



Final Transcript

HUD: Reporting Time and Attendance

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SPEAKERS

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PRESENTATION

Moderator Ladies and gentlemen, thank you for standing by. Welcome to the Reporting Time and Attendance conference call. At this time, all participants are in a listen-only mode. [Operator instructions]. As a reminder, this conference is being recorded.

I would now like to turn the conference over to your host, Virginia Holman. Please go ahead.

Virginia

Thank you very much, Lois. Welcome to today's really important webinar on Reporting Time and Attendance. As usual, though, before we get started, I do want to go over some logistics of the conference call.

I did send out the handout this morning to everyone who had registered, but they're also on the control panel on the right-hand side of your screen. You just need to click on it, and you can download it.

We probably will not be taking live questions because of the large number of people that we have. We do want you to ask your questions, so we have some other ways for you to do that. Again, on the panel on the right-hand side of your screen, there is a box labeled Questions. If you just type in your question, we have staff who are reviewing those, and we will try to answer as many of them as we can.

The other way to ask a question after the webinar is over, and any time in the future, is to go to housing.counseling@hud.gov, and then put the webinar topic in the subject line. Also, if you have a question that you asked and we did not get to today, go ahead and send that question into housing.counseling, and we'll make sure that you do get an answer to your

question. Again, we probably will not have an open discussion period because of the large number of people that we have.

If you have logged on to GoToWebinar, GoToWebinar will send you a Certificate of training within about 48 hours. You need to print it out and save it for your records.

Now, let me turn it over to our presenters from the Allmond and Company.

Blair

Thank you, Virginia. My name is Blair Clarke with Allmond and Company. I will be presenting the Time and Attendance training presentation to you all today.

Like Virginia said, today's topic is very, very important. Reporting time and attendance is a very crucial part to all grantees for housing counseling. From my personal experience, a lot of the grantees that we reviewed and that we've seen for their budgets and their expenses, personnel and salaries is one of the largest expenses that is charged to the grant award. So reporting accurate time and attendance is a very, very important part of being a participant in the housing counseling program.

Today, we're going to talk about having an effective internal control system over reporting time and attendance and why that's important for reporting your time and attendance. Then we're also going to go into how to properly document time and attendance, how to support those personnel charges to the grant award. We have a lot of good stuff that we're going to go into today.

Look at our agenda and what we're going to go into, we'll do a quick introduction on everybody involved on the training for today. We're going to look at our course objectives, and what we plan to teach you today, and what we expect for you to get out of today's training presentation. We're going to look at the standards for time and attendance reporting, what authoritative guidance sets the rules for time and attendance reporting.

One of those authoritative guidance is OMB's uniform guidance. We've talked a lot about the Uniform Guidance if you've been a part of our presentations before, but it is a very essential tool to have. It's a very essential document to be familiar with. Everyone should be familiar with the Uniform Guidance.

There's a link at the end of the presentation for you to download. I keep a copy of the Uniform Guidance on my desktop and access it daily.

Whenever I have a question about anything grant-related, the first place I go to is the Uniform Guidance. We're going to dive into what the Uniform Guidance is, and what specifically it has to say about documenting personnel expenses.

We're also going to look at GAO's Green Book, also known as The Standards for Internal Control in the Federal Government. Now, while federal government is in the title, it's not just for federal government use. State, local, quasi-governmental agencies can also use it, as well as not-for-profit agencies. The Green Book gives a lot of standards and guidance on how to implement an effective internal control system.

We're going to look at internal controls as a whole and what it means to have an effective internal control system. Then we're going to narrow it down specifically to time and attendance reporting. We're going to look at the grantee's internal control objectives and what objective every grantee should have in terms of reporting time and attendance accurately and properly allocate it.

We're also going to look at the specific control activities as well, what control activities should be in place for each grantee to achieve their control objectives. Then finally, we're going to look at timesheets and personnel activity reports. These are the main things that we will need to support those personnel charges to the grant award. Personnel activity reports, also known as PARs, are one of the main supporting documentation that we'll look for whenever we're reviewing personnel charges to the grant award, so it's very, very important that everyone knows how to document them properly and what needs to be included.

