

***About your trainer:***

Mr. Robert (Bob) Lloyd, is an independent management and government relations consultant and respected authority on policies and practices affecting the award, administration, and oversight of federal grants and contracts. The former executive director of the Grants Management Advisory Service, he has more than 36 years of experience in federal award implementation. Since forming his consulting practice in Washington DC in 1982, he has consulted with 15 major federal award making agencies and with recipients, subrecipients, and their advisors in all 50 states, the District of Columbia and 17 foreign countries.

Mr. Lloyd will be in Lincoln on June 1 and 2 to discuss Federal Funds Management. The event will be held at Nebraska Educational Television Offices, 1800 N 33<sup>rd</sup> Street, Lincoln, NE from 8:00 a.m. – 5:00 p.m. each day.

***Who pays for what:***

State Accounting will share in the expenses for the training, but there is a charge of \$160 per person to attend the two-day event. This includes the cost of the training, handouts, lunch and snacks for both days.

Registration will close on Monday, May 30 at 12:00 noon. After registration closes, the Business Manager of your agency will be contacted to provide a business unit and object code which will be used by State Accounting to enter a Journal Entry to charge for the training session.

***Where is the training?***

The training will be held at Nebraska Educational Television, 1800 N 33<sup>rd</sup> Street, Lincoln, NE from 8:00 a.m. – 5:00 p.m. each day. There are approximately 30 parking spaces beside the building, so car pooling is recommended when possible. Once the parking lot is full, you will need to use residential street parking.

***What about lunch?***

Lunch will be catered both days. There are vending machines for pop and snacks in the building.

***What should I wear?***

Attire may be appropriate casual wear.

## DRAFT - Training Schedule

### Federal Funds Management

Understanding the Roles & Responsibilities of Accepting Federal Funds

#### Day One

##### **Background**

- Nature of relationships -- Federal-to-State and State-to-Local
- Duties as grantee and pass-through
- Types of Awards and Why It's Important
- Federal Grant and Cooperative Agreement Act
- Federal Assistance vs Federal Procurement
- Grants vs Cooperative Agreements
- Subawards (Subgrants vs Contracts Under Grants)

##### **Break**

##### **Policy Structure and Development Process**

- Sources of Authority
- Order of Precedence
- Statutes
- Executive Orders
- OMB Issuances
- Regulations
- Agency Issuances (HHS – HRSA, CDC, PHS)

##### **Process – Pre-award Issues**

- Mandatory and discretionary programs
- Competition requirements
- State plan
- Standard application forms
- Budget
- The “High Risk” Concept

12:00 – 1:00

##### **Lunch**

##### **Administrative Rules**

- OMB A-102 “Common Rule”
- Common Rule exemption
- Grantee financial management systems
- Cash management

##### **Break**

##### **Administrative Rules (continued)**

- Carry-over balance
- Matching and cost sharing
  - (Cash and in-kind contributions)
- Program income
- Procurement
- Management of acquired property
- Financial Status Reports

## Federal Funds Management

### *Understanding the Roles & Responsibilities of Accepting Federal Funds As Grantee and Pass-through Entity*

## Day Two

### **Federal Cost Principles**

- OMB A-87
  - Allowable and unallowable costs
  - Direct and indirect costs
  - Indirect Cost Rate Agreements

### **Break**

### **OMB A-133 Audit**

- Compliance requirements **and changes**
- Proactive compliance and audit readiness
- Audit finding
- Questioned costs
- Internal control
- Corrective action plan
- Responsibilities of the pass-through entity

### **Subaward Process**

- Terms and Conditions
- Issuing Request for Proposals
- Review and Notification
- Awarding Funds
- Developing Procedures

12:00 – 1:00

### **Lunch**

### **Postaward Process -- Subrecipient Monitoring**

- Subrecipient vs Contractor
- Actual Requirements
- Organizing the Function
- Possible Techniques

### **Postaward Process -- Reporting and Records Retention**

- Reporting
- Records retention requirements
- Access to records

### **Break**

### **Postaward Process -- Closeout**

- Reporting financial
- Reporting performance
- Property
- Reopening a grant