Office Hours: Annual Performance Report (APR)

August 17, 2026

This training is offered by the U.S. Department of Housing and Urban Development (HUD) and the Office of Native American Programs, under a cooperative agreement with FirstPic, Inc.

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About Your Instructor



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Areas of Expertise

- NAHASDA (24 CFR Part 1000) & IHBG Administration
- Admissions & Occupancy Policy Development
- Federal Procurement (2 CFR 200)
- Environmental Review (24 CFR 58)
- Tribal Housing Governance & Strategic Planning
- BABA Compliance
- Renewable Energy Transitions for Remote Communities

About the FirstPic Team

FirstPic, Inc.

Community Compass TA Provider

Your Session Host

FirstPic, Inc.

firstpic.org

Under HUD ONAP Community Compass Grant

Session Team

Mariel Trainum

Project Manager

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Office Hours Format

- Welcome and Introductions
- Housekeeping
- Updates
- Overview and FAQs
- **Open Discussion**
- Wrap-up

Welcome and Introductions

Housekeeping

- Mute when not speaking to reduce background noise
- Submit questions using the chat or raise hand features
- Feel free to turn your camera on (optional)
- State your name and organization
- Limit detailed project-specific questions

Updates

- [Updates — to be supplied by FirstPic / SWONAP before final review]
- On-call TA availability
- Current PIH Notices governing the APR cycle
- Upcoming SWONAP convenings

Overview and FAQs

APR Essentials — Why It Matters

- The APR closes the IHP/APR cycle — and conditions the next grant
- HUD uses the APR to determine compliance, capacity, and grant adjustments
- Reports use of funds, accomplishments against the IHP, and — since 2008 — what you would change next cycle
- A well-built APR reduces HUD follow-up, audit exposure, and sanction risk
- Newer staff: use it as a checklist. Experienced staff: use it as a risk map.

IHP Readiness Scorecard

A quick way to spot whether the IHP is ready for review or likely to bounce back.

1

Activities

Specific enough for ONAP to evaluate



2

Budget

Every source maps to a use



3

Timing

75-day submission window is protected



4

Governance

Tribal approvals and certifications are lined up



If any box is weak, use office hours to ask a specific fix-it question.

APR Compliance Arc

The APR closes the arc – where planning, spending and monitored get reconciled.



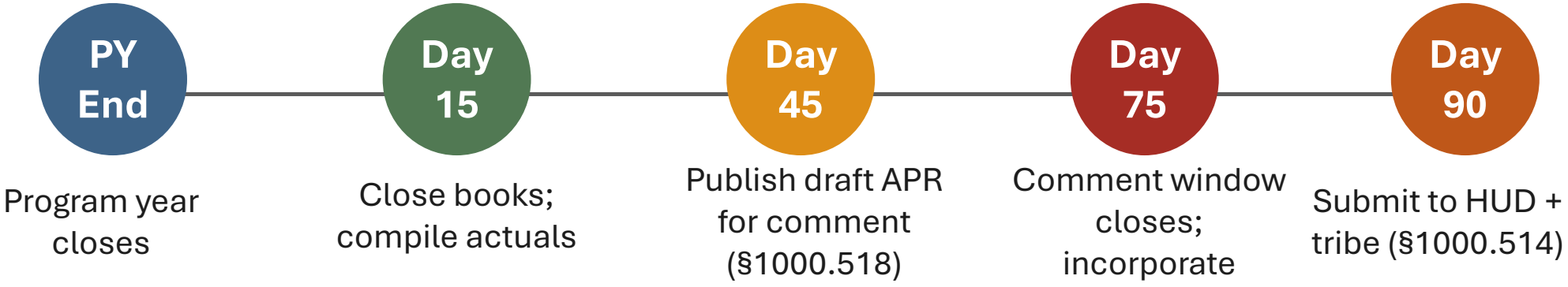
Watchpoints	Evidence Trail	Decision Rule
90-day clock (§1000.514) No silent drops from the IHP Annual review embedded	Actuals reconcile to IHP budget Slippage disclosed (§1000.512) Public comments summarized (§1000.518)	Deviation from IHP? Explain in the APR, not around it.