Just a quick introduction, again, my name is Blair Clarke with Allmond and Company. I also have Vanessa McCollum with me in the room as well. She'll be answering your questions on text box. If you guys have any questions as we go through the presentation, feel free to ask them in the text box, and we'll try to get to those at the end, or as soon as we can.

Let's start with our course objectives. After completing this course students will be able to understand regulations relating to time and attendance reporting. We're going to go through the authoritative guidance and the laws and regulations that are set for the requirements of time and attendance reporting.

We're going to look at the Uniform Guidance, and be specific for documenting personnel costs. We're going to look at GAO's standards for internal controls and what regulations they have in place for the internal controls and control activities that need to be in place in order to assure that time and attendance is accurate and complete. Then we're going to identify and implement internal controls over time and attendance. We're going to go over a broad overview of what internal controls are and the types of control activities that should be in place specifically for time and attendance reporting.

Then finally, students will be able to properly document and report an employee's time and attendance. Again, so we'll go into some details about time sheets, personnel activity reports, and how to properly document an employee's time and attendance that's being charged to the grant award.

Let's start with a little bit of background. OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award, this is commonly known as The Uniform Guidance. You'll also hear it referred to as 2 CFR 200, as well as the Super Circular. This is the

authoritative federal rules that govern all federal awards. All things federal awards you want to know is kept in the Uniform Guidance.

Again, I keep a copy of it on my desktop. I access it daily. So it's very, very important that everyone understands at least where to find the Uniform Guidance, and be familiar with everything that is in it, including cost principles, things for audit requirements, there is information about the agency's responsibilities, the grantee's responsibilities, everything you need to know is in the Uniform Guidance. It's very important that you familiarize yourself with that.

The Uniform Guidance also provides standards for documenting personnel expenses specifically. Let's look into some of those. So 2 CFR Subpart E, Cost Principles, Section 200.430, Standards for Documentation of Personnel Expenses states in part that, "charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed." This is a very, very important statement here. It means that if you are charging personnel expenses to a federal award, the support must accurately reflect the work that has been performed. It's not budgets; it's not estimates; these charges must be based on actual work performed.

This section continues on, “These records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.” This is talking about the documentation that supports the work that is performed, what must be included in these records.

The first thing, a system of internal controls, an effective system of internal controls that provides reasonable assurance that the charges that are being made to the grant are accurate, allowable, and properly allocated. We did a presentation on allowable and unallowable expenses earlier this year, so this is stating that an internal control system needs to be in place to assure that the charges that are being made to the grant award are allowable. Are they allowable per the Uniform Guidance? Are they allowable per HUD’s grant agreement? A system of internal control needs to be in place to provide assurance that the charges are accurate and allowable.

Paragraph 2 states that these records must be incorporated into the official records of the non-federal entity. These aren’t just for reports for HUD or for other federal awards, these should be incorporated into your official

records of your entity, of your agency. It should be a part of your normal course of business.

Paragraph 3 states that these records must reasonably reflect the total activity for which an employee is compensated by the non-federal entity, not exceeding 100% of compensated activities. That means that these reports must contain all the employee's activity for the reporting period. If an employee is being compensated for hours by the non-federal entity, then the records should reflect the total amount of activity that is being worked, not just the portion that is chargeable to HUD, but the portions that are chargeable to all hours of this employee's activity. This must be included on these records.

Paragraph 4 continues that these records must encompass both federal-assisted and all other activities compensated by the non-federal entity on an integrated basis. Again, not just HUD-assisted funding, but all other activities compensated by the entire entity should be included on the records that are presented to support that payroll expense, that personnel expense. So just because an employee has part of his time charged to HUD, just not that one part should be presented, it should be the entire

activity. Whether it's federally-assisted or not federally assisted, it should be all contained on this one record.

