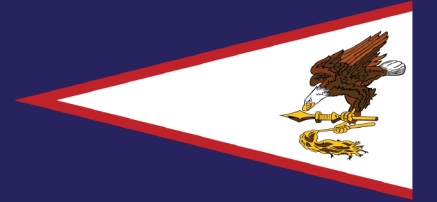


Tuesday, May 25, 2020  
Wednesday, May 26, 2020

*VIRTUAL*  
**GFOA**  
**&**  
**IGFOA**



**American  
Samoa**

**American Samoa Government**

# COVID-19 Response

1. ASG has implemented following changes to minimize any impact on the processing of items:
  - Staff have been divided into two groups to allow for social distancing. ½ staff work M/W/F, the other half T/Th.
2. Priority has been given to COVID-19 related expenditures to ensure that we are prepared for any impact. Spending for other related items has been placed on a case by case basis. Revenues & Expenditures are being monitored bi-weekly.
3. Each staff has a 'partner' staff member who has access to and is able to process items under the allocated accounts in the absence of said staff. This is to assure that workflow continues as normal, while observing measures under COVID-19 declaration.

# FY2019 Audit Status

- FY 2019 audit was completed April 30, 2020.
- Qualifications decreased from 4 to 2 (Grants Fund and Governmental Activities); no questioned costs.
- 4 financial findings (GL reconciliation/financial close, taxes, excise tax documentation, and workers compensation calculation)
- 4 single audit findings (special tests & provisions, internal controls over compliance, activities allowed or un-allowed, federal agency review)

# December 2019 Action Plans

- Island Style Leadership
  - Identify concepts to tweak & share w/staff, schedule meeting date, prepare lesson plan, training, evaluation
- Encumbrance Clean-up
  - Staff meeting, write out process to clear past ENC, monthly checks
- GASB 87
  - Accounts Payable staff to pull all lease agreements, make copies, read leases and apply to Frank's worksheets
- Fixed Assets
  - Project templates created, meet with department finance officers, send template to departments, request reports on quarterly basis

# One Performance Measure

## Bank Reconciliations

- Due on the 15<sup>th</sup>
- Tracker spreadsheet
- Submitted via email to Treasurer, Deputy Treasurer and staff

**Bank Reconciliations**  
Timely vs Late

