



TRAINING FOR FINANCIAL MANAGEMENT AND STAFF

October 10-12, 2018

Grand Casino Mille Lacs, 777 Grand Ave, Onamia, MN 56359

Wednesday, October 10, 2018

TIME	AGENDA
8:00 - 8:30	Registration
8:30 - 8:45	Welcome and Introductions
8:45 - 10:00	Tribal Government Accounting & Financial Reporting <i>Government Accounting and Auditing Standards</i> <i>Tribal Government-Wide Financial Reporting</i> <i>Audited Tribal Financial Statements and Single Audit Reports</i> <i>Auditing and Governance Oversight</i>
10:00 - 10:15	Break
10:15 - 12:00	Tribal Accounting Statements <i>Types of Funds: government, business-type and fiduciary</i> <i>Understanding tribal accounting reports</i> <i>Legally separate entities - Component Units</i>
12:00 - 1:15	Lunch (on your own)
1:15 - 2:05	Internal Controls <i>Internal controls and fraud prevention</i>
2:05 - 3:00	Budgeting for Grants <i>Types of budgets; operating and capital budgets</i>
3:00 - 3:15	Break
3:15 - 4:00	Accounting for Grants <i>GASB Standards for revenue recognition, grants receivable and unearned grant revenue</i>
4:00 - 4:15	Questions and Answers

Thursday, October 11, 2018

TIME	AGENDA
8:00 - 8:30	Registration
8:30 - 9:00	New OMB Uniform Grant Guidance <i>Purpose</i> <i>Subpart A - Definitions</i> <i>Subpart B - General Provisions</i>
9:00 - 9:30	New OMB Uniform Grant Guidance <i>Subpart C - Pre-Federal Award Requirements</i>



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9:30 - 10:00	New OMB Uniform Grant Guidance <i>Subpart D - Post Federal Award Requirements</i>
10:00 - 10:15	Break
10:15 - 11:45	New OMB Uniform Grant Guidance <i>Subpart E - Cost Principles</i> <i>Subpart F - Audit Requirements & Audit Resolution</i>
11:45 - 1:00	Lunch (on your own)
1:00 - 1:45	Federal Standards for Financial Management Systems <i>Self-determination standards for financial management and records retention</i>
1:45 - 2:30	Grants & Contracts Federal Compliance <i>Internal controls over compliance</i>
2:30 - 2:45	Break
2:45 - 4:00	Indirect Costs <i>Direct Costs; Indirect Costs; How rates are determined; recording indirect</i>
4:00 - 4:15	Questions and Answers

Friday, October 12, 2018

TIME	AGENDA
8:30 - 10:00	Self-Determination Act <i>Review of Types of awards; regulations;</i> <i>Act provisions related to financial management</i>
10:00 - 10:15	Break
10:15 - 12:00	Standards and Controls for Financial Management Systems <i>Control components for financial management and records retention</i>
12:00 - 1:15	Lunch (on your own)
1:15 - 2:00	Tribal Tax Issues <i>W-2's vs. 1099's and General Welfare Doctrine; how these affect grant expenditures</i>
2:00 - 2:45	Resolving Single Audit Findings <i>How audit findings are resolved by the federal agencies</i>
2:45 - 3:00	Questions and Answers