APR Essentials — What the Rules Require

- The short list of requirements that most often go wrong:
- Submission timing — within 90 days of program year end (§1000.514)
- Required content — use of funds, IHP-to-actual, accomplishments, forward look (Sec. 404(b))
- Public availability — draft published before submission; comment summary included (§1000.518)
- Annual internal review — the annual internal review results belong in the APR
- Reporting period — coincides with your program year (§1000.516)

90-Day Submission Timeline

A suggested working timeline. Only Day 90 (§1000.514) and pre-submission publication (§1000.518) are regulatory; the rest is pacing.



Practical rule: do not discover the public comment step at Day 89.

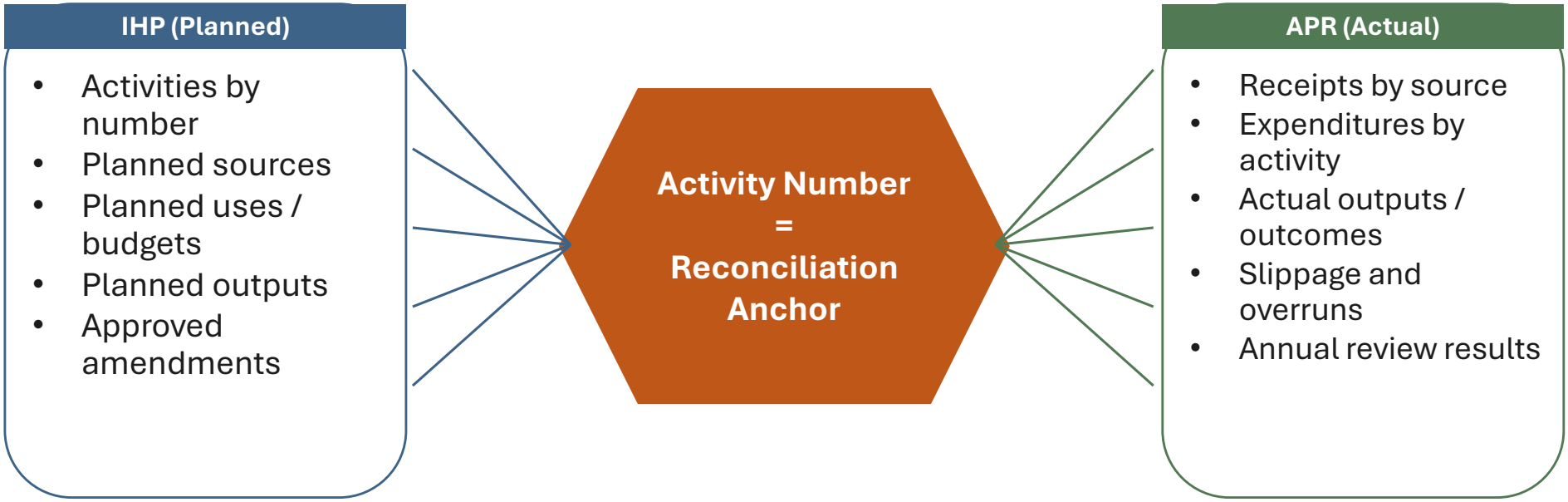
APR — The Budget-to-Actual Framework

- Every APR is two ledgers that must reconcile back to the IHP:
- PLANNED — what the IHP said would happen (activities, sources, uses)
- ACTUAL — what actually happened (receipts, expenditures, outputs, deviations)
- Total Actual reconciles to Total Planned by activity — deviations get explained

- The APR expenditure table is the reconciliation document.
- Common finding: expenditures reported without tying to the IHP activity number.

Planned-to-Actual Reconciliation Map

A clean APR shows how each planned activity landed — and if it moved, why.



Report activity-by-activity, tied to the IHP: cleaner audit trail, fewer HUD questions.

APR — Reporting Sources Received

- **What the APR reports on the receipts side:**
  - IHBG formula allocation actually received
  - Carryover into the reporting period
  - Program income and investment income received
  - 1937 Act receipts and Title VI loan proceeds
  - Layered federal, tribal, and non-federal funds

  - Report what was received, not what was drawn.
  - Common finding: program income under-reported when custody sits with a third party.

APR Reporting Classification Matrix

Separate what reports as IHBG performance from what discloses as layered support.