Moving on to paragraph 5. These records must comply with the established accounting policies and practices of the non-federal entity. That means that this should be a part of the normal accounting policies and procedures of the entity. These should be incorporated into your policies and procedures into your written documents. So it's very, very important.

Paragraph 7 states that these records support the distribution of an employee's salaries or wages among specific activities or cost objectives: if the employee works on more than one federal award, a federal award and non-federal award, an indirect cost activity and a direct cost activity, two or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

That was a lot of different information right there. To summarize that paragraph, what it's stating is that an employee that receives multiple funding and charges multiple different funding sources must be included

and allocated properly on this one record. Again, it's not just for HUD. If an employee is charging time for multiple federal awards—including HUD—it needs to display all the time allocated to each federal award. Whether it's a federal award or not a federal award, whether it's indirect cost or direct cost, it needs to be allocated showing the specific time charged to each different activity.

So a lot of information that needs to be on one type of record or one type of report. This will be your Personnel Activity Report, or your PAR. We have an example at the end that will show you a personnel activity report that encompasses all these rules and regulations that the Uniform Guidance has given us.

All of these documents should be one document. It should be one record for the one employee, and it should encompass all the specific rules that the Uniform Guidance gives us here. It's a lot of information, but we break it down in a way that's kind of easy to fill out, a good template at the end that will help you understand exactly what should be included.

Then finally for paragraph 8, budget estimates alone do not qualify as support for charges to federal awards. Again, what did our first paragraph

say? These charges are based on actual work performed, not budget estimates, not the estimates that you sent in before you start the work. These are based on actual work performed, so estimates alone do not qualify as support.

The Uniform Guidance continues to talk about internal controls and why internal controls are important. So 2 CFR Subpart E, Cost Principles, Section 200.303 states that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

This means that all agencies must maintain and establish an effective internal control system that provides, again, reasonable assurance that the information and the charges that are being made to the federal award are in compliance with all laws and regulations of not only OMB's Uniform Guidance, but the actual federal award. So that grant agreement. That is important, to have an effective internal control system to provide reasonable assurance that all costs are in compliance with the federal statutes and the federal award.

If you're not familiar with how to actually determine whether your internal control systems are effective and are in place, the internal controls should be in compliance with the Guidance and Standards for Internal Control in The Federal Government. This is a great place for you to start. This is the GAO Green Book, Standards for Internal Control in the Federal Government. It gives a great overview and great description in detail on how to have an effective internal control system. It goes into every part of internal controls, controlled environment, risk assessment, information and communication, control activities, and monitoring, so that you can have an effective internal control system in place, not just even over time and attendance, but over your entire entity.

One of the other regulations that's a good site to go to is the Internal Control Integrated Framework. This is issued by the Committee on Sponsoring Organizations of the Treadway Commission, also known as COSO. The COSO internal control framework is also a good spot to go to if you need to understand what an effective internal control system looks like.

Today, we're going to focus most on GAO's internal control in the federal government. Again, this is also known as the Green Book. In the federal

practice, we call this the Green Book. It is GAO's Green Book. This sets the standards for an effective internal control system for federal agencies and may be adopted by state, local, and quasi-governmental entities, as well as not-for-profit organizations. Even though federal government is in the title, this can be adopted for many different types of organizations. Again, it has set the guidance at what an effective internal control system looks like. It covers all parts of internal controls and what agencies to follow to be in compliance with this [indiscernible].

Let's focus in on the control activities. Section 10.02 of the Green Book states that, "Management designs control activities in response to an entity's objectives and risks to achieve an effective internal control system. Control activities are the policies, procedures, techniques, and mechanisms that enforce management's directive to achieve the entity's objective and address related risks."

Our control objectives are actual controls that we are performing on a daily basis. It's the review that supervisors that are performing. It's the reconciliation that accountants are performing. It's the independent checks to make sure that things are verified. These are the actual control activities. It's those policies and procedures that agencies should have in

place. It's the desk procedures, the standing operating procedures that agencies have in place.

