Pension and Fiduciary Service Instructor-led Training Guide

Lesson Title	Accounting Audit (Core)
TMS Item Number	VA 4473823
Learning Hours	1.5
Target Audience	Legal Instruments Examiners

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Lesson Description

This course teaches fiduciary personnel the accounting audit process using the eFolder, VBMS-Fid Accounting Audit Tool (AAT), Share, and accounting casework.

Lesson Objectives

By the end of this lesson, the learner will be able to do the following:

- Recognize all required accounting documentation
- Identify proper starting balance of an accounting
- Verify and reconcile income
- Verify, question, and reconcile expenses
- Review fiduciary fees
- Confirm appropriate FUM and investments
- Request and verify surety bonds
- Identify and address red flags

Lesson References

- *38 CFR 13, Fiduciary Activities*
- *FPM I.3, Accounting*
- *FPM II.1.B.2.a, Requirement for a Properly Titled Account*
- *FPM II.2, Protection of the Beneficiary's Funds*
- *FPM II.3.A.2, Misuse Allegations*
- *VA Forms website--https://vaww.va.gov/vaforms/*

Materials and Aids

Lesson materials available in the VBA Learning Catalog:

- Accounting Audit (Core) PowerPoint Presentation
- Accounting Audit (Core) Instructor-led Training Guide

Training Area and Tools

The following are required to ensure the trainees are able to meet the lesson objectives:

- Classroom or private area suitable for participatory discussions
- Seating, writing materials, and writing surfaces for trainee note taking and participation
- Casework to utilize for demonstration and practical exercises
- Computer with VBMS-Fid, Share, eFolder and Knowledge Management access, and PowerPoint software to present the lesson material

Trainees require access to the following tools:

- VA Talent Management System (TMS) to complete the survey
- Pension and Fiduciary Service – Fiduciary Knowledge Management Site

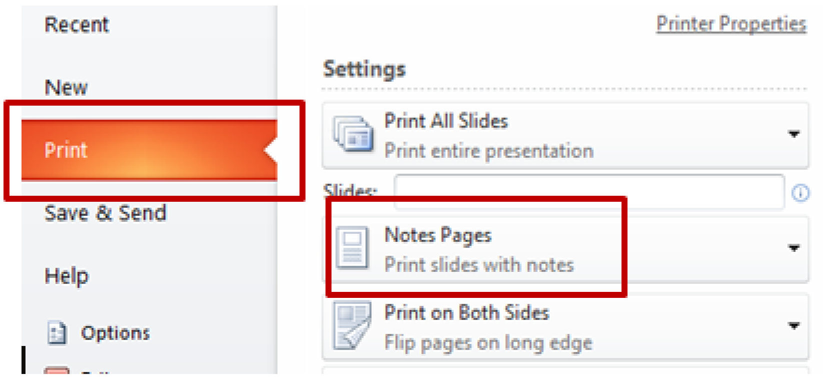
- VBMS
- Share
- Beneficiary eFolder

Pre-Planning

- ☐ Become familiar with all training materials by reading the Instructor-led Training Guide and the PowerPoint slides (including the instructor speaking notes in the notes area below each slide) ahead of time. Preparation will provide you the opportunity to see the connection between all lesson materials, which will allow for a more structured presentation during the training session.
- ☐ Locate and prepare any live casework that can be utilized for demonstration and for student practice in the classroom for on-the-job training.
- ☐ Become familiar with the content of the various references listed in this guide and their association to the presentation.
- ☐ Practice is the best guarantee of providing a quality presentation. At a minimum, do a complete walkthrough of the presentation to practice coordination between the lesson materials, demonstration, and to ensure your timing is on track with the length of the lesson.
- ☐ Make appropriate training room reservations and accommodations.
- ☐ Ensure the instructor computer and overhead projector work properly.
- ☐ Talk to people in your office who are most familiar with this topic to collect experiences that you can include as examples in the lesson.
- ☐ This lesson plan belongs to you. Feel free to highlight headings, key phrases, or other information to help the instruction flow smoothly. Feel free to add any notes or information that you need in the margins.

Printing PowerPoint Instructor Notes

In preparation for the training, print the PowerPoint to include the instructor notes. In PowerPoint, select the following: ***File > Print > Notes Page***. Also, select ***Print on Both Sides*** if your printer allows it to save paper.



Training Day

- ☐ Arrive as early as possible to ensure access to the facility and computers.
- ☐ Become familiar with the location of restrooms and other facilities that the trainees will require.
- ☐ Test the computer and projector to ensure they are working properly.
- ☐ Before class begins, open the PowerPoint presentation to the first slide. This will help to ensure the presentation is functioning properly.
- ☐ Make sure that the instructor has login access to any other necessary programs and VBA systems for any demonstration(s).
- ☐ The instructor completes a roll call attendance sheet or provides a sign-in sheet to the students. Forward the attendance record to the Regional Office Training Manager when complete.

Survey

Remind the trainees to complete the survey in TMS to receive credit for completion of the course. The survey provides Pension and Fiduciary Service with feedback and satisfaction on the lesson.

Questions and Comments

Please contact the Pension and Fiduciary Service – Fiduciary Training Staff with any questions or comments on this Instructor-led Training Guide or the other materials associated with the lesson at PFTNGQUALOVRST.VBACO@va.gov.