



## 2024 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 2024?** Three new courses are added which pertains to the Public Housing track:

1) Prepare for your Audit / GASB Update; 2) Accounting for Component Units / RAD Conversions; and 3) Mod Rehab & SROs – the Forgotten Programs.

**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, Public Housing or HCV supervisors with three or less years of experience.

- 2/22 - PH & HCV: Eligible & Ineligible Uses of Funding
- 4/23 – Understanding Financial Statements
- 10/8 - Board Meetings & Open Meetings
- 11/14 - HUD Reporting Systems

**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.

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#	Schedule (Duration)	Cost	Topic/Description
♦ All courses start at 1pm Eastern time and are 2 to 3 hours in length			
1	Thurs, January 11, 2024 (2.5 hours)	\$129	<p><b>EPIC Reporting Requirements</b></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 review the EPIC reporting requirements. Topics to be covered include:</p> <ul style="list-style-type: none"> <li>▪ Submission of the ACC amendment and supporting documents</li> <li>▪ Annual/Five Year Plan process and requirements</li> <li>▪ Submission of the of the 5-Year Action Plan and Annual Statements</li> </ul>

#	Schedule (Duration)	Cost	Topic/Description
2	Thurs, February 8, 2024 (3 hours)	\$179	<p><b>(NEW) Prepare for Your Audit / GASB Update</b></p> <p>This session will assist the PHA in preparing for their annual audit. Topics to be covered include:</p> <ul style="list-style-type: none"> <li>▪ Client preparations of schedule and other client-prepared documents required by auditors.</li> <li>▪ Common areas of interest to auditors.</li> <li>▪ Processes to facilitate a quick and effective audit and minimize REAC annual reporting delays and comments.</li> <li>▪ Update on GASB standards that impact the current year audit.</li> </ul> <p><i>This session is also offered in the HCV program track.</i></p>
3	Thurs, February 22, 2024 (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>
4	Tues, April 16, 2024 (2 hours)	\$129	<p><b>Financial Reporting for the Family Self-Sufficiency Program</b></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"> <li>▪ Eligible uses of FSS funds (FSS Coordinator grant &amp; FSS escrow forfeitures);</li> <li>▪ Accounting for FSS coordinator grants, escrow account balances, and FSS forfeitures; and</li> <li>▪ New financial reporting requirements for the Financial Data Schedule (FDS) related to the FSS Final Rule.</li> </ul> <p><i>This session is also offered in the HCV program track.</i></p>
5	Tues, April 23, 2024 (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-</li> </ul>

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			<p>based transactions)</p> <ul style="list-style-type: none"> <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> <li>▪ Review of the various reports and schedules that an auditor will prepare as part of an audit.</li> </ul>
6	Tues, May 14, 2024 (3 hours)	\$179	<p><b>(NEW) Accounting for Component Units / RAD Conversions</b></p> <p>Many agencies have taken steps to reposition their public housing portfolio through RAD conversions or low-income housing tax credits (LIHTC). As such, agencies also need to understand the reporting requirements for the new entities, i.e., component units that are created as a result of these transactions. This session will discuss:</p> <ul style="list-style-type: none"> <li>▪ The major GAAP requirements for reporting component units, including GASB 14 (The Financial Reporting Entity) and the respective amendments, and</li> <li>▪ Various conversion scenarios and the reporting requirements for each scenario.</li> </ul> <p><i>This session is also offered in the HCV program track.</i></p>
7	Thurs, May 23, 2024 (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>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 is also offered in the HCV program track.</i></p>

#	Schedule (Duration)	Cost	Topic/Description
8	Tues, June 18, 2024 (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> <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> </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>
9	Thurs, June 27, 2024 (3 hours)	\$179	<p><b>Capital Fund Program</b></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"> <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 8, 2024 (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 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>

#	Schedule (Duration)	Cost	Topic/Description
11	Thurs, August 15, 2024 (2 hours)	\$159	<p><b>(NEW) Mod Rehab &amp; SROs – The Forgotten Programs</b></p> <p>This session focuses on PHA that manage HUD’s Moderate Rehabilitation (Mod Rehab) &amp; Single Room Occupancy (SRO) programs. The session will cover the following topics:</p> <ul style="list-style-type: none"> <li>▪ Provide an understanding of the funding and accounting while discussing how these programs differ from the traditional HCV program;</li> <li>▪ How to prepare the Budget, Requisition, and HUD’s year-end settlement form (Form 52681); and</li> <li>▪ How to report these programs on the Financial Data Schedule (FDS).</li> </ul>
12	Tues, September 10, 2024 (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>
13	Tues, September 17, 2024 (3 hours)	\$179	<p><b>Public Housing Assessment System (PHAS)</b></p> <p>This session provides information on PHAS and covers 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 indicator scores</li> </ul>
14	Thurs, October 8, 2024 (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 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</li> </ul>

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			<p>conflict of interest policy</p> <ul style="list-style-type: none"> <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>
15	Thurs, October 17, 2024 (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>
16	Thurs, October 24, 2024 (3 hours)	\$179	<p><b>Public Housing Operating Fund Program</b></p> <p>Scheduled to be near the likely grant submission date, 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:</p> <ul style="list-style-type: none"> <li>▪ Eligible activities that can be charged to the Operating Fund</li> <li>▪ Operating Fund processing, including walk through of the Operating Fund portal and funding submission deadlines</li> <li>▪ Calculation of Operating Subsidy funding</li> <li>▪ Review of other HUD guidance that impacts the Operating Fund program</li> </ul>
17	Thurs, Nov 14, 2024 (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>▪ 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>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>

#	Schedule (Duration)	Cost	Topic/Description
18	Thurs, Nov 21, 2024 (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, reliability of financial reporting, compliance with laws and regulations, and the 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><i>This session is also offered in the HCV program track.</i></p>

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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)