



# 2021-2022

## ANNUAL REPORT

Pacific & Virgin Islands Training Initiatives (PITI-VITI) are programs of the United States Department of the Interior's Office of Insular Affairs (DOI-OIA), administered by the International Institute of the Graduate School USA. This report covers the program period January 2021 to March 2022. Additional program information is available at [www.pitiviti.org](http://www.pitiviti.org).



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**Graduate School** USA

**PITI-VITI**

## 2021 ELDP Highlight

Ms. Mikaela Saelua was selected by her peers to represent ELDP Cohort VII during a virtual graduation ceremony on March 11, 2022. Below is an excerpt from her remarks.



*"To keep this oceanic network strong and to embrace the vastness of our power as Pacific people. Always remember that we are not so different from each other. We are all people: who care for our communities, who work hard to strengthen our governments, who share family values, who come from rich cultures and languages, and who have a passion for learning and growing so that we can make an impact on our sea of islands."*

*Mikaela Saelua*

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**A. Samoa**



**CNMI**



**FSM**



**Guam**



**Palau**



**RMI**



**USVI**



**Graduate School USA instructor Drummond Kahn delivers in-person PITI-VITI training in Guam to participants from Guam, CNMI and Palau (December, 2021)**

## About PITI-VITI

The U.S. Department of the Interior's mission related to insular areas is specified in the Department's 2018-22 Strategic Plan. Mission Area 4, "Fulfilling our Trust and Insular Responsibilities," includes the goal to "strengthen economic and health capacities in the US Territories and fulfilling US compact obligations to the freely associated states." Responsibility for this two-pronged goal is held by DOI's Office of Insular Affairs (DOI-OIA), which assists the U.S.-affiliated islands in "developing more efficient and effective government by providing financial and technical assistance, and to help manage federal / islands relations by promoting appropriate federal policies."

As part of DOI-OIA's Technical Assistance Program, the Graduate School USA's (GSUSA) International Institute provides training and related services through its Pacific and Virgin Islands Training Initiatives (PITI-VITI) to assist insular governments in improving government financial management and program performance across the Pacific and Virgin Islands.

The PITI-VITI program was designed and developed by DOI-OIA. Under contract with GSUSA, PITI-VITI is managed in collaboration with insular area leadership and the audit and finance communities of practice. Since 1991, the collaborating parties envisioned PITI-VITI as a program to enable ongoing and evolving support to each insular area and across areas to achieve continuous improvements in auditing, grants management, leadership, economic development, human resources, and public financial management.

Five important issues have surfaced over time as cross-cutting, fundamental, and relevant—both for DOI-OIA in fulfilling important components of its mission, and for each of the insular areas in fulfilling their commitments to good governance. Over time, the breadth and depth of GSUSA's activities to support DOI-OIA's mission have broadened and deepened, as described in the list below.

## Our PITI-VITI Strategic Goals:



**Strategic Goal 1:**  
Improve Leadership and  
Management Capacity to  
Effectively Perform.



**Strategic Goal 2:**  
Improve Financial  
Management Systems  
and Practices.



**Strategic Goal 3:**  
Increase Effectiveness  
and Program Results.



**Strategic Goal 4:**  
Institutionalize  
Regional Professional  
Organizations and  
Communities of Practice.



**Strategic Goal 5:**  
Improve the Capacity and  
Capabilities of the Public  
Sector Work Force in Critical  
Positions and Functions.

- ◆ **Financial Management and Accountability:** While each of the insular area finance offices utilizes modern financial management information systems, maintaining competence in evolving financial management standards remains challenging. Several insular areas struggle with high-risk grants status for various federal grants. The lack of proximity to federal representatives and resources has led to difficulties in managing financial systems and implementing best practices.
- ◆ **Public Service Capacity:** Although the level and depth of talent across insular areas differ, the governments' workforce challenges are greatly compounded by the lack of well-planned and well-resourced succession programs to replace key personnel and leadership in virtually every insular area. Insular area governments struggle attracting and retaining qualified professional staff as they compete with the private sector and manage the effects of sustained outmigration, which severely limits the pool of qualified professionals. Moreover, high travel costs make professional training prohibitive for government entities, which find that the costs to retain trained professionals is extraordinarily high. Workforce development and scholarship programs also suffer from the high overall costs to attract and retain trained workers, as well as weak linkages to actual needs in each island economy.
- ◆ **Audit Timeliness and Quality:** Economic development depends significantly on good governance and fiscal responsibility. Compliance with the Single Audit Act is a major focus of U.S. assistance to the insular areas. Since 1999, the insular areas have progressed in the timeliness and quality of single audit issuance. However, substantial ongoing support is required to sustain the hard-won current achievements against the headwinds of complex U.S. GASB standards and the relentless impact of attrition on island budget and finance offices.

- ◆ **Fiscal Reform and Stability:** The insular economies generally suffer from low growth rates and vulnerability to external shocks, resulting in volatile economic outcomes over time. Reliance on tourism creates both economic and fiscal challenges for insular areas. The failure to modernize tax regimes and broaden tax bases—coupled with undisciplined or inattentive spending—has led all the insular areas to suffer from at least one recent period of fiscal distress, with most insular areas experiencing repeated cycles of fiscal distress. Reliance on U.S. federal assistance varies across the insular areas, but most governments strive to reduce this reliance through enhanced economic growth and improved public financial management. An often-stated goal and long-awaited diversification of economic activity has proven elusive. Similarly, loud and persistent calls for improved public sector dialogue with the private sector and improved public sector policies in support of private sector growth require effective and sustained implementation. Fiscal reform to achieve a stronger and more predictable economy is necessary to improve private sector growth.
- ◆ **Need for Rapid Response to Urgent, Emerging Issues:** The insular areas remain among the most geographically isolated of the U.S. government's constituents. As crises emerge—whether fiscal, economic, or environmental—the lack of access to professional expertise becomes more pronounced. Professional technical support which can be mobilized quickly remains an ongoing need.

Through PITI-VITI's annual planning processes, program managers work in close collaboration with insular government officials to review accomplishments, assess effectiveness, develop training plans, and budget for planned activities. Periodically, PITI-VITI management revises its strategic plans to focus its efforts and resources on the most critical emerging issues facing the insular governments and DOI-OIA.



Ruthann Ned Wase participated in the APIPA2021 Conference.





**Representatives of the RMI's Auditor-General's office attended the APIPA 2021 Conference**



PITI-VITI's vision is informed by the Department of the Interior's "Strategic Plan for Fiscal Years 2018-2022" and DOI/OIA's "Budget Justification and Performance Information" issued annually. These documents highlight the following strategies:

- ◆ Supporting self-governance and self-determination, as measured by the quality and impact of insular government single audits;
- ◆ Strengthening economic capacities in the insular areas, as measured by increased investment in infrastructure, public services, and private sector development;
- ◆ Fulfilling U.S. Compact obligations.

Specifically, the DOI-OIA Strategic Plan seeks to "equip the insular areas with the statistical and management information necessary for informed leadership decision making, expert consultants to effectively improve insular government financial policies and procedures, and strong financial management systems along with technical planning abilities."

As such, PITI-VITI's vision is to "provide services that enable insular governments to use resources efficiently and effectively to promote economic growth, achieve fiscal stability, and fulfill citizens' needs." PITI-VITI's mission is to "provide customized, results-oriented professional and organizational development services that enable insular governments to strengthen financial and program performance and accountability, achieve fiscal stability, and promote economic growth. PITI-VITI works to build trust in insular governments by fostering responsible leadership and financial stewardship of the highest standard."

Based on this vision and mission, PITI-VITI works to achieve the five strategic goals highlighted below. Each of the activities implemented by PITI-VITI in 2019 support the strategic goals above. In addition, PITI-VITI utilizes performance measurement and monitoring mechanisms to assess its progress toward meeting program goals and ensuring accountability.



The Graduate School USA's main headquarters are located in Washington, DC.



## About the Graduate School USA

The Pacific & Virgin Islands Training Initiatives (PITI-VITI) are administered by the Graduate School USA (GSUSA), an institution which has been supporting public servants, and the public sector, for over 100 years. GSUSA has its roots as the first U.S. organization founded with the mission of providing continuing education to federal employees when it first opened its doors in October 1921. Then known as the USDA Graduate School, GSUSA was originally established by the Secretary of Agriculture with the express purpose of offering professional development courses for USDA scientists. From its beginnings, the focus of GSUSA has been to develop individuals to make government more efficient and effective.

In January 2022, the Graduate School USA became a wholly-owned subsidiary of American Public Education, Inc., (APEI). APEI is a leading education services provider that offers respected, innovative and affordable educational programs to the military, public health, and federal communities. APEI brings rich resources to the Graduate School USA and the PITI-VITI program.

GSUSA connects people, ideas, and organizations by designing customized capacity-building solutions. Our international training and customized programs

help current and future leaders grow professionally. Building on our legacy of leadership development and professional training, GSUSA supports a variety of clients including U.S.-based agencies with global missions; international organizations; the private sector; non-governmental organizations; and academic and public institutions worldwide.

Today, GSUSA offers over 600 courses in financial management, grants management, accounting, auditing, human resource management and information technology, among others. GSUSA has experience working with more than 100 countries with access to hundreds of training courses and subject matter experts in nearly every field. GSUSA remains dedicated to helping government become more efficient and effective, and to supporting working adults as they achieve occupational success and personal growth. Whether helping public sector professionals do their jobs more effectively, or helping members of the community better position themselves to enter the workforce or move ahead in their careers, GSUSA's mission has remained consistent for over one hundred years.



