (FDS) reporting Accounting for special issues such as pension and Other Post-Employment Benefits (OPEBs), RAD conversion, etc. <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>

#	Schedule (Duration)	Cost	Topic/Description
11	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. <p>Review of the various reports and schedules that an auditor will prepare as part of an audit.</p>
12	Thurs, September 14, 2023 (2 hours)	\$129	<p>Operating Budgets</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 Choice Voucher, COCC, Rural Development, etc.) In this session, we will discuss:</p> <ul style="list-style-type: none"> Purpose and HUD's requirements for the Public Housing Operating Budget Steps in preparing an Operating Budget Effective budgeting techniques, including documenting assumptions and initiatives Relationship between the Operating and Capital Fund budgets
13	Thurs, September 28, 2023 (3 hours)	\$179	<p>(ED 101) Maintenance & Work Order System</p> <p>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. Topics to be covered include:</p> <ul style="list-style-type: none"> Project-based management goals and responsibilities, including work order metrics Work Order System – Types of maintenance work orders, work order scheduling, and managing vacant unit turnaround Best practices for other maintenance tasks such

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			<p>as purchase of goods and services, inventory control, preventive maintenance, and inspections</p> <ul style="list-style-type: none"> ▪ Section 3 reporting requirements.
14	Thurs, October 12, 2023 (3 hours)	\$179	<p>Procurement Policy & Procedures</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>
15	Tues, November 7, 2023 (3 hours)	\$179	<p>Asset Management & Central Office Cost Center (COCC)</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"> ▪ Overview of asset management, the COCC framework, and asset management under the cost allocation model ▪ The different fee types and rates that the PHA can charge and excess cash calculation ▪ Eligible uses of COCC funds and common deficiencies ▪ Options for PHAs that are now HCV only PHAs due to RAD
16	Thurs, November 16, 2023 (3 hours)	\$179	<p>Public Housing Assessment System (PHAS)</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"> ▪ Information on the four PHAS indicators and related sub-indicators ▪ How to calculate the PHA’s score at project and PHA-level and PHA designation ▪ Best practices for improving physical, financial, management operations, and Capital Fund scores <p>This session will also provide information on how to identify trends and implement corrective actions using a sample dashboard report.</p>

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