These are the actual control activities they are enforcing to make sure our entity's objectives and our control objectives are met and address related risks. So if you identify a certain risk, that may be a misstatement, certain fraud, a certain error that may happen, you could have control activities that are designed to catch those errors, detect them, prevent them from happening. These are control activities. They are an important part of the internal control system.

Now, let's look at some examples of common categories of control activities. Section 10.03 of the Green Book states that one of the common categories for control activities is proper execution of transactions. These are transactions that are authorized and executed only by persons acting within the scope of their authority.

This is a principal means of assuring that only valid transactions to exchange, transfer, use, or commit resources are initiated and entered into. This means that all transactions that are entered into the financial statements or the financial system, or before they're processed, they are

authorized. Some authorized official with the authority should sign-off to say yes, this transaction is okay to be entered into. This contract is okay to be entered into. This invoice is okay to pay, or a supervisor saying yes, this person's timesheet is correct. They are authorizing that the action can be processed or recorded in the financial system. Proper execution of transactions is very, very important.

Accurate and timely recording of transactions, also important that transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. Transactions should not happen one day and then two or three months from now recorded in the financial system or process. That is not a timely recording of transactions. Transactions should be recorded when they happen so that they maintain their relevance. Something recorded months after it happened is no longer relevant. You cannot make decisions based on irrelevant transactions.

Appropriate documentation of transactions and internal controls is also very important. All transactions that go through your financial system or that are processed should have the appropriate documentation. As auditors, as reviewers, we look at the transactions that are recorded, and

we ask for the supporting documentation. It is important that you have documentation for all transactions that are entered into the system and processed.

The same thing for internal controls. If there is a control activity in place, say a supervisor signs-off on a timesheet, or a contracted officer signs-off on an invoice, that should be documented. You want to document your control activities. We don't know that control actually happened if it is not documented, so we want to see that support, that a supervisor actually signed-off. It can be a digital sign-off, it can be a sign-off on paper; it could be an email saying yes, this is approved. The appropriate documentation should be kept for all transactions and internal controls.

Then finally, management clearly documents internal controls and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. This is very, very important. The supporting documentation should always be readily available. When we perform reviews, when you get an audit, we cannot wait weeks, months for you to submit the supporting documentation. The documentation should be readily available. It should only take you a

couple of days or a week or so just to pull that information together to be sent. But the documentation should always be readily available.

Let's look at some examples of control objectives that grantees should have specifically for time and attendance reporting. One of the most important control objectives to have is to ensure that salaries charged to the grant are accurate, allowable, and properly allocated. Again, we talked about allowable and unallowable costs earlier this year. It's very, very important to have control objectives and control activities that ensure that the salaries that are charged to the grant are allowable.

Are they allowable per the Uniform Guidance; are they allowable per the grant agreement; does it meet the eligible activity test? There should be controls in place to ensure that the salaries charged are accurate, allowable, and properly allocated. Some examples of that just could be a signature or a supervisor review. That is a control activity that can be in place. The supervisor reviews a timesheet, signs-offs to say yes, this person worked these hours, and this is an allowable charge to be charged to the grant agreement. So ensure the salaries charged to the grant are accurate, allowable, and properly allocated.

Our next control objective, ensure reliable data is obtained, maintained, and properly disclosed in the quarterly grant reports. Those quarterly grant reports are very, very important to the grantee and to HUD, so we want to make sure that the data that is being submitted is reliable. Can we trust this data; is the data that was obtained and maintained, is it accurate; is it complete? So there should be controls in place, someone who reviews these reports to make sure that the supporting documentation agrees to what is being reported to HUD. There need to be controls in place to make sure that the data is accurate and reliable.