Reporting Item	Where in the APR	Common Finding
IHBG carryover	Report as available IHBG	Not tied to a planned activity
Program income	Report as IHBG receipts	Under-reported if held 3rd-party
Other federal funds	Disclose separately	Outputs double-counted
Tribal / match funds	Disclose; full project picture	Missing from project picture

Funding can be layered. The APR still has to make it legible.

APR — Reporting Uses (Expenditures)

What the APR reports on the expenditure side — actual spend under each NAHASDA §202 activity:

- Housing assistance and development
- Housing services and management services
- Crime prevention and safety
- Approved model activities and reserves
- Administrative and planning (A&P)

- Every expenditure ties back to an IHP activity number and forward to an APR output.
- Slippage, cost overruns, and unusually high per-unit costs are disclosed (§1000.512).

APR — Tying Actual to Planned

- The reconciliation logic that makes the APR defensible:
- Each APR expenditure line ties to an IHP activity number
- Each IHP activity is addressed — accomplished, deferred with reason, or descoped by amendment
- No silent drops: an unexplained missing activity is a HUD question waiting to happen

Best practice: build the APR in the IHP's activity order — same numbering, same headings.
Reviewer test: can HUD read them side-by-side and see every activity accounted for?

APR — A&P Reporting and Single Audit Posture

A&P Reporting

20% cap over $500,000

30% for grants at or below $500,000 (§1000.238)

Reports A&P actuals against IHP caps

Same caps that governed the IHP budget

HUD monitoring signal

Reviewed at IHP, APR, and monitoring visits

Single Audit Posture

Certify threshold status

Applies at the OMB Uniform Guidance threshold (2 CFR 200)

Frame findings with corrective action

If findings touch NAHASDA activities, show what you're doing

Narrative up front

Belongs in the APR, not left for later discovery (§1000.544)

Acknowledged findings are managed. Findings HUD surfaces first are exposed.

APR Narrative — Findings Filter

Use these questions before deciding what audit findings and deviations belong in the APR narrative.

1. **Does the finding touch a NAHASDA activity?** → **Belongs in the APR**
2. **Is corrective action underway?** → **Frame with the action, not the finding**
3. **Is the deviation material?** → **Explain in the narrative**

Threshold Reminder	HUD Signal
Single Audit applies at the OMB threshold	Findings HUD surfaces (not the recipient) drive Sec. 401 risk