American Samoa APIPA organizers,  
including Lt. Governor Eleasalo Va'alele Ale  
and Territorial Auditor Tofa Sualauvi Su'a.



[apipa.pitiviti.org](https://apipa.pitiviti.org)

## Association of Pacific Islands Public Auditors (APIPA)



**Strategic Goal 3:**  
Increase Effectiveness and  
Program Results.



**Strategic Goal 4:**  
Institutionalize Regional Professional  
Organizations and Communities of  
Practice.

The Association of Pacific Islands Public Auditors (APIPA) is comprised of the public auditors for each of the U.S.-affiliated insular areas, as well as the public auditors of Samoa and Fiji. For over thirty years, APIPA has hosted annual conferences to discuss issues related to the fields of auditing and financial management, providing practitioners opportunities to obtain professional training as required by government auditing standards. In addition to supporting the annual APIPA conferences, PITIVITI also provides each insular government public

audit office the opportunity to attain up to 40 hours of Continuing Professional Education (CPE) credits annually for each employee as required by government auditing standards.

By providing training during the annual APIPA conference and delivering targeted audit training for insular jurisdictions, PITI-VITI and APIPA's work support the institutional strengthening of public audit offices throughout the region.



**688**  
**APIPA**  
**participants**



**16,590**  
**hours of CPE**  
**credits**











**5,675**  
**course**  
**certificates**

## APIPA'S 32<sup>ND</sup> ANNUAL CONFERENCE

APIPA held its 32<sup>nd</sup> Annual Conference virtually from conference from August 23 – September 3, 2021. American Samoa hosted the virtual conference, which welcomed nearly 700 participants from across the insular areas. A welcoming ceremony, streamed live from the Governor's Office in Pago Pago, included a choir performance and speeches from officials, including American Samoa Lieutenant Governor Talauega E. V. Ale; U.S. Department of the Interior's Office of Insular Affairs, Director of Technical Assistance Charlene Leizear; and American Samoa's Acting Territorial Auditor Tofa Sualauvi H. Su'a. PITI-VITI provided Graduate School USA subject matter experts from the fields of auditing, accounting, financial management, leadership, and external quality control reviews of audit offices.

Conference highlights include a keynote presentation from Mr. Mark Funkhouser, the former City Auditor and Mayor of Kansas City, Missouri, and publisher of Governing magazine, on "Government Finance and Audit in the New, New Normal." Mr. Funkhouser highlighted several major challenges of the last decade, including the global pandemic, social protests, and economic distress.

The APIPA 2021 closing plenary featured recent audit findings and recommendations from island government audit offices, including ten reports ranging from COVID assistance to public utilities and from trust funds to passport issuance. Mr. Drummond Kahn facilitated the session, which highlighted:

-  The Koror-Airai Sanitation Project (Palau Office of the Public Auditor)
-  Coronavirus Relief Funds and Hotel Procurement (Guam Office of Public Accountability)
-  The FSM Trust Fund; the Pacific Island Regional Oceanscape Program (PROP) (FSM Office of the Public Auditor)
-  State Government Component Unit Audit & Investigation (Office of the Pohnpei State Auditor)
-  Yap Health Services Collections (Office of the Yap State Public Auditor)
-  RMI Passport Audit (RMI Office of the Auditor General)
-  CNMI Government Vehicle Inventory Audit (CNMI Office of the Public Auditor)
-  Fiji COVID Assistance (Fiji Office of the Public Auditor)



**The former City Auditor and Mayor of Kansas City, Missouri, and publisher of Governing magazine, Mr. Mark Funkhauser, delivered a keynote presentation to APIPA participants.**

A total of twelve instructors delivered sixteen courses to 688 total participants. A total of 5,675 course certificates were awarded to conference participants, who earned 16,590 collective hours of Continuing Professional Education.

APIPA 2021 participants came from American Samoa, Chuuk, the Commonwealth of the Northern Mariana Islands, Guam, Kosrae, the Republic of the Marshall Islands, the Federated States of Micronesia, the Republic of Palau, Pohnpei, Washington DC, the U.S. Virgin Islands, and Yap. The largest delegation represented American Samoa, followed by Guam, CNMI and the Marshall Islands. Notably, the virtual conference format enabled APIPA participants from Fiji, Samoa and the Solomon Islands to also join in significant numbers for the first time.

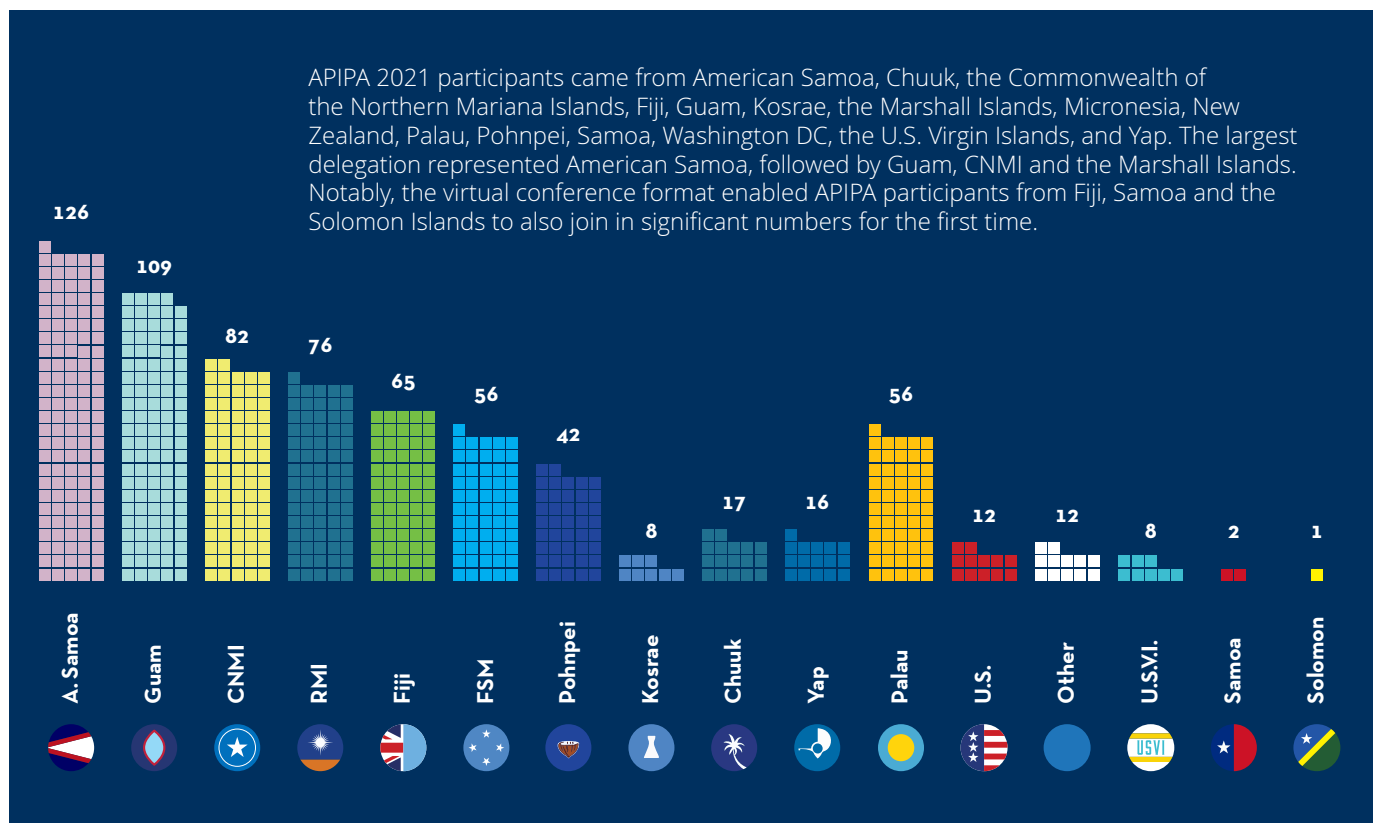
The APIPA public auditors will host the 33<sup>rd</sup> annual APIPA Conference virtually in Summer 2022.

## APIPA BY THE NUMBERS

In addition to individually evaluating each of the sixteen courses delivered over the course of the 2021 APIPA Conference, the Graduate School USA also analyzes the overall conference participation and experience. Participants provide background information when registering for the conference, complete evaluations at the conclusion of each course, and are invited to complete a post-conference electronic survey to provide overall feedback on the APIPA conference as a whole. The APIPA Secretariat received a 45 percent overall completion rate for the voluntary survey, as 317 participants completed the survey.