Then our last control objective, ensure grant funds are used in compliance with applicable laws, regulations, and HUD grant agreements. Again, all grant funds—not even just salaries and wages—should be in compliance with applicable laws and regulations, that being the Uniform Guidance. Is it allowable per Uniform Guidance? Is it allowable per the HUD grant agreements as well? We want to make sure that there are controls in place that ensure that these charges are applicable to the laws and regulations and to the HUD grant agreement.

Let's look at some examples of some specific internal control activities that should be in place for time and attendance. Again, supervisor

signature on timesheets. For every employee of the agency, a supervisor should verify and sign-off on the timesheet. The supervisor is the person that works closely with the employee; they know that the time that they are reporting reflects the actual work that has been performed. So a supervisor's signature is a control activity to know that someone reviewed it, and someone verified that the information is correct.

Also, supervisor's approval of leave. When an employee takes leave, they should have prior approval from a supervisor in order to take leave. That should also be reflected on the timesheet. If leave was taken, there should be leave taken on the timesheet. You want to make sure all of that is verified.

Written policies and procedures of time and attendance reporting. A written documentation of the policies and procedures is very, very important. There shouldn't just be an understanding around the office of the policies and procedures. There shouldn't be one or two people that just know what the policies and procedures are. There should be written, documented policies and procedures over time and attendance, over financial reporting, procurement, everything. There should be documented policies and procedures.

Then finally, management certification of personnel activity reports, also known as PARs. Again, personnel activity reports are the main supporting documentation that we look for to support the payroll personnel expense charged to the grant. Management's to certify whether these personnel activities are correct. They should review the timesheets; they should review the activity reports to make sure that, yes, this is accurate. To the best of our knowledge, we are reporting accurate, complete information. Those are just some examples of control activities that should be in place.

Let's look at some actual timesheets and some actual personnel activity reports and discuss why they're important. Again, timesheets and personnel activity reports are the supporting documentation that we look for when we review a grantee's expenses that HUD will review. When they do their program reviews, they want to see that personnel activity reports and timesheets support that amount that is being expensed to the grant award. Again, it's one of the biggest expenses that we've seen charged to the grant award over and over again, so we want to make sure that these are supported.

Let's talk about timesheets first. Each employee should complete a timesheet that includes all hours they worked for the reporting period and include any leave or holidays. This shouldn't be anything new to anyone. Every job I've ever worked in my entire life, we had to do a timesheet, and most grantees I've seen, everyone does a timesheet. This shouldn't be anything ground-breaking; everybody should be familiar with timesheets. Again, timesheets may be electronic or manual. Most things today are electronic, so electronic timesheets are fine, but there should be a timesheet in place.

Then finally, timesheets should be signed and dated by the employee and the supervisor to verify its accuracy. Again, these are your control activities to ensure that our control objectives are being performed. A supervisor should verify that the time being reported is accurate, it accurately reflects the work performed. These are the control activities that should be in place.

Now, the timesheet leads into the personnel activity reports. So this may be a little new and a little confusing for most people, so we'll go through the personnel activity reports in a little bit more detail. The timesheets will lead into the personnel activity reports. At least monthly, the grantee

must prepare a personnel activity report for each employee. I'll say that again, at least monthly the grantee must prepare a personnel activity report for each employee. This personnel activity report should include all the hours each employee worked by activity code and by funding source for the reporting period, and include any leave or holidays.

We talked a little bit about earlier when we were talking about the documentation required for personnel expenses from the Uniform Guidance, all of an employee's time must be reported on the personnel activity report. If an employee is being compensated for their time by an agency, then that time must be reported by activity code on the personnel activity report. That should include any leave that the employee took, any holidays that the employee took off; all that should be included on the personnel activity report. That should come directly from the timesheet, from the timesheet over to the personnel activity report.

Again, a supervisor's signature should be there to verify its accuracy.

Again, another one of our control activities, we're verifying that the information presented is accurate and accurately reflects the work that the employee performed. A supervisor's signature should be documented.

