



September  
21 - 23

20

Fall Conference

22

**WEDNESDAY, SEPTEMBER 21<sup>ST</sup>**

**8:00 a.m. – 4:30 p.m.**

**REGISTRATION**

**9:00 a.m. – 4:30 p.m.**

**TRACK A: NUTS AND BOLTS OF PHA BUDGETING, ACCOUNTING AND FINANCIAL REPORTING (2 DAYS)**

*\* Additional Cost & Pre-registration required; Additional Cost: \$150*

**Presenter: Jason Casterline, CPA, Managing Director, BDO**

**Description: [See attached Nuts & Bolts of Finance Description for full agenda](#)**

**9:00 a.m. – 4:30 p.m.**

**TRACK B: FSS “NEW RULE” TRAINING (2 DAYS)**

*\* Additional Cost & Pre-registration required; Cost: \$100 (includes 2 days of Training & Materials)*

**Presenter: Dennis Morgan, DL Morgan & Associates**

*This **NEW FSS final rule** amends HUD's regulations to implement changes to the Family Self-Sufficiency (FSS) program made by the Economic Growth, Regulatory Relief, and Consumer Protection Act and made multiple amendments to the FSS program, including changes to the methodology for determining the size of the FSS program, expanding the definition of eligible families to include tenants of certain privately owned multifamily properties subsidized with Project-Based Rental Assistance (PBRA), updating the FSS Contract of Participation (CoP), reducing burdens on Public Housing Agencies (PHAs) and multifamily assisted housing owners, clarifying escrow account requirements, and updating the FSS Action Plan requirements.*

*The new final rule incorporates changes and further revises HUD's FSS regulations to further streamline the program for PHAs, multifamily property owners, and eligible families, including providing that families participating in the Housing Choice Voucher Homeownership Program and all Section 8 programs can participate in the FSS program, revising certain definitions that apply to the program to align with PHA suggestions, revising the definition of FSS head of household, making changes to the CoP provisions, revising the lists of activities for which forfeited escrow funds may be used, and making changes to portability provisions, and including newer concepts on Earned Income Disallowance, amending Action Plans, etc. **Many of these changes require implementation by November 14, 2022.***

*Don't miss this important session for anyone administering or wanting to administer the FSS Program.*

**1:30 p.m. – 3:00 p.m.**

**S.H.A.R.P. MEETING**

**3:15 p.m. – 4:15 p.m.**

**DIRECTORS' MEETING**

**4:30 p.m. – 6:30 p.m.**

**WELCOME RECEPTION**

**THURSDAY, SEPTEMBER 22<sup>ND</sup>**

**7:00 a.m. – 4:30 p.m.**

**REGISTRATION**

**7:00 a.m. – 10:00 a.m.**

**EXHIBITOR SET-UP**

**7:30 a.m. – 9:00 a.m.**

**BREAKFAST BUFFET**

**9:00 a.m. – 4:30 p.m.**

**CONCURRENT SESSIONS**

**9:00 a.m. – 4:30 p.m.**

**TRACK A: NUTS AND BOLTS OF PHA BUDGETING, ACCOUNTING AND FINANCIAL REPORTING (2 Days) - *Continued***

*\* Additional Cost & Pre-registration required; Additional Cost: \$150 (includes 2 days of Training)*

Presenter: Jason Casterline, CPA, Managing Director, BDO

**9:00 a.m. – 4:30 p.m.**

**TRACK B: FSS “NEW RULE” TRAINING (2 Days) - *Continued***

*\* Additional Cost & Pre-registration required; Cost: \$100 (includes 2 days of Training & Materials)*

Presenter: Dennis Morgan, DL Morgan & Associates

**9:00 a.m. – 12:00 p.m.**

**TRACK C: CAPITAL FUND TRAINING**

Presenter: Andrea Vrankar, P.E., R.A., HUD Public Housing, Finance & Capital Management Division, Cleveland Office

- *Creating a plan*
- *Budgeting*
- *Public vetting process*
- *Approvals required beyond EPIC*
- *Tracking grant progress*
- *Making revisions*
- *Grant closeout*

