**Training Summary**

This training is developed by the U.S. Department of Housing and Urban Development’s (HUD) Office of Native American Programs (ONAP) as a primer on the ***Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*** (the OMB’s new “Uniform Guidance); Final Rule, which became effective on December 26, 2014. The new rule incorporates existing guidance from OMB Circulars A-21, A-50, A-87, A-89, A-102, A-110, A-122, A-133, and removed 2 CFR parts 215, 220, 225, and 230. It also includes administrative requirements for federal agencies and grant recipients, and replaces 24 CFR Parts 84 and 85.

The purpose of this training is to assist HUD/ONAP program recipients in identifying the changes enacted by the new rule and the applicable “exceptions” to 2 CFR §200 for the following HUD/ONAP regulations: 24 CFR §1000 (IHBG); 24 CFR §1003 (ICDBG); 24 CFR §1006 (NHHBG). To support tribes/TDHEs and DHHL during the implementation stage, the training will emphasize the practical application of the Uniform Guidance and provide resources and tools that recipients can utilize to identify changes recipients must make to their administrative and/or management systems (i.e. policies, operating procedures, and other internal control processes) to ensure ongoing compliance with the new Uniform Guidance (2 CFR §200).

This training is targeted to the key management staff and/or decision makers of 369 ONAP Block Grant recipients, including but not limited to, Executive Directors, Housing Directors, Housing Managers, Tribal Leaders, Fiscal Officers, Finance Directors, Deputy Directors, Assistant Directors, Compliance Officers, Procurement Directors/Officers, Board of Commissioners and/or any other identified staff of the recipients who may be responsible for compliance with administrative requirements of the IHBG, ICDBG, or NHHBG programs.

**Learning Objectives**

After completing this training, participants will be able to:

* Explain how and why the Uniform Guidance was consolidated into one rule
* Describe the required timeline for implementation of the new Uniform Guidance accounting for applicable exceptions
* Navigate the Uniform Guidance (2 CFR §200) document, and demonstrate proficiency in locating specific information
* Utilize various assessment tools and aids to evaluate compliance with the required standards and applicable exceptions of the Uniform Guidance.
* Correctly interpret and apply the meaning of “should” vs. “must” when evaluating compliance requirements
* Articulate a basic understanding of the five components of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) comprehensive framework of internal controls and how to apply them to improve management systems
* Reference and analyze Part E of 2 CFR §200 (and applicable exceptions) to determine the *allocability* and *allowability* of costs
* Locate and analyze specific provisions of the Uniform Guidance to evaluate the implications of changes enacted by the new Uniform Guidance.