Again, your personnel activity report for each employee must reconcile to the employee's timesheets. The timesheets reflect the employee's time that has been compensated by the agency. The personnel activity report is what's being reported to HUD, to other agencies that are being funded by different grants. So that time that's being reported on the timesheet should reconcile to the total hours reported on the personnel activity report.

Again, all hours reported on the timesheet should be included on the PAR. That's part of the review to make sure that all the hours on the timesheet agree to all the hours on the personnel activity report.

Let's look at an example of a personnel activity report. We went through the OMB's Uniform Guidance on all the documentation that is required for personnel expenses. The personnel activity report shown here encompasses all the regulations that are required to be reported for personnel expenses. We'll go through each step of this so that it's clear what should be included.

The top part is just the grantee or sub-grantee's information. That should be pretty simple; it's just the grantee's name, address, the employee's name, the employee's title, start date/end date of the report. Again, this

report should be completed on a monthly basis, so your start and end date should be November 1st/November 30th, all right, at least monthly.

Let's look at the far-left column. We have the fund code fund code indicates the source of the funds. Where is the source of the funds coming from for this employee's time? For our example here in our template, we have HUD OHC FY 15 as a fund code. You can see we have four different lines for HUD OHC FY 15.

This captures the different types of activities that are funded under that particular fund. There should be a fund code. Again, this report is customizable. If you need to add funds or different funding sources, then that's okay. This is just a template for an example.

But you see we have two different funds here. We have HUD OHC FY 15, and then we have a special needs grant as well. This employee's time can be charged to multiple different federal awards or multiple different grants.

Let's go to our next column, activity performed. Activity performed should be a high-level description of the task the employee performed.

For our example here, we have one-on-one pre-purchase counseling as one of the activities. All time that this employee worked, the time that he or she did for one-on-one pre-purchase counseling should be charged to this activity.

We also have administrative, training, marketing. These are all different activities performed that can be charged to that one fund code. Then we have another activity for different fund codes. We have administrative for a special needs grant. Again, the activities should be broken out to the different types of tasks that are performed by the employee.

Again, you can customize this. You can add as many things as you want. If you had group counseling for pre-purchase counseling, rental counseling, mortgage, reverse mortgage counseling, whatever fits the need of your organization, you can add to break it down here.

There should also be an activity code. This should be a unique identifier assigned to each task of the funding source. Here, for our example, we have HC001. We know that that is an activity performed for one-on-one pre-purchase counseling, and that is funded by our HUD OHC FY 15

grant. Then HC00, I think that's a 6, is an administrative activity for, again, our HUD OHC FY 15 funding source.

Then you can see down at the bottom, we have our special needs grant. That's activity SN001. That's administrative for a special needs grant number. Again, we should have an activity code for each different type of activity and each different type of fund source so that it's easy to identify and assign which activity code goes to which activity, and which fund source.

For each day of the month, make sure that the number of hours shown on the timesheet is allocated to a specific funding source or activity code. Again, we're taking the information from our timesheets that were submitted by the employee, that were signed-off and verified by the supervisor, and that were used to process that employee's pay for that period. We're taking that timesheet, and we are bringing it over [audio drops] report.

[Audio drops] report is going to be reported outward to HUD, to other federal awards. But the information, the hours shown on the timesheet should carry over to our personnel activity report. They should be

assigned to a specific activity and a specific funding source. Maybe the timesheet isn't as detailed as your personnel activity report, so you have to assign those hours to an activity code and to a funding source.

It's very, very important that all of the hours worked on the timesheet are carried over to our personnel activity report. See, in our example here, we have five hours worked, or this employee worked an eight-hour day. They have five hours reported for one-on-one pre-purchase counseling, funded by FY15 HUD OHC Grant. They have two hours for administrative, funded by our, again, FY15 HUD OHC Grant, and then one hour of administrative to our Special Needs Grant. So all eight hours of that employee's time should be allocated and broken down into specific activities performed.

Again, if they have leave, if they have holiday, they have compensated leave, leave without pay, that should also be included on the personnel activity report. Anything the employee is being compensated for, so that should be anything on the time sheets. That should be carried over to the personnel activity report.