**1:15 p.m. – 4:30 p.m.**

**TRACK C: EPIC TRAINING**

Presenter: John McLaren, Engineer, Cleveland HUD Office of Public Housing

*An overview and a working session to answer any and all questions related to EPIC*

**9:00 a.m. – 4:30 p.m.**

**TRACK D: HCV BEST PRACTICES**

Presenter: Marty Chumney, Consultant

**9:00 a.m. – 12:00 p.m.**

**TRACK E: DAVIS BACON HUD CHANGES & DOL REGULATION CHANGES**

Presenter: Deborah Diez, Senior Contractor Industrial Relations Specialist,

Midwest Regional HUD Office of Davis-Bacon & Labor Standards

*The Davis Bacon Labor Standards training provides LCAs the basic information they need to administer the Davis-Bacon Act so they can apply the provisions of the Act properly. The training is divided into three parts: the LCA's responsibilities under the Act, training to build the capacity of LCAs to correctly conduct payroll analysis, including certified payroll reviews, and reporting requirements under the Act. After completing this training, LCAs will understand their responsibilities and requirements under the Act.*

**THURSDAY, SEPTEMBER 22<sup>ND</sup> - CONTINUED**

**1:15 p.m. – 3:15 p.m.**

**TRACK E: OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS); READY TO RETIRE, PENSION & HEALTH CARE**

Presenter: Veronica Mack, Supervisor – Education, OPERS

*This series is comprised of two back-to-back presentations. Ready to Retire Pension focuses on reduced and unreduced pensions, decisions that need to be made before retirement, how Social Security may be impacted by an OPERS pension and more. Ready to Retire Health Care covers eligibility for health care allowances, the Health Reimbursement Arrangement, Medicare and other related topics. Designed for Traditional Pension Plan members within five years of retirement eligibility.*

**3:30 p.m. – 4:30 p.m.**

**TRACK E: OHIO DEFERRED COMPENSATION PROGRAM**

Presenter: Ohio Deferred Compensation Representative

*Overview of the Ohio Deferred Compensation Program*

**12:00 p.m. – 1:00 p.m.**

**VENDOR APPRECIATION LUNCHEON**

**4:30 p.m. – 6:00 p.m.**

**VENDOR RECEPTION – *VENDOR BINGO DRAWING***

**FRIDAY, SEPTEMBER 23<sup>RD</sup>**

**7:30 a.m. – 12:00 p.m.**

**REGISTRATION**

**7:30 a.m. – 9:00 a.m.**

**BREAKFAST BUFFET**

**9:00 a.m. – 12:00 p.m.**

**CONCURRENT SESSIONS**

**9:00 a.m. – 12:00 p.m.**

**TRACK A: “HOW TO PREPARE FOR AN AUDIT”**

Presenter: Meghan Poth, CPA, Wilson, Shannon & Snow, Inc.

*Feeling overwhelmed when it comes to preparing for your annual audit? This session will provide insight on common areas auditors test related to operations, ORC compliance, and Uniform Guidance. We will review compliance requirements related to grant programs generally selected for Single Audit testing (such as the Housing Voucher Program and Public Housing Program). We will go over the audit process including key State and Federal deadlines.*

**9:00 a.m. – 12:00 p.m.**

**TRACK B: FSS ROUND TABLE**

Presenter: Dennis Morgan, DL Morgan & Associates

*This will be a follow-up to the FSS Training. A time for questions & answers and discussion.*

**9:00 a.m. – 12:00 p.m.**

**TRACK C: RAD 101/SECTION 18 TRAINING**

Presenter: Sarah Molseed, Senior Advisor, HUD Office of Recapitalization

**9:00 a.m. – 12:00 p.m.**

**TRACK D: HCV ROUND TABLE**

Moderators: Marty Chumney, Consultant

Jonathan Zimmerman, Member-Manager, Section 8 Associates, LLC

Jessica Hunter, Leasing Agent, Huron MHA

**END OF CONFERENCE**

# Hotel Information

## THE HILTON COLUMBUS-POLARIS HOTEL

8700 Lyra Drive

Columbus, Ohio 43240

[www.columbuspolaris.hilton.com](http://www.columbuspolaris.hilton.com)