### Conference Composition

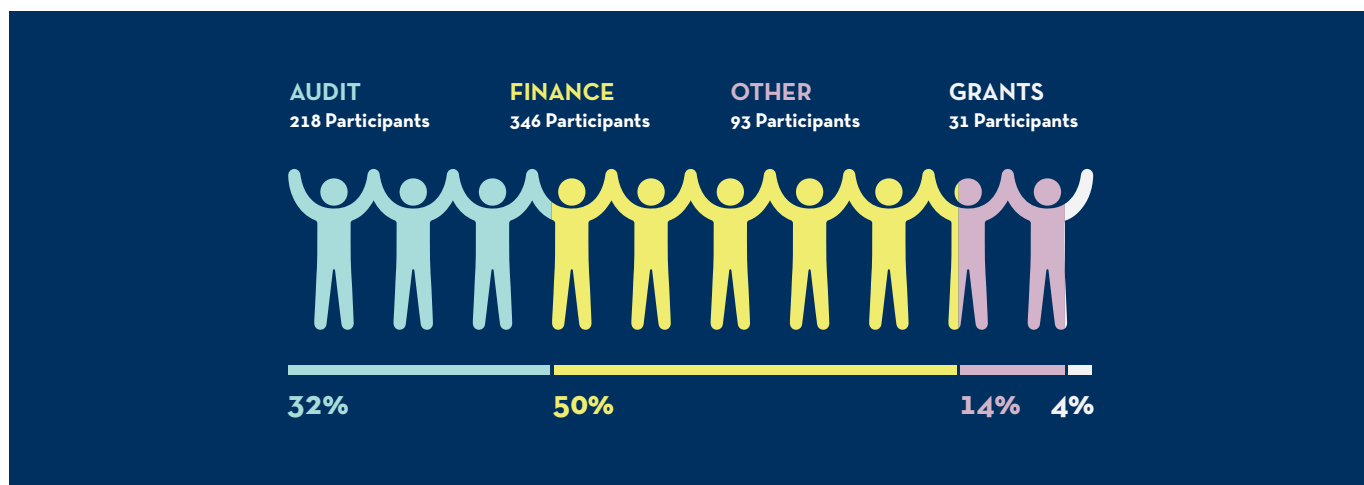
The 2021 APIPA Conference hosted 688 participants. This total was comprised of 126 participants from American Samoa, 109 from Guam, 82 from the CNMI, 76 from the RMI and 56 from the FSM. Pohnpei, Kosrae, Chuuk, Yap, Palau, U.S., Other, U.S.V.I., Samoa, and Solomon Islands each had 12, 8, 2, and 1 participant respectively.



# # #APIPA2021

APIPA 2021 participants used the hashtag #apipa2021 to post photos and share stories from the virtual conference. The photos throughout this report reflect their shared posts.





239 participants represented other governments. The APIPA conference was offered at no cost to participants.

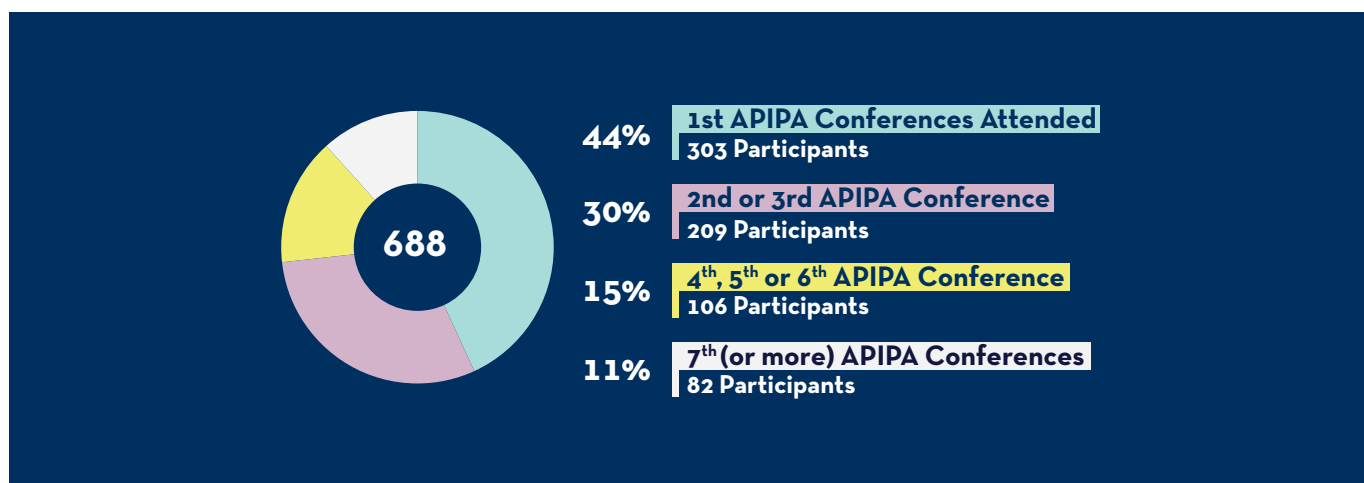
APIPA reaches many new participants each year, expanding accountability training in the Pacific and U.S. Virgin Islands. 303 participants (44 percent) indicated they were attending their first APIPA conference in 2021, while 188 participants (26 percent) have attended four or more APIPA conferences.

Each year, APIPA courses are customized to meet new and emerging needs. APIPA also continually provides foundational accounting and auditing classes to address the needs of new participants, many of whom are just getting started in their field. While 32 percent of participants come from audit offices, the remaining 68 percent represented finance offices, grants management offices, or other offices.

### Course Evaluations

Following each APIPA course, conference participants are asked to complete a course evaluation as part of the regular Graduate School USA evaluation cycle. Participants are asked to rate course content, the instructor, the facilities, and to assess their knowledge of course content before and after the course.

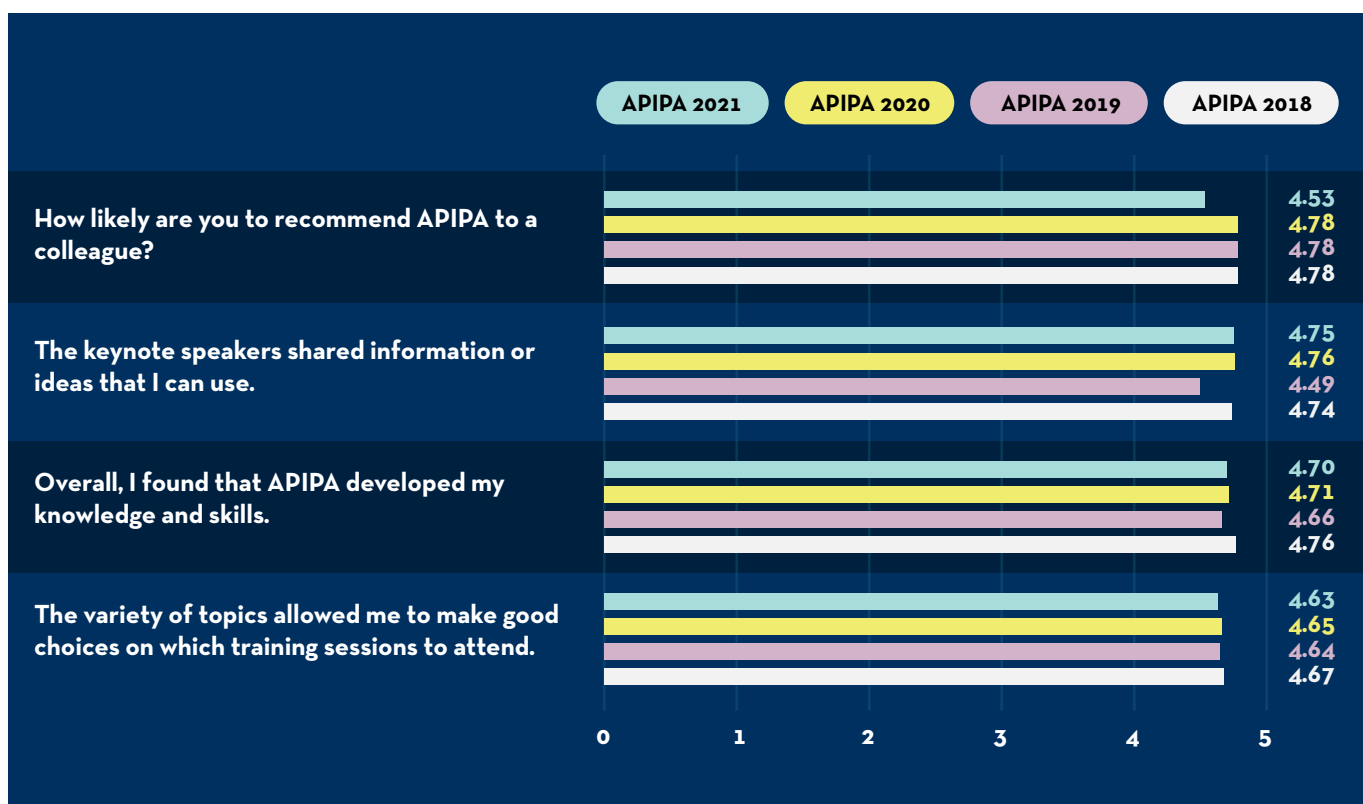
The APIPA Secretariat focused on three representative questions to determine the overall success of the conference, as indicated below. In general, respondents rated the 2021 APIPA courses highly, with an aggregate average of more than 4.5 on a scale of 1 to 5. These ratings are consistent with prior years, with vast majorities of participants recommending APIPA to colleagues and planning to attend future conferences.



## Conference Feedback

Following the conference, participants were asked to rate their overall conference experience by completing an evaluation. Notably, attendees gave a 4.70 rating on a five-point scale to “conference sessions developed my knowledge and skills” and a 4.75 rating when asked whether APIPA instructors imparted information that participants can use.

American Samoa participants convened in-person at the Lee Auditorium to participate in the closing APIPA plenary sessions.





Finance directors and senior accounting officials from throughout the insular areas attended the IGFOA Summer 2021 Virtual Meeting.

