Pension and Fiduciary Service Instructor-led Training Guide

Lesson Title	Accounting Audit (User App)
TMS Item Number	VA 4219617
Learning Hours	5
Target Audience	Legal Instruments Examiners

Table of Contents

Fiduciary Instructor-led Training Guide
Pension and Fiduciary Service, Fiduciary Staff (21F)
Last Updated: March 2021

U.S. Department of Veterans Affairs

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, learners will be able to do the following:

- Recall how to recognize whether all required documentation has been submitted
- Learn how to properly create an Accounting Audit Tool (AAT)
- Demonstrate how to document required elements of an Accounting Audit Tool

Lesson References

- *38 CFR 13.220, Fiduciary Fees*
- *38 CFR 13.280, Accountings*
- *FPM I.3.A , Accounting Process and Requirements*
- *FPM I.3.C, Audits*
- *VBMS User Guide*
- *VA Forms website*

Materials and Aids

Lesson materials available in the VBA Learning Catalog:

- Accounting Audit PowerPoint Presentation
- Accounting Audit Instructor-led Training Guide

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of Veterans Affairs

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
- Enough accounting casework to complete as practical exercises
- Computer with PowerPoint software to present the lesson material

Trainees require access to the following tools:

- VA Talent Management System (TMS) to complete the assessment and survey
- Pension and Fiduciary Service – Fiduciary Knowledge Management Site
- VBMS-Fid
- Beneficiary eFolder
- Share

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). This 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 either prior approved accountings or accountings ready to audit to use during the demonstration and practical exercise accountings.

☐ 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.

☐ When and if required, reserve the training room.

☐ 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.

Fiduciary Instructor-led Training Guide
Pension and Fiduciary Service, Fiduciary Staff (21F)
Last Updated: March 2021

**U.S. Department
of Veterans Affairs**

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.
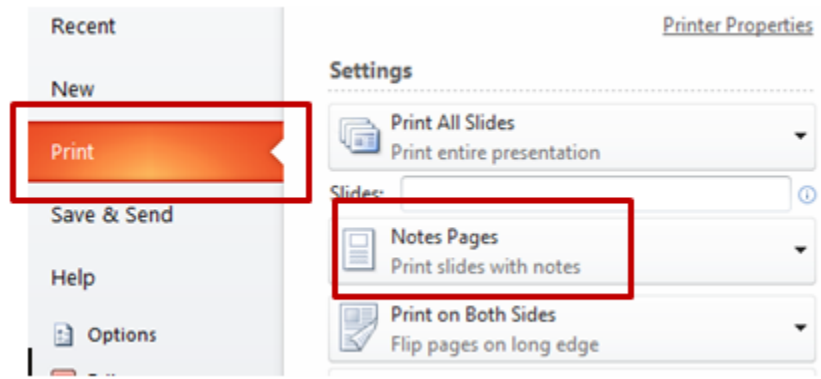
Training Day

- ☐ 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 any other necessary programs and VBA systems are loaded and logged-in on the instructor's computer for any demonstration.
- ☐ 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.

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Pension and Fiduciary Service, Fiduciary Staff (21F)
Last Updated: March 2021

U.S. Department of Veterans Affairs

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.

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