You may make room reservations by telephoning the hotel directly at (614) 885-1600 and request the Reservations Department. Be sure to let the Reservation Agent know you are with the group, **“Ohio Housing Authorities Fall Conference”** to receive the group rate of **\$154 for The Hilton Columbus-Polaris Hotel**. You may make hotel reservations on-line as well

[www.my-event.hilton.com/cmhpohf-ohhoau-7f361954-9a01-476f-862e-a70d3a71d0e3/](http://www.my-event.hilton.com/cmhpohf-ohhoau-7f361954-9a01-476f-862e-a70d3a71d0e3/)

**The Deadline** for making room reservations is **Sunday, August 21, 2022**. After August 21<sup>st</sup>, reservations are on a “first-come-first-served” basis and may not be available at the group room rate. You will need a tax-exempt form to present to the hotel agent at the time of check-in.

# NUTS AND BOLTS OF PHA BUDGETING, ACCOUNTING AND FINANCIAL REPORTING

## PUBLIC HOUSING

### **Module 1: Introduction to Public Housing Accounting**

- Common acronyms and definitions
- Calendar of due dates
- Overview of LIPH accounting transactions
- Eligible uses of operating reserves
- Measuring reserve levels
- Cost Allocation
- Project based accounting and the COCC
- Fee-for-service
- Eligible costs

### **Module 2: Introduction to the Public Housing Chart of Accounts**

- Setting up the LIPH chart of accounts
- Preparing LIPH related journal entries, registers and schedules
- Reconciliation & reporting of accounts:
  - Cash / Investments
  - Accounts Receivable
  - HUD / Government
  - Receivables
  - Deferred Charges
  - Fixed Assets Depreciation
  - Accounts Payables
  - Notes/ Mortgages Receivables
  - Payroll liabilities
  - Accrued liabilities
  - Compensated absences
  - PILOT
  - Notes/ Mortgages payable
  - OPEB
  - Pension liabilities
  - FSS liabilities
  - Lease Liabilities and Assets
  - All equity (reserves) accounts
  - Revenues
  - Expenses

### **Module 3: FDS (Public Housing & Related Programs)**

- Background of FDS
- Submission due dates
- Creating a FDS
- Mapping general ledger accounts to the FDS
- Differences between the un-audited FDS and audited FDS
- Various options and categories of FDS submissions

### **Module 4: Introduction to the Capital Fund (CFP) Grant**

- Background of the CFP grant
- Capital Fund specific transactions for each Budget Line Item (BLI)
- Eligible costs and ineligible costs
- Comparing CFP fund revenue to expenses incurred by the Authority
- Tracking obligations and expenditures deadlines
- The "Treasury Rule"
- The EPIC reporting systems

## HCV

### **Module 1: Background to HCV Accounting**

- Common acronyms and definitions
- Calendar of due dates
- Overview of HCV accounting transactions
- Uses of Program reserves, RNP and UNP
- Pre 2004 / post 2003 Admin fee reserves
- Cash management
- Fee for Service and cost allocation
- Sources of revenues for HAP
- Utilizing reserves
- Estimating admin fee revenues

### **Module 2: Introduction to HCV Chart of Accounts**

- Setting up the HCV chart of accounts
- Preparing HCV related journal entries, registers and schedules
- Reconciliation & reporting of accounts:
  - Cash / Investments
  - Accounts Receivable
  - HUD / Government
  - Receivables
  - Deferred Charges
  - Fixed Assets Depreciation
  - Accounts Payable
  - Payroll liabilities
  - Accrued liabilities
  - Compensated absences
  - OPEB
  - Pension liabilities
  - FSS liabilities
  - All equity (reserves) accounts
- Revenues
  - HAP Revenues
  - Admin Revenues
  - Fraud Recovery
  - Portability
  - Handling interest on NRP
  - FSS coordinator grant recording and reporting
- Expenses
  - HAP
  - UAP
  - Port Out HAP
- Administrative expenses

### **Module 3: Voucher Management System**

- Business Rules
- VMS reporting fields
- Upcoming eVMS - new process for submitting units and costs

### **Module 4: FDS (HCV Programs)**

- Submission due dates
- Creating an HCV FDS
- Mapping general ledger accounts to the FDS
- Differences between the un-audited FDS and audited FDS