**VIRTUAL**  
**IGFOA**

[igfoa.pitiviti.org](https://igfoa.pitiviti.org)

## Island Government Finance Officers Association (IGFOA)



**Strategic Goal 3:**  
Increase Effectiveness and Program Results.



**Strategic Goal 4:**  
Institutionalize Regional Professional Organizations and Communities of Practice.

The Government Finance Officers Association (GFOA), a U.S. & Canadian-based community of practice, addresses issues related to accounting, budgeting, economic management, debt management, pension administration, and technology, all of which apply directly to the insular areas. Since 2000, PITI-VITI has supported the efforts of the Island Government Finance Officers Association (IGFOA), a professional organization comprised of the Chief Financial Officers and key permanent financial staff of each U.S.-affiliated insular government. The IGFOA provides opportunities for insular government finance officers to discuss common challenges and share successful best practices. In addition, the IGFOA fosters peer accountability, whereby each government self-reports on the status of their audits and progress against key finance office performance measures.

The focus of the IGFOA has evolved through the years. While early conferences focused on traditional accounting training, in recent years GSUSA program managers, DOI-OIA officials, and IGFOA members have identified three priority areas:

- ◆ improving the quality and timeliness of single audits in the insular areas;
- ◆ tracking the performance of finance offices through performance measures; and
- ◆ measuring the 'fiscal health' of each government through the Performer.

The IGFOA has consistently addressed emerging financial issues likely to impact the insular areas. Recently prioritized areas have included managing COVID-19 stimulus funds and tracking evolving standards of the Governmental Accounting Standards

Board (GASB). The GASB has recently modified the accounting rules for pension funds, post-employment benefits, government leases, and tax abatements, among other areas. Other technical issues have included the procurement, installation, and management of financial management information systems, developing Popular Annual Financial Reports (PAFRs), process improvement, and cybersecurity assessments.

## IGFOA SUMMER CONFERENCE

Two IGFOA conferences were held during the 2021-2022 PITI-VITI program year. The 115th U.S. Government Finance Officers Association meeting—and complementary IGFOA meeting—was held in July 2021. Due to the continuing impact of COVID-19, the conference organizers held the meeting in an online/virtual format. The 2021 GFOA Conference offered a variety of sessions with an opportunity to hear from leading practitioners, recognized industry experts, researchers, and peers on how to effectively prioritize the current needs of communities and prepare for future challenges. This year's conference offered over 50 sessions on a broad range of topics including Accounting, Budgeting, Capital Finance, and Infrastructure, COVID Impact, Leadership and Treasury.

Following discussions with DOI-OIA, PITI-VITI sponsored five virtual participants from each insular area to attend the virtual GFOA summer meeting. Each sponsored participant received a unique login to access GFOA sessions—either recorded or in real-time—as well as presentation slides, handouts, and materials. Moreover, each sponsored participant committed to attending at least five GFOA sessions and committed to reporting back to IGFOA participants on at least three sessions.

About 72 insular government participants attended the IGFOA summer meeting, which comprised two virtual sessions:

- ◆ An IGFOA pre-conference meeting was held virtually on July 2, 2021 (a day earlier in American Samoa, Hawaii, and the U.S. Virgin Islands).
- ◆ 115th GFOA Conference was held virtually from July 12-23, 2021
- ◆ An IGFOA post-conference meeting was held on July 29-30, 2021 (a day earlier in American Samoa, Hawaii, and the U.S. Virgin Islands)

The **IGFOA Pre-Conference Meeting** opened with insular governments presentations on (a) initial FY19 Audit Results; (b) FY20 Audit Status; (c) General Operations during COVID-19; (d) the status of current Financial Management Information System; (e) the status of Government Action Plans; and (f) Finance



**GFOA Executive Director Chris Morrill addressed the Island Government Finance Officers Association highlighting new GFOA initiatives.**

Office Performance Measures. Prior to the session, GFOA participants selected GFOA sessions most applicable to their island jurisdictions and agreed to report back to the insular IGFOA groups. The session concluded with GSUSA facilitators sharing a template that provided the structure of the post-session reporting format.

The **IGFOA Post-Conference Meeting** delivered additional content. Mr. Chris Morrill, Executive Director of Government Finance Officers Association (GFOA), delivered a keynote address for the 2021 Winter IGFOA Conference. Mr. Morrill's presentation, entitled, "Advancing Excellence in Government Finance to Build Thriving Communities", focused on new GFOA initiatives and emerging trends in public finance.

Mr. Frank Crawford, CPA, continued the discussion by presenting the "GASB Update: So Much for 2020 Vision, Huh?" Mr. Crawford's session covered fiduciary activity accounting and the new financial reporting requirements related to leases, along with several other pending GASB statements.

Finally, participants summarized session content and highlighted key take-aways applicable to the insular areas, reflections on what's needed for implementation and a determination on whether the topic should be addressed at future IGFOA sessions. Discussion topics included:

### Technology and Process Improvements

- ◆ SOS: Focusing on Core Elements of Process Improvement
- ◆ Leveraging Technology to Help with Essential Treasury Functions
- ◆ Emerging Technology in Local Government
- ◆ Cutting the Last Check: Creative Alternatives to Traditional Payment Methods
- ◆ It's Not All About the Numbers: Important Leadership Skills for the Finance Officer
- ◆ We've Always Done It This Way: How COVID Forced Governments to Overcome Resistance to Change
- ◆ What level of Cybersecurity is in Your Office?

### Budgeting and Accounting

- ◆ Budgeting Basics: A Different Perspective on the Function Everyone Loves to Hate
- ◆ Rethinking Police Budgeting: Practical Approaches for a Better Community
- ◆ Who CARES? Single Audit and Reporting Implications of the CARES Act and Other Federal Grants for COVID
- ◆ Sessions from Washington D.C.



**Island Government Finance Officers Association Meets Virtually to Discuss Vital Regional Finance Issues.**












## IGFOA 2021 WINTER CONFERENCE

The IGFOA Winter Conference was held virtually on March 24, 2022. Although typically held in early December, the winter meeting was delayed until March to allow the insular governments to provide updates on the release of their single audits. Mr. Jason Aubuchon, Director of the PITI-VITI, welcomed the IGFOA participants and congratulated the insular government finance officers for keeping the association alive and functioning. Mr. Aubuchon then presented the agenda, which included the order of presentations: the Republic of Marshall Islands, U.S. Virgin Islands, Federated States of Micronesia, Guam, Yap State, Pohnpei State, American Samoa, Chuuk State, and the Republic of Palau.

About fifty-three finance directors and senior accounting officials from throughout the insular governments attended the winter conference. Ten Insular governments presented the outcomes of the FY2020 and FY2021 single audits, FMIS Status, the status of encumbrances, and the impact of COVID-19

on insular area finance offices. Ms. Debbie Milks, CPA, Mr. Frank Crawford CPA, PITI-VITI Instructors, and Ms. Marina Tinali, DOI-OIA Accountability Policy, Audit Liaison Officer, were present to answer questions and provide essential updates. After the presentations, Ms. Debbie Milks emphasized the critical importance of audit timeliness and shared the consequences of late audits. Ms. Milks also discussed the reduction of invalid and outdated encumbrances.

IGFOA participants will reconvene to attend the 116<sup>th</sup> IGFOA Annual Conference of the Government Finance Officers Association (GFOA), alongside finance officers representing various federal, state, and local governments of the United States and Canada. After two years of virtual conferences, the 2022 GFOA will convene in Austin, Texas, from June 5–8. The IGFOA is scheduled to meet in June—both before and after the GFOA conference—to discuss GFOA session content and to identify follow-up activities in the insular governments. Additional information on the IGFOA is online at <https://pitiviti.org/igfoa-virtual>.

	FY20				FY21				FY22			
	Q1 3/31/20	Q2 6/30/20	Q3 9/30/20	Q4 12/31/21	Q1 3/31/21	Q2 6/30/21	Q3 9/30/21	Q4 12/31/21	Q1 3/31/22	Q2 6/30/22	Q3 9/30/22	Q4 12/31/22
 A.SAM.												
 CNMI											?	Jul 2022 (est)
 GUAM												
 USVI												
 RMI												
 PALAU												
 FSMNG												
 POHNP.												
 CHUUK												
 KOSRAE												
 YAP												
	FY19 Audits Due		FY19 Audits Exten.		FY20 Audits Due		FY19 Audits Exten.		FY21 Audits Due			

# The Audit Improvement Program



## Strategic Goal 1:

Improve Leadership and Management Capacity to Effectively Perform.



## Strategic Goal 2:

Improve Financial Management Systems and Practices.



Among the most important annual activities undertaken by the Pacific and Virgin Islands Training Initiatives (PITI-VITI) is providing ongoing support to insular area governments in their efforts to maintain effective finance offices with well-trained staff. Throughout the insular areas, finance officers are involved in the core functions of public organizations—budgets and accounting, economic development, debt management, treasury and cash management, labor relations, risk management and the associated financial management information systems.

Within these broad functions, the finance officer is often viewed as the professional who can approach problems with precision, accuracy, and a long-term view. Finance officers are frequently brought in as “experts”—the problem solvers, advisors, and, often, the final arbiters of the analysis to whom principals and elected officials turn. The critical importance of the finance officer is even more pronounced during times of financial stress, such as during the COVID-19 pandemic.

Insular government finance officers need to be able to effectively manage the increasingly complex world of public sector finance. In order to remain effective, finance officers rely more than ever on the availability and accuracy of quality financial data. The **Audit Improvement Project** and the **Island Government Finance Officers’ Association (IGFOA)** were designed to support the insular government finance officers in this endeavor. Together, these two programs ensure that finance officers have the necessary tools to affect sound decision-making and to improve governance throughout the Pacific and Virgin Islands.