APR — The Forward-Looking Element

What §404(b)(4) Requires

Added by the 2008 Reauthorization

The APR must describe what you would change based on this year's experience

Forward-looking, inside a backward report

The only place in the IHP/APR where next year's plan gets seeded

Not filler — a required element

HUD reads it; a thoughtful answer signals capacity

Treat It as a Planning Input

Annual review findings

Feed next year's IHP directly — what you fix goes in the plan

Slippage patterns

Show where next year's timeline needs slack

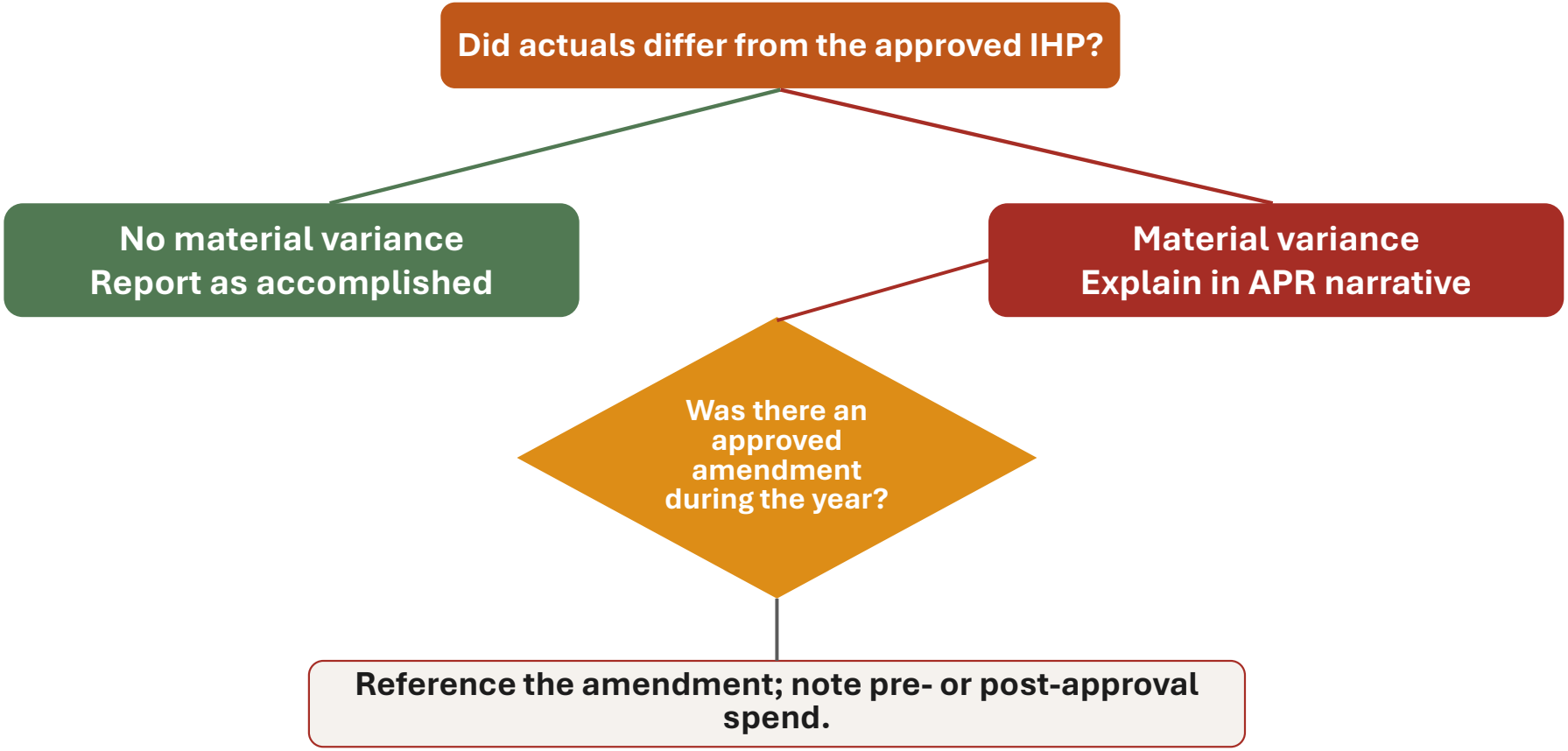
Audit and public-comment themes

Shape next year's controls and communications

Today closes the paired series — this is where the loop actually closes.

Deviation Reporting Decision Tree

When actuals differ from the IHP, decide how to report before submission.



APR-to-Next-IHP Feedback Loop

A well-built APR is the first draft of next year's IHP improvements.

This Year's APR	What It Says	What It Feeds	Next IHP Change
Slippage on completions	Root cause: permits, weather	Timeline adjustment	Revised assumption
Service overspend	Demand > planned	Program-design change	Revised service model
Annual review finding	Policy gap	Corrective action	New control in IHP

Design test: every §404(b)(4) change traces to an APR line and lands in next year's IHP.

APR Content Checks and Authorities

Common Checks

- Every IHP activity addressed
- Program income reported by custody
- Slippage and overruns disclosed (§1000.512)
- Draft published for comment (§1000.518)
- Annual review embedded

Authorities

- NAHASDA §§403, 404, 405
- 24 CFR §§1000.512, 1000.514, 1000.516, 1000.518
- 24 CFR §§1000.520, 1000.521, 1000.544, 1000.548
- 24 CFR §1000.552 (records)
- 2 CFR Part 200 Subpart F; current PIH Notices

Open Discussion

Conversation starters:

- Foundational — what does the APR require, and what gets left out?
- Procedural — timing, program income, public comment, audit findings?
- Strategic — how does the APR drive next year's IHP improvements?
- Be specific: your program year, your activity, your finding.
- Rob takes questions across content, budget-to-actual, and audit.

It’s Your Turn!

How can we help you. What Questions do you have?

Next Steps

- One-takeaway prompt — what is one thing you will check or change in your next APR?
- Follow-up: questions captured in the session Google Doc will get a written response
- This closes the paired IHP/APR Office Hours series
- Tell FirstPic if a repeat next cycle would be useful

Closing