



# Implementing OMB's New Uniform Guidance for the IHBG and ICDBG Programs (2CFR Part 200 Uniform Guidance)

June 7-8, 2016

Denver, Colorado

Instructor: Rodney Clements

## Agenda

### Day One

8:00 – 8:30am

8:30 – 9:00

9:00 – 9:20

9:20 – 9:40

9:40 – 10:30

10:30 – 10:45

10:45 – 11:45pm

### Tuesday, June 7th

*Sign-in, Meet and Greet.*

#### **Welcome and Interactive Launch**

After a brief introduction to the training we will engage in a brief interactive event in order for participants to be introduced to one another and lay the foundation for networking opportunities to support and share resources for compliance with the new Uniform Guidance after the training ends.

#### **Background and Implementation Timeline**

We will provide a brief historical context for this major consolidation of eight OMB Circulars beginning with the President's directive to the OMB, the creation of the Council on Financial Assistance Reform (COFAR), the publication of the Final Rule, and the HUD/ONAP publication of conforming regulations applicable to the new Uniform Guidance. After this session participants will have a clear understanding of the required timeline for implementation of the new Uniform Guidance.

#### **Navigating the OMB's New Uniform Guidance**

During this short session, participants review the organizational structure, gain the skill to quickly navigate the Uniform Guidance (2 CFR 200) document, and demonstrate proficiency in locating specific information related to various topics.

#### **Acronyms & Definitions, General Provisions, and Pre-Federal Award Requirements**

We will provide a brief overview of Subparts A, B & C of 2 CFR 200 in order to highlight key provisions applicable to IHBG and ICDBG recipients.

*Morning Break*

#### **Post-Federal Award Requirements: Standards for Financial and Program Management**

Subpart D of 2 CFR 200.300-316 contains substantial administrative requirements for financial and program management, and there are some conforming regulations applicable to the Uniform Guidance applicable to the IHBG and ICDBG Programs. In this session we review the requirements and applicable conforming regulations for such topics as:

- Federal Funding Accountability and Transparency Act (FFATA)
- Financial Management
- Internal Controls
- Program Income
- Equipment & Supplies

11:45 – 1:15

*Lunch – On Your Own*

1:15 – 2:15

**Post-Federal Award Requirements: Standards for Financial and Program Management (cont.)**

Following review of the standards for financial and program management, working in groups, participants will be challenged with several practice applications/case scenarios to apply and test their knowledge of the standards.

2:15– 2:45

**Post-Federal Award Requirements: Procurement Standards**

Subpart D of 2 CFR 200.317-326 implements new procurement standards, which for IHBG and ICDBG recipients, align very closely to the previous standards of 24 CFR 85.36. There are some conforming regulations applicable to the Uniform Guidance and to IHBG and ICDBG recipients and sub-recipients. In this session we review the requirements and applicable conforming regulations for such topics as:

- Procurement Standards
- Procurement Methods
- Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.
- Contract cost and price
- Bonding requirements, and
- Contract provisions

2:45 – 3:00

*Afternoon Break*

3:00 – 4:00

**Post-Federal Award Requirements: Procurement Standards (cont.)**

Following our detailed review of procurement standards, participants will be introduced to a sample procurement policy to demonstrate how standards are implemented in a policy. Participants will then engage in a short exercise to apply their knowledge of selected procurement standards with special application to solving internal control issues.

4:00 – 4:30pm

*Summarize Key Points, Q&A, and Wrap-up*

**Day Two**

**Wednesday, June 8th**

8:00 – 8:30am

*Sign-in, Meet and Greet!*

8:30 – 8:45

**Check-in, and Q&A from Day 1**

We will have a brief check-in with participants to review schedule for the day and also to address any open questions or concerns raised from Day 1.

8:45 – 9:30

**Post-Federal Award Requirements: Performance and Financial Monitoring and Reporting; Sub-recipient Monitoring and Management; and Record Retention and Access**

We will continue with an overview of the final sections of Subpart D (2 CFR 200.327-345) in order to highlight provisions and the applicable conforming regulations for the IHBG and ICDBG recipients and sub-recipients.

9:30 – 10:15

**Cost Principles – Basic Considerations**

Previously the OMB A-87 Circular, Subpart E of 2 CFR 200.400-475 provides the important guidance for recipients and sub-recipients to determine the allowable costs of work performed under their federal awards. After this session, participants will be able to define the following basic cost principles: composition of costs, factors affecting the allowability of costs, and the importance distinction between allocable and reasonable costs, applicable credits, and prior written approvals.

10:15 – 10:30

*Morning Break*

10:30 – 11:00

**Cost Principles – Direct and Indirect (F&A) Costs**

We will continue review of Subpart E Cost Principles and highlight the new provisions enacted in the new Uniform Guidance as well as provide a detailed review of Direct and Indirect (Facility & Administration) Costs.

11:00 – 12:00

**Cost Principles – Selected Items of Costs**

In this session we will examine §200.420 - §200.475 of Subpart E to review and highlight the changes enacted in the new guidance for selected items of cost. Participants will be introduced to a job aid to assist them in reviewing the changes enacted by the new Uniform Guidance as the changes apply to IHBG and ICDBG recipients and sub-recipients.

12:00 – 1:15pm

*Lunch – On Your Own*

1:15 – 2:30

**Cost Principles – Practice Exercises**

We will work in groups to complete several practice exercises in order to explore in more depth the application of selected items of costs to demonstrate how the cost principles are applied in establishing the allowability of certain items relevant to IHBG and ICDBG recipients and sub-recipients. We will also review a sample procedure to demonstrate how management practices can be initiated to comply with the new Uniform Guidance requirement for written procedures for determining the allowability of costs (2 CFR 200.302 (b) (7)).

2:30 – 2:45

*Afternoon Break*

2:45 – 3:30

**Audit Requirements**

In this session will provide a concise review of the most applicable sections of Subpart F–Audit Requirements. Particular emphasis will be placed on the auditee responsibilities and participants will review a resource tool that can be used to assist them in completing audits and ensuring that management policies are in effect that meet the standards of the Uniform Guidance for audits.

3:30 – 4:00

**High Impact Changes Enacted by New Uniform Guidance**

In this closing session we will review some of the high impact changes enacted by the new Uniform Guidance and discuss recommendations for necessary actions recipients should take to ensure ongoing compliance with their respective programs. Participants will be introduced to a job aid to assist them in this task.

4:00 – 4:30pm

*Summarize Key Points, Q&A, Review of Resources and Next Steps*

*Training Evaluations*

***Have a safe trip home!***

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