As such, audit improvement remains a cornerstone of the financial management improvement efforts launched more than a decade ago by DOI-OIA and PITI-VITI. Improving the timeliness and quality of the insular areas’ single audits, and building on prior successes, remain critical focuses of annual programming efforts, training, and technical assistance.

## ASSESSING FY20 AUDITS ISSUED IN 2021

### Timeliness

Due to COVID-related disruptions to normal finance and audit office operations, the U.S. Office of Management and Budget (OMB) granted automatic, 6 month, no-justification-needed extensions for the issuance of audits for fiscal years ending 9-30-2019 and 9-30-2020. As such, those audits are considered timely if completed by 12-31-2020 and 12-31-2021, respectively. However, OMB is not granting automatic extensions for the fiscal year ended 9-30-2021, though many of the island governments have requested and received 3-month extensions for their FY21 audits from the Department of Interior.

American Samoa and Guam both issued their FY20 audits early in April 2021. The Federated States of Micronesia National Government and the 4 states were on time by December 2021. The US Virgin Islands, the CNMI, the Republic of the Marshall Islands and the Republic of Palau have not yet issued FY20 as of March 2022.

Over the last two years, the timeliness of the island government audits has suffered due to disruptions in office operations and the auditors' availability. They, like many other governments, are also challenged by the large dollar and volume increases in new government programs. But the trend towards untimely audits is troublesome as 9 of the 11 island governments predict that they will not be able to meet the June 30 deadline for their FY21 audits. Additional support and encouragement are critical to help get the governments back on track.

### Quality

As noted above 4 of the island governments have not yet released their FY20 audits. For the remaining 7 insular areas, the FY20 audits indicate that:

- ◆ The insular governments are maintaining the quality of their audits. The FSM National Government, Kosrae State, and Guam have had zero financial statement modifications for over ten years. During the recent IGFOA meeting, Yap State, Chuuk State and Pohnpei State each reported corrective actions to resolve their one remaining financial statement modification.
- ◆ While the overall number of audit opinion modifications has declined, an analysis of the

types of audit findings occurring across the insular areas reveals that basic financial statement reconciliations and procurement violations continue to be significant issues.

- ◆ The auditors for several governments continue to include findings about the weak financial condition of the governments including budget overruns, inability to pay long term pension and other obligations, and lack of resources necessary to manage operations. In addition, the auditors are showing an increased interest and concern about Information Technology operations, whether it is the lax security or as basic as off-site backup operations.

Kosrae State slipped in FY2020 from the gold standard of a low-risk grantee status with clean opinions, no findings, and zero current and cumulative questioned costs. The State had a single audit finding on the lack of a timely bank reconciliation. Several other governments remain very close to achieving a similar benchmark, with only one or two outstanding audit findings.

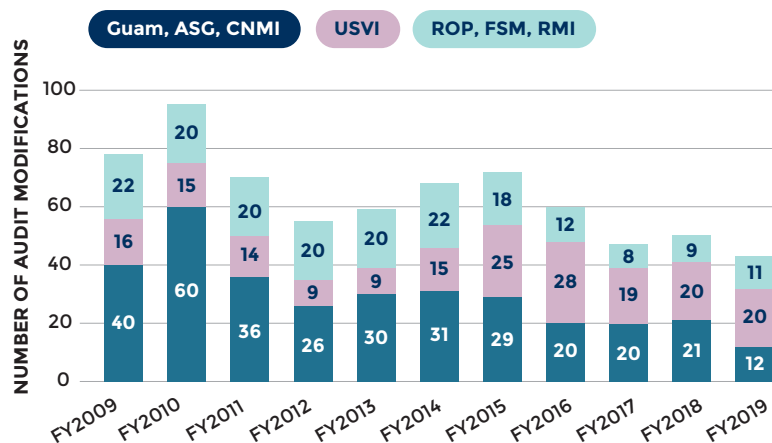
While the progress in quality overall is impressive, there remains an ongoing need to continue to work with each insular government. Changes and turnover in financial operations occur regularly and new staff need the steady training and technical assistance necessary to maintain quality operations.

## AUDIT RESULTS: QUALITY

### Total Financial Statement and Federal Program Modifications FY2009-2019

The audit improvement project began with 139 audit modifications (at that time called 'qualifications') across all of the insular governments in FY2009. In FY2019 there were a total of 43 modifications (extrapolating from FY18 for the US Virgin Islands). The USVI is separated not only due to the date of the audit, but also the size of the government revenues and resulting major programs and findings.

Five governments have had zero financial statement modifications for the past 10 years. Guam, ASG and the CNMI have significantly reduced the number of modifications in federal programs in the last 5 years. This chart will be updated to include FY20 data once all insular governments issue audits.



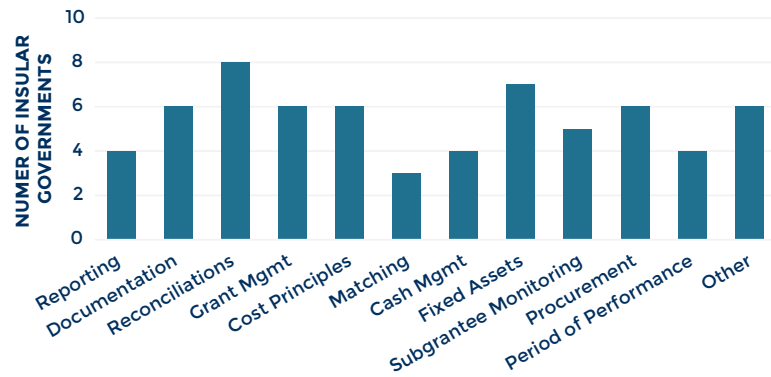
## NUMBER OF GOVERNMENTS WITH AUDIT FINDING ISSUE BY TYPE

### Insular Governments FY2019 (USVI FY2018)

An analysis of the types of audit issues across the insular areas reveals that reconciliations, procurement and fixed assets continue to be significant problems. Significantly, one government was able to clear their multiyear finding on fixed assets. Several other governments have received OIA grants to upgrade their fixed asset systems.

Findings in the 'other' category relate to the government's inability to fund pension liabilities and operations, and issues relating to IT security problems.

This chart will be updated to include FY20 data once all insular governments issue audits.



### Additional Issues

Another key component of PITI-VITI's technical support is ensuring that insular government finance offices are aware of and trained on new accounting and reporting requirements, well ahead of the effective dates. Over the last twenty years the Governmental Accounting Standards Board (GASB) has made major changes to the financial statement presentation and the calculation of fund balance. Other recent changes include the U.S. Government Accountability Office's (GAO) major update to federal grant compliance regulations, GASB's requirement to include the government's pension liability in the government financial statements, and requirements to include liabilities related to other post-employment benefits and tax abatement disclosures. The implementation date of the new GASB standard for accounting for leases is approaching and the insular areas are likely to need assistance in making a determination how those leases will be reported in the financial statements.

A number of the member governments are still in the process of changing their financial management systems. The Republic of Palau implemented their new system in 2020, the CNMI implemented a new system as of 9-30-21. The RMI, Guam and the FSM are in the proposal stage for new systems. PITI-VITI continues to provide technical assistance and training sessions for the finance officers in project management and best practices in systems planning, acquisition and

implementation. In the very technical world of financial management systems, competing vendors often oversell both the capability of their product and the ease of implementation. And 40% of implementations fail. The goal for PITI-VITI is to armor the finance officers with the knowledge to avoid pitfalls and carefully manage the process.

The sudden requirement to work off-site has heightened the need to focus on cybersecurity issues. As previously mentioned, the external auditors have noted technological vulnerabilities which could lead to cyberattacks. This is consistent with the experience of cities and counties in the United States.

Insular governments, alongside cities and counties throughout the United States, recognize the growing need to develop cybersecurity plans to respond to, and to recover from, cyberattacks. The Island Government Finance Officers' Association (IGFOA) continues to highlight this critical area.

## FINANCE OFFICE PERFORMANCE MEASURES

The insular government finance officers strive to model many best practices identified through their participation in the annual Government Finance Officers' Association conference. A key project in this regard has been the identification and development of finance office performance measures for the Pacific and Virgin Island governments. PITI-VITI has facilitated the development, selection and refinement of common measures through the Island Government Finance Officers' Association (IGFOA). The nine current measures primarily focus on issues identified through the single audit, including accounting cycle areas of reconciliation, cash management, grant management and fixed assets, among others.