Total hours. The total hours here is just the column of the sum of the hours worked during the month by each employee for each activity code. This is just a sum total. It takes all the hours going across for that one activity and just sums up and totals how many is there.

The total number of hours shown on the personnel activity report should agree with the total number of hours shown on each employee's timesheet. I know everyone has to get tired of me saying this, but the timesheets must agree to the personnel activity reports. It is very, very important that the number of hours on the timesheet agrees to what is on the personnel activity report.

Additionally, the total hours charged to each grant needs to agree with the quarterly report submitted to HUD. Again, these personnel activity reports are the supporting documentation for the personnel expenses charged to HUD. So, when you submit your quarterly performance reports every quarter, it should include the employees that salaries are being charged to. It should include the amount of hours that the employee's charged, and includes the rate at which that employee is charged. In order to support those hours worked, we are going to look for a personnel activity report. The hours that are reported on the quarterly

performance report should agree to what is on the personnel activity report.

For HUD's purposes, it should just be the ones charged to the HUD fund code, not necessarily for the Special Needs Grant. That should go to another federal award or another grantee or another grant agency. But the ones that are being charged to HUD, that should be carried forward onto the quarterly report submitted to HUD. We are going to ask for these personnel activity reports. We are going to review them and verify that these amounts agree.

There should be a process in place where management reviews these personnel activity reports, signs off on them, says yes, these are the hours worked, these hours are accurately reflected, and they are submitted on our quarterly performance report. It's very, very important that these agree.

Again, this form that we have here as an example is just a template. You guys can modify and alter it as you need to fit your organization better. It can also be broken down into direct cost or indirect cost, if an employee works hours that may not be chargeable as direct, but is chargeable as

indirect cost, you can break it down into different sections for that as well. That is okay. Whatever the funding source, whatever the allocation is, it just needs to be broken down. It needs to agree to the timesheet and it needs to agree to those quarterly performance reports as well.

So, hopefully, that's helpful for everyone. I think that example makes things a little clearer. I know for me, I'm a visual person, so the example helps me. But again, that encompasses all the rules that are in the Uniform Guidance. All those rules that we went over earlier today, that the Uniform Guidance requires us to document for personnel expenses, that personnel activity report captures all of those things. So, it's very, very important to understand it.

Just some things to keep in mind for a HUD Housing Counseling Program Handbook—Chapter 5, paragraph 13, it does state that failure to comply with recordkeeping and reporting requirements could result in consequences which may include, but are not limited to, delay in payment of vouchers under HUD Housing Counseling Grants. I know everybody wants to get paid, everybody wants to be reimbursed, so make sure that these reporting requirements are followed, so that there's no delay in payment.

The grants forfeiture of all remaining funds in the grant account, so those grant awards can be de-obligated. Those funds can be forfeited if these reporting requirements are not complied with. The grantee's future housing counseling grant applications being adversely rated because of this failure. So, you can have your application be adversely rated and lose out on potential chances to receive a housing counseling award going further.

Ineligibility for a HUD housing counseling training resources. So, wonderful training presentations like this one, you will no longer be eligible to receive. I know that makes everybody sad. They love getting these training presentations. So, make sure that you comply with the reporting requirements so that you can continue to receive these training resources.

And then finally, placement in inactive status or termination of agency-approved or participating status and deletion from the list of HUD-approved and participating agencies. Again, you can be just put on inactive or deleted altogether from a HUD-approved list if you do not comply with these reporting requirements. They're very, very important going forward.

Here are the references that we used for today's training presentation. I promise you we did not make any of this stuff up. Again, if you guys need a copy of the Uniform Guidance, here's a link to it. I keep it on my desktop. I highly suggest everyone have quick access to it, so download it, familiarize yourself with it. GAO Standards for Internal Control in the Federal Government, again, this is GAO's Green Book. Here's a link to that as well, so that you can make sure that have an effective internal control system in place for your agency. And then finally, HUD Housing Counseling Program Handbook. If you are participating in the housing counseling program, you should be familiar with the handbook, so there's a link for that as well.

