

ONAP TRAINING

Basic Financial Management and Audit Preparation



TRAINING AGENDA

June 10-12, 2026 | 9am-3pm Pacific Time

There will be breaks throughout the training

DAY 1: WEDNESDAY, JUNE 10

Basic Financial Management – Part 1

9am-3pm

Section 1: Introduction, Purpose, & Objective

Section 2: Overview of the NAHASDA and the Uniform Guidance

Section 3: Accounting System to Identify and Track Federal Grant Activities

Section 4: Accounting Records, Source Documents, Record-Keeping & Retention Requirements

Section 5: Accounting Systems and Internal Controls

DAY 2: THURSDAY, JUNE 11

Basic Financial Management – Part 1 continued

9am-3pm

Section 6: Budgeting

Section 7: Procedures for Accessing IHBG Grant Funds

EXERCISE: Review sample written procedures as required under 2 CFR Part 200.302(6)

Section 8: Procedures for Allowable Costs

EXERCISE: Review sample written procedures for determining the allowability of costs per 2 CFR 200.302(7)

TRAINING AGENDA *(continued)*

DAY 3: FRIDAY, JUNE 12

Audit Preparation – Part 2

9am-3pm

Section 1: Audit Purpose & Requirements

Section 2: Audit Requirements

Section 3: Single Audit Compliance Requirements

Section 4: Grant Compliance of Major Programs

Section 5: Audit Responsibilities on Report Findings

Section 6: Audit Report & Opinion

Summary, Q&A, & Review of Resources