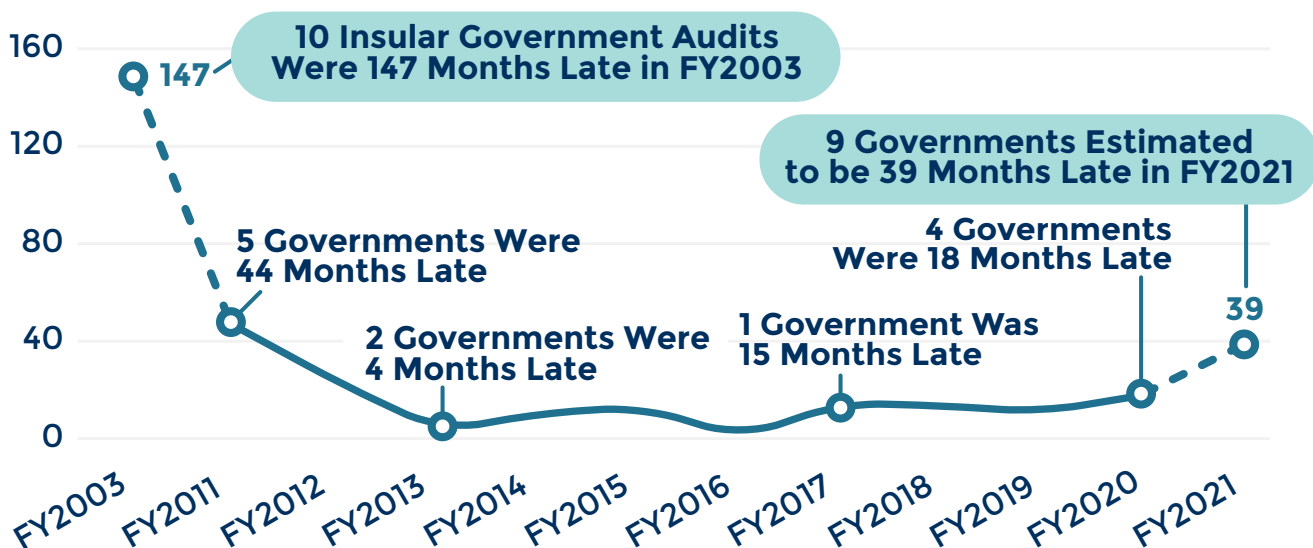
In addition to measuring current insular government operations, the measures are intended to improve finance office efficiency over time. As such, the measures are updated from time to time to reflect emerging trends and standards, and to track progress against targeted goals. PITI-VITI assistance includes on-site process review and improvement on the accuracy, timeliness and usefulness of selected measures. As governments continue to integrate these measures into their regular operations, they offer a "dashboard" of current operations which often serves as baseline data to set strategic goals.

Importantly, the finance officers continue to practice peer accountability. The group was unable to meet in person during 2020 and 2021 so reporting was limited to one or two measures for each government. Most of the attention was on the level of invalid encumbrances, the newest performance measurement.

## AUDIT RESULTS: TIMELINESS

### Number of Months Late FY2003-FY2019

IGFOA has achieved many successes through the years, but perhaps the most striking is the insular governments' dramatic improvement in audit timeliness. In FY2003, the ten insular governments were collectively 147 months late issuing their single audits. In FY2019 the insular governments were collectively 11 months late (as of this printing, the VI and the CNMI have not issued FY19. The issue dates are assumed to be as those governments have reported). It should be noted that the OMB automatically extended the deadline for audit submission by 6 months to December 2020 for audits due in 2020.



## CURRENT FINANCE OFFICE PERFORMANCE MEASURES

### 1. Reduction in Federal Grant Receivable Balance

This measures the effectiveness of the finance operations to bill and collect federal funds. Many of the governments operate on a reimbursable basis with the US federal government so precious local cash is used to pay for federal programs up front.

- **Annually or quarterly less than 5%**

### 2. Bank Reconciliations Completed on a Timely Basis

Bank reconciliations are the foundation of all other general ledger reconciliations. A timely bank reconciliation also helps the finance office use their FMIS as opposed to relying upon side cash tracking systems. A completed bank reconciliation includes posting all adjustments to the general ledger.

- **10-15 days after month end**

### 3. Completion of Fixed Asset inventory

The value of the measure is to set up interim steps to complete the inventory. For instance, completion by X number of departments each month or a spot check of a certain number of departments (assuming they are responsible for their own inventory) each quarter. Given that the auditors focus on the major federal programs, a best practice is to ensure that those departments keep an accurate and up to date inventory of items purchased with federal program funds.

- **100% of major federal programs every quarter**

### 4. Reduction in Overdue Travel Advances Issued this Fiscal Year

Collection of overdue travel advances measures the % of travel advances which are beyond the government's allowed period to file expense reports. The purpose is to 1) ensure that federally funded travel is expensed within the grant period and thus 2) enhance federal cash flow. It is also a measure of the effectiveness of the finance office to ensure government regulations are followed.

- **Reduce by 50% each quarter to a target of 0% overdue advances**

### 5. Actual vs Estimated Revenues

Although the task of revenue estimates varies by government and may be outside of the finance office responsibilities, this measure is important to ensure a government is budgeting within its means. The finance offices have the skills to aid with calculated the estimates if there appears to be a problem with accuracy. It is also an easy measure to calculate.

- **Varies by less than 5% on a quarterly basis**

### 6. Number of Days to Process and Unspent Federal Funds

The purpose of this measure depends upon the source of funds to pay the invoice. In the case of grant funds, cash should not be an issue, so the measure can define the efficiency of finance operations. Local funds are more restricted, so an additional measure for invoices paid with general funds will indicate how efficiently the finance office fairly prioritizes vendors.

- **3-15 days**

### 7. \$ and % of Unspent Federal Funds

The purpose of this measure is to highlight any problems in the grant spending process. As such, programs with multi-year funds and programs which require matching funds which may not be available (like Medicaid) should be excluded from the calculations.

- **Targets vary by insular government.**

### 8. Number of Training Hours per Finance Office Employee

The purpose of this measure is to ensure that ALL finance office staff are given opportunities for appropriate training. Often, high level staff are allowed to travel to conferences or training (which may or may not be helpful in their jobs) while other staff do not receive any formal training. The finance office is encouraged to develop appropriate on-line or local course opportunities.

- **24 hours/year target in line with requirements for certified accountants**

### 9. Percentage of Employee Evaluations Completed

This measure is helpful to encourage finance managers to connect with their staff and provide meaningful feedback on performance. Since many governments do not have the funding for staff increases, it is even more important to provide some one-on-one encouragement and advice for younger, newer staff.

- **At least annually**

### 10. Reconcile Encumbrances

The reserve for encumbrances is no longer reported in the fund balance section of the financial statements but in a footnote to the statements. As it has become less obvious, the balances of invalid, dated encumbrances have increased in all the governments. 8 governments are in the process of acquiring new financial management systems which will require conversion of outstanding encumbrances. For those reasons, the group adopted an initiative to concentrate on clearing their encumbrance files.

- **Reduction of invalid, outdated encumbrances to zero**



The PITI-VITI team delivers a Performer presentation to the leadership in the Commonwealth of the Northern Mariana Islands.



[performer.pitiviti.org](https://performer.pitiviti.org)

## The Performer & AFTER Analysis



**Strategic Goal 1:**  
Improve Leadership and Management Capacity to Effectively Perform.



**Strategic Goal 3:**  
Increase Effectiveness and Program Results.

The Performer was originally developed in 2001 to serve state and local governments within the United States. Since that time, the scope and methodology of the Performer has been adapted to provide relevant analysis for Pacific and Virgin Islands governments. Each year, the Performer provides a steady, independent assessment of each insular government's financial health and success, based on audited financial statements.

As a result of COVID-related delays to the release of some insular government single audits, Performer results have

not been published for 2021 (based on FY20 audit results). Performer reports have been calculated and updated for Guam, American Samoa, and the FSM national and state governments, each of which have published timely audits. However, single audit delays have inhibited Performer calculations for the CNMI, Palau, the Marshall Islands and the US Virgin Islands. Updated scores and trend analysis will be shared once all insular government audits have been released.

Traditionally, the Performer has been utilized across all of the insular governments to improve public awareness of each

government's fiscal health. The Performer is a unique tool customized for the insular governments:

- ◆ The Performer provides over fifteen years of data for each government to analyze financial trends—both positive and negative;
- ◆ Insular government finance officers regularly utilize the Performer to explain their government's overall financial health to non-financial stakeholders, especially members of legislative and executive branches;
- ◆ Since the Performer utilizes common metrics, Performer scores are broadly comparable across each of the insular governments;
- ◆ Each Performer contains an AFTER Analysis (Audit Findings, Timeliness and Exception Resolution), which details the timeliness and accuracy of financial statements by tracking the number and type of single audit qualifications, and the timeliness of audit publication, for each government.

At the outset of the Performer project, insular governments demonstrated high levels of unreliability, as audits were issued late with numerous qualifications (modifications). Currently, Performers are much more relevant, reflecting timely and accurate audits. In addition, today's Performers are used strategically by both finance officers and elected officials to ensure better-informed governance.

## ENHANCEMENTS TO THE PERFORMER

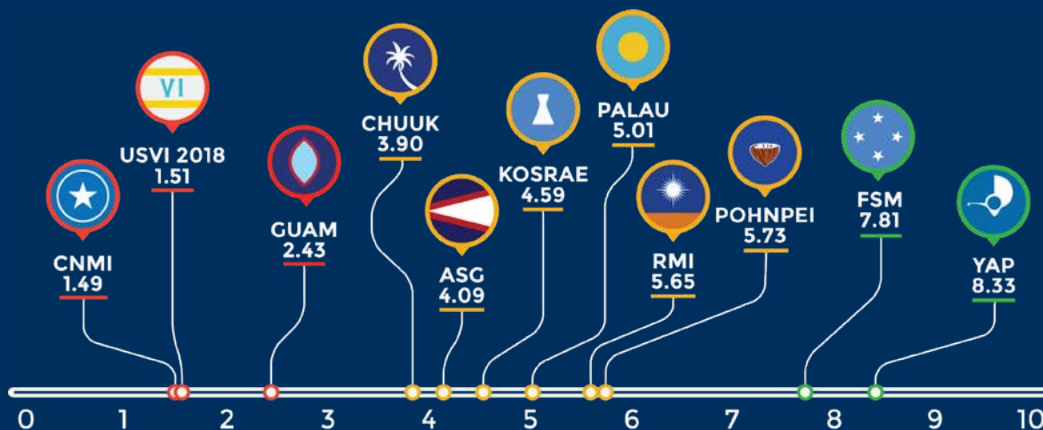
Importantly, the Performer continues to evolve to respond to insular government needs. Several years ago, the Performer report was enhanced to show not only an overall government score, but also disaggregated scores in three categories:

- ◆ **Financial Position** indicates a government's cumulative financial health. Relevant Performer ratios include level of the government's total unrestricted net position, the level of unassigned fund balance of the General Fund, and current and quick ratios related to cash flow sufficiency.
- ◆ **Financial Performance** indicates a government's financial performance for the fiscal year. Relevant Performer ratios include Intergenerational Equity and the Change in Total Net Position.
- ◆ **Financial Capability** indicates the future financial flexibility and sustainability of a government. Relevant Performer ratios include the per capita levels of taxes paid and debt burden, along with a debt-to-assets coverage ratios, among others.