I believe we have some questions on the webinar, so I'm going to turn it over to Vanessa to answer your questions.

Vanessa

Hi. I'm Vanessa McCollum, and I'm going to answer some of the questions that we received. I'm not able, because of time constraints, to answer all of them, but a few of them seem to be a little bit important.

First, I wanted to point out that at this time we cannot answer any agency-specific questions, so if you have questions about your specific agency and

whose time is chargeable to the grant, you'll need to contact your HUD POC to request technical assistance from us. Then we can address your concerns at a later date.

One of the questions we received was, "What type of document is required to support the PAR?" Usually to support the PAR, you would have your approved timesheet, as well as approved leave requests, because those documents support which hours were actually chargeable to the HUD grant.

Another question someone submitted was, "What about staff members who are salaried and who do not have a timesheet?" In that case, if you are charging direct hours to the HUD grant, you need to have a PAR that details out how their hours were spent, so that that amount, the amount that you're charging to the grant, can be validated. So, yes, they pretty much still need some type of PAR.

Another question is, "Is there a time limit for when an employee and/or supervisor should physically sign the PAR in this current age of remote work and COVID?" Each agency will have to come up with their own time limit. I would suggest that it would be reasonable. It shouldn't be

six months later, but also keep in mind that electronic signatures are permissible.

A few people have asked about the PAR template. We do have it available. If you contact your HUD POC, they can contact us and we can get you a copy of that.

There are other questions that I'm not going to be able to address at this time. I think Virginia will give you additional directions on how to ask questions if I didn't address yours right now. At this time, I'm going to turn it over to Ginger.

Virginia

Vanessa and Blair, thank you very much for that really good webinar and comprehensive information. As I mentioned at the beginning, if you have questions that have not been answered or new ones that come up, please send it to housing.counseling@hud.gov and put the topic in the subject line so that we can get it to the right person.

If it's, as Vanessa said, a very specific question to your agency, send it to your POC so that they can make arrangements to get it answered.

Something else, if there's such a demand for the template when we post the information on this webinar in our archives, which we will do in about a week, and it will have the presentation, a transcript, and an audio replay number. I will check with Tracy Fields and see whether or not we can post a sample template as a supporting document in that archive.

Something else that's really nice about our archives is we archive every webinar that we give. It will have, again, the presentation and at the very least, a written transcript. You can go into any of those archived webinars, take it, and you'll get credit for it through the HUD exchange program. When you hit that get credit button by the archives, it'll explain how you do that.

Do I have another slide? Every week we publish the Training Digest, which gives you upcoming training, tells you what's been posted in the archives, provides training information not only that HUD has given, but that our other partners have given. You need to get used to looking at that on a regular basis.

Another thing is, look for your Certificate of Training, because you'll have to keep your own records on that. Again, here's the address—well, this is a different screen.

We would like you to give us some feedback on this webinar. Again, go to that question box in the panel on the right-hand side of your screen and just tell us, was the webinar useful to you, to your clients? Are you going to share this information with your coworkers? And just any other comments that you might have that we can use to improve our webinars in the future.

Here's just some of our resources, hudexchange.info@counseling. If you're not logging into that on a regular basis, you need to do that. Also remember, if you have not taken the certification exam, you do need to take that by August 1st of 2021. So don't wait to the last minute to take the training or the exam. Again, I've mentioned housing.counseling@hud.gov to send us any questions.

Then there's our quarterly newsletter, The Bridge, which you can also access at HUD Exchange.

Again, thank you for attending, and watch for future webinars that will improve your performance, both as administrators and as counselors.
Again, thank you very much for attending.

Moderator Thank you. Ladies and gentlemen, that does conclude our conference for today. Thank you for your participation and for using AT&T Event Services. You may now disconnect.