



KIVA Institute's Seminar on

"OMB Super Circular"

April 29-May 1, 2019

San Marcos Golf Resort,
One North San Marcos Place, Chandler, AZ
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Indian tribes and tribal organizations operate two basic types of federally funded programs: (1) Discretionary Grant Programs; and (2) Entitlement Programs. Discretionary grants are one-time competitive grants. Entitlement Programs, such as Public Law 93-638 contracts and compacts, are recurring programs. Federal rules that apply to these programs differ in many respects, yet there are similarities. The Office of Management & Budget (OMB) issued new regulations to consolidate several OMB Circulars into one set of regulations referred to as the "Super Circular". The intent of the Super Circular is to prevent waste, fraud, and abuse; and as such, it focuses on risks associated with the tribal capacity to operate these programs. It captures rules governing audits, grant proposals, cost principles, conflicts of interest, and grant performance. The Super Circular applies to Indian tribes, tribal organizations, states, local governments, non-profit organizations, universities and hospitals.

KIVA offers a unique interpretation of the Super Circular that no other training firm can provide. KIVA designed this course to explain the differences and similarities between Discretionary Programs and Entitlement Programs. KIVA's unique Cost Principles Matrix takes into account how Indian tribes and tribal organizations operate their programs and how federal cost principles can be used effectively to enhance the programs. No other training firm can explain the differences because they simply do not have "on the ground" practical experience. By attending the KIVA seminars, you will learn the following:



You Will Learn:

- How Super Circular impacts tribes & tribal organizations
- Effects of Super Circular on tribes & tribal organizations
- Comparison of discretionary programs vs. entitlement programs
 - One-Time grants vs. Recurring programs
 - Funding differences
 - Access to federal property; types of property
- Pre-Award Requirements
 - Administrative requirements
 - Federal merit reviews
 - Tribal capacity issues
 - Impacts on "High Risk" tribes
 - Risk assessments
 - Conflicts of Interest
 - Conditions of awards
- Post-Award Requirements (Grant Administration)
 - Performance management requirements
 - Internal controls requirements
 - Advances & payments
 - Cost sharing and matching requirements
 - Budgets & program plans
 - Program income rules
 - Management policies & procedures
 - Monitoring & reporting requirements
 - Required certifications & disclosures
- Grant Administration
 - Differences between discretionary programs & Entitlement programs
 - Discretionary funding vs. Entitlement funding
 - Cost principles differences & similarities
 - Indirect costs rates (How indirect cost rates work)
 - Types of indirect cost rates
 - Compliance & remedies for non-compliance
 - Closeout requirements
 - Post-closeout adjustments
- Cost Principles - Select Items of Cost
 - Cost principles for discretionary grant programs
 - Cost principles for entitlement programs
 - Allowable costs; disallowed costs
 - Cost Principles in Indian Country (KIVA's patented cost principles merging rules affecting discretionary and entitlement programs)
- Audit Requirements
 - Audit preparation & audit findings
 - Audit Compliance Supplement
 - Major program determination & high risk determination
 - Low risk vs. High risk tribes
 - Sanctions for non-compliance
 - Tribe's responsibilities & Federal responsibilities
 - Special Case Study: BIA Audits/Audit Resolution Process; 365-Day Rule

Register On-Line by visiting our website: www.kivainstitute.com.
Contact 1-866-202-5482 (KIVA) for more information and on-site classes.