These categories clarify which factors contribute to each government's overall Performer score, and help focus efforts to improve scores. It is often the case, for example, that a government has a very strong year of financial performance while continuing to suffer from a low Performer score as a result of a poor overall financial position.

## 2020 PERFORMER SCORES BY INSULAR GOVERNMENT

(2021 PERFORMER SCORES WILL BE RELEASED FOLLOWING PUBLICATION OF INSULAR GOVERNMENT SINGLE AUDITS)





# Looking Ahead

The Pacific and Virgin Islands Training Initiatives (PITI-VITI) has confirmed upcoming dates for key program activities.

Please contact us at [info@pitiviti.org](mailto:info@pitiviti.org), or visit the sites referenced below, for additional information.



## GFOA & IGFOA SUMMER MEETINGS

June 5 - 8, 2022

<https://pitiviti.org/igfoa-virtual>



## APIPA 2022 VIRTUAL MEETING

August 29, 2022 - September 2, 2022

<http://apipa2022.org>



## IGFOA WINTER MEETING

(December, 2022)

<https://pitiviti.org/igfoa>



## ELDP APPLICATIONS CLASS OF 2023

<https://eldp.pitiviti.org>





29 Pacific and US Virgin Islands participants completed the Executive Leadership Development Program in the 2021-2022 program year.

 [eldp.pitiviti.org](http://eldp.pitiviti.org)

# Executive Leadership Development Program (ELDP)



## Strategic Goal 1:

Improve Leadership and Management Capacity to Effectively Perform.



## Strategic Goal 5:

Improve the Capacity and Capabilities of the Public Sector Work Force in Critical Positions and Functions.

Attracting and retaining qualified staff to work in core public sector government positions is among the greatest challenges insular governments face. Young, educated, and promising employees are often trained by local governments only to be offered higher paying jobs in the private sector or component units. Talented islanders frequently move to the United States for more lucrative work opportunities.

The Executive Leadership Development Program (ELDP) was commissioned in 2008 to assist the insular governments with developing and retaining qualified and skilled staff to lead their respective governments into the future. The demand for the creation of

the ELDP stemmed from IGFOA leadership prior to program inception. They identified a knowledge gap in leadership and management skills across the insular areas and expressed a desire to develop the “next generation” of insular government leaders.

The 2022 ELDP program participants attended quarterly training to develop public service values and skills in leadership, management, policy development, advocacy, government operations and finance. Participants from the U.S. Virgin Islands completed a virtual program managed by the GSUSA's Center of Leadership Development in Washington, D.C.

In 2021, 29 participants from the Pacific and Virgin Islands completed the program. These 29 insular government officials join 149 program alumni — an extraordinary group of Pacific and Virgin Islanders with diverse professional backgrounds, exceptional personal qualities, and an enduring commitment to public service. ELDP alumni represent virtually every government agency, and serve the insular governments as elected representatives, ambassadors, judges, cabinet members, directors, and dedicated public servants.

## ELDP PACIFIC – 2021-2022

In response to the aggressive global travel restrictions implemented throughout the insular areas in response to the COVID-19 pandemic, the PITI-VITI Program delivered the third and fourth quarters of the ELDP Pacific program virtually. Three residential pod weeks were delivered during the 2021-2022 PITI-VITI program cycle, which enabled participants to gather in local groups within each of their respective jurisdictions.



The ELDP Cohort 7 met and collaborated in their respective jurisdictions for the residential pod weeks.





The ELDP Pacific cohort met for Quarter 3 [August – November 2021] and Quarter 4 [January – March 2022]. The 3rd quarter program content, focused on leading organizations. Participants were challenged to practice communication and adaptability skills using leadership concepts and principles taught during the first two ELDP Quarters. Specific session topics focused on Building a Culture of Collaboration and Communication, Power of Government Teams, The Need for Adaptability, The Leader's Purpose, and Leading Change in Organizations.

In Quarter 4, ELDP participants worked in teams to interpret fiscal and economic data to develop policy reform options addressing issues relevant to island jurisdictions. ELDP participants divided into three teams to undertake the quarter-long simulation exercise in the Republic of Micro-Poly. Micro-Poly is a fictional country in the Pacific which faces severe fiscal and economic crises. Participants were given less than six weeks to diagnose and recommend a policy reform program to the country's president, played by the president of the Republic of Palau, H.E. Surangel Whipps, Jr.

Other activities included updating individual leadership development plans, presenting team project updates, and participating in one-on-one meetings with ELDP program advisors to review each individual leader's progress to-date and discuss continued growth.

ELDP participants were surprised to discover that the president of the Republic of Micro-Poly—a fictional country used for a case study exercise—was the actual Palau president, H.E. Surangel S. Whipps, Jr. In addressing the future leaders and policymakers of the U.S.-affiliated Pacific Islands, President Whipps emphasized the importance of making tough choices to support a better future. President Whipps also reflected on the importance of the ELDP, the skills learned, and the significant impact the program has



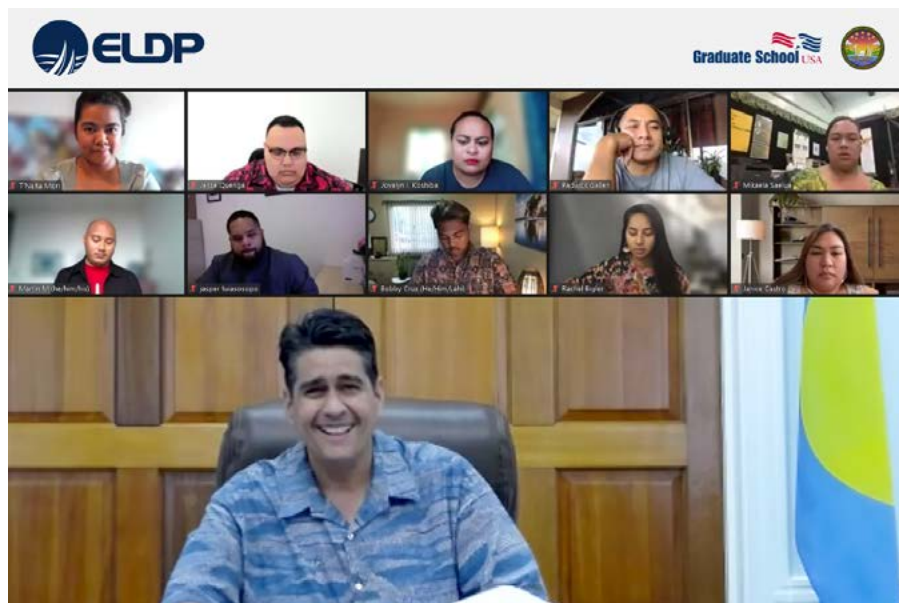
had in the region.

The success of the ELDP participants was celebrated during a final virtual graduation ceremony. A virtual commencement honoring current and future leaders in public service was held on Thursday, March 10, 2022. Program participants represented the US-affiliated insular areas of American Samoa, Guam, the Commonwealth of the Northern Marianas Islands, the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau.

The twenty-three Pacific participants were joined by program alumni, family, and friends to celebrate their graduation. The ELDP graduates are an extraordinary group of Pacific Islanders with diverse professional backgrounds, exceptional personal qualities, and an enduring commitment to public service.

Mr. Nikolao Pula, the Director of the Office of Insular Affairs (OIA) of the Department of the Interior in Washington, D.C., welcomed the participants. Mr. Pula in his remarks challenged the graduates to give back to their communities: "I certainly hope that you will continue to move forward in your careers and at the same time take what you've learned and spread it among your fellow workers who are serving your country."

Ms. Saelua, who was elected as the class speaker shared personal stories and funny characteristics of each member of the cohort. She reminded participants of the impact of their ELDP journey, "as we come to a close and I reflect on the question of how to measure our virtual experience; I remember the following things. We got to meet some pretty cool people: governors, presidents, ambassadors, pastors, and judges." Ms. Saelua asked participants to understand the unique opportunity that the ELDP provided. I want us to remember that our paths were able to cross. Granted, they were virtual, World Wide Web paths--but they



**H.E. Surangel S. Whipps, Jr., President of the Republic of Palau, surprises the 2021 Executive Leadership Development Program (ELDP) class.**

*"You know, I think this is a fantastic program. I work with people who have been through the ELDP, which helps build capacity. It helps you better manage and contribute to your country, and I think this is a great experience."*

crossed, nonetheless. I'm so happy they did because we've gained a vast network of colleagues from our Pacific Region."

Mr. Jason Aubuchon, Director of the PITI-VITI program, shared his pride and honor to have journeyed with the participants and challenged them to remember the foundation that made their ELDP experience possible.

The ELDP graduates enjoyed a video presentation before transitioning to their final Micro Poly presentations. Mr. Surangel Whipps Jr., President of Palau, served as a panelist providing valuable feedback on the participants' reform proposals.

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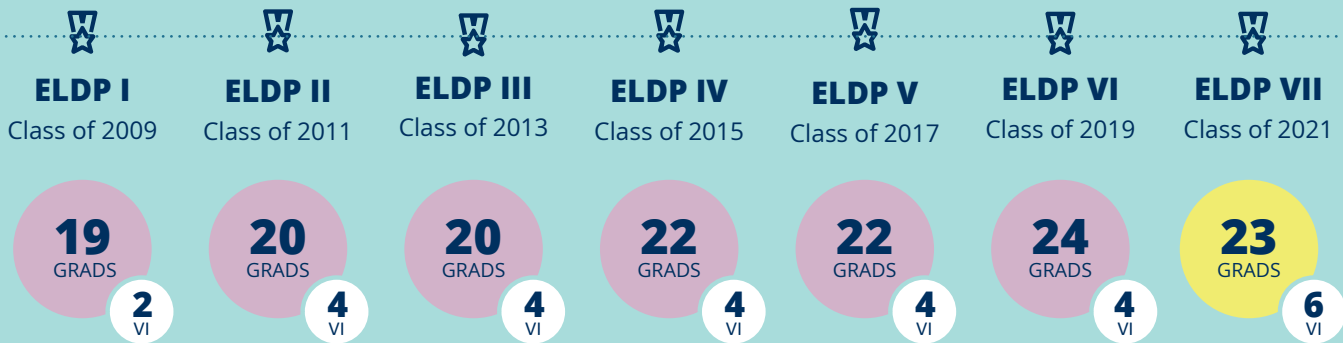
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*"To keep this oceanic network strong and to embrace the vastness of our power as Pacific people. Always remember that we are not so different from each other. We are all people: who care for our communities, who work hard to strengthen our governments, who share family values, who come from rich cultures and languages, and who have a passion for learning and growing so that we can make an impact on our sea of islands."*

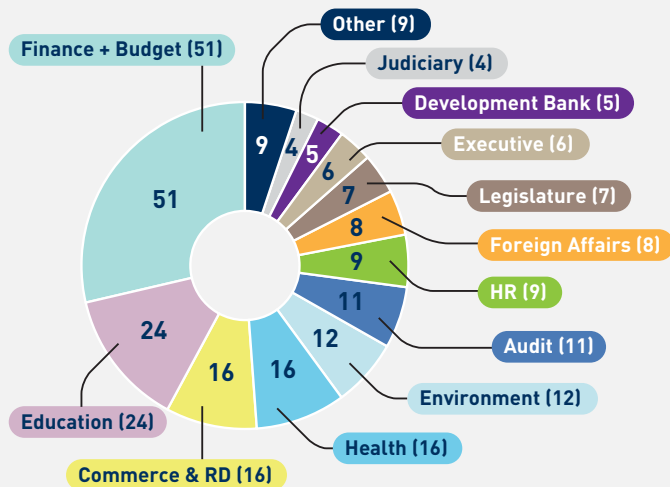
*Mikaela Saelua*



## 178 ELDP ALUMNI BY PROGRAM YEAR



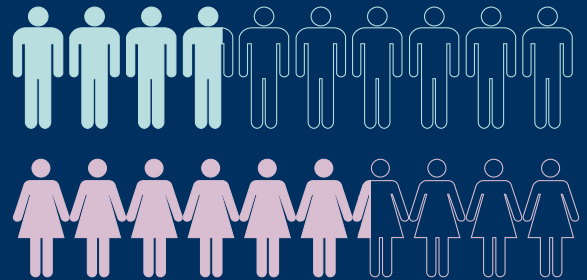
## 178 ELDP ALUMNI BY SECTOR



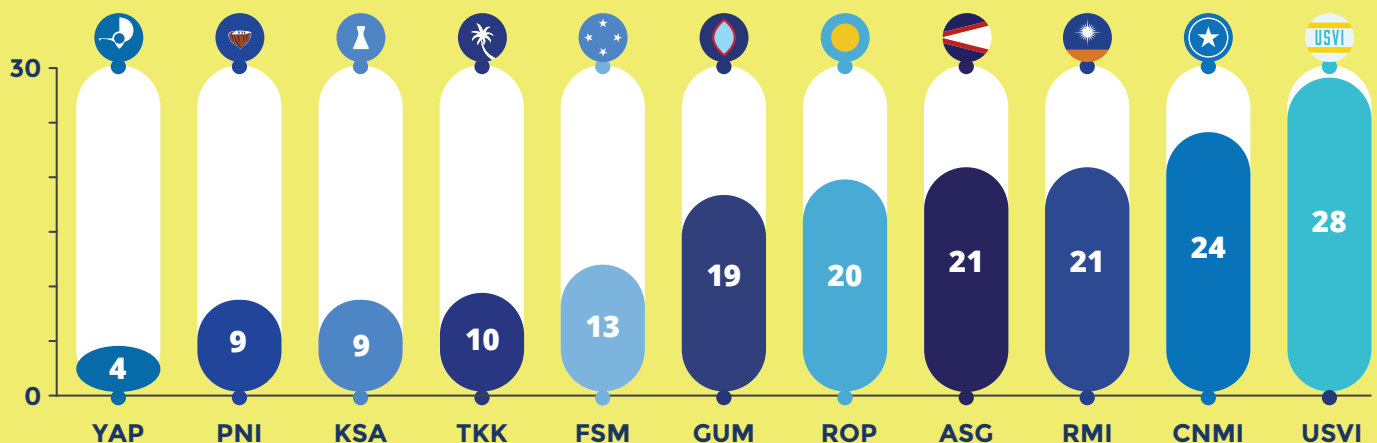
## 178 ELDP ALUMNI BY GENDER

**37%**  
Male,  
(66 alumni)

**63%**  
Female  
(112 alumni)



## 178 ELDP ALUMNI BY INSULAR AREA



# ELDP PARTICIPANTS

(2008-2021) PACIFIC AND VIRGIN ISLANDS



*Celebrating*  
178 Program Alumni!

backgrounds, exceptional personal qualities, and an enduring commitment to public service.

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The ELDP graduates enjoyed a video presentation before transitioning to their final Micro Poly presentations. Mr. Surangel Whipps Jr., President of Palau, served as a panelist providing valuable feedback on the participants’ reform proposals.

*“The ELDP has challenged me in ways I thought never existed. I learned a substantial amount about myself and I continue to grow. This program allowed me to build important relationships which prompted me to step out of my comfort zone. These relationships are life-long. I am a better me overall. My skill set has since expanded and I am able to display every lesson taught by the instructors. Since my completion of the program, I’ve had several leadership opportunities and I can honestly say that I am ready to take on this newly found chapter of my life.”*

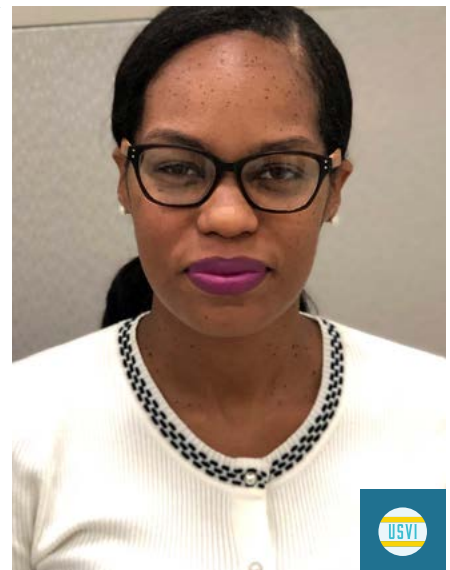
*Tamar Corry*

## ELDP US VIRGIN ISLANDS – 2020-2021

In early 2020, six U.S. Virgin Islands participants were competitively selected to join the Graduate School USA’s Executive Leadership Program. The 2021 USVI cohort was chosen based on their current position, their potential for career growth, and their expressed commitment to public service. Meeting for four weekly sessions, the USVI participants joined 60 aspiring leaders from the U.S. state and federal governments. They engaged in classroom instruction, individual and team assignments, executive interviews, shadowing, and developmental assignments to strengthen the skills. Participants completed the third development (MONTH 2021\_ and the final virtual graduation session on June 11, 2021.

Since 2009, the Interior’s Office of Insular Affairs has supported the participation of Virgin Islands leaders, and a total of 29 participants have completed the program.

In 2022, the PITI-VITI program will recruit participants for the next USVI Executive Leadership Development cohort. Recruitment will begin in May 2022, and pending budget availability, the PITI-VITI program will provide the USVI cohort with the option to participate in on-site courses or virtual sessions. The ELDP virtual Session 1 is scheduled for August 2022 to February 2023 and the in-person Session 2 from September 2022 to June 2023.



## ELDP PROGRAM SCHEDULE FOR QUARTER 3 AND 4

ELDP participants met virtually 15 times in the third quarter and 17 times in the fourth quarter, for a total of 32 sessions focused on training and team projects.

### ELDP Quarter 3 Virtual Sessions

ELDP Pacific – Q3-01 Welcome and Overview ELDP Quarter 3	August 20, 2021
ELDP Pacific – Q3-02 Building a Culture of Collaboration and Communication	September 9, 2021
ELDP Pacific – Q3-03 Building a Culture of Collaboration and Communication	September 16, 2021
ELDP Pacific – Q3-04 Power of Government Teams	September 23, 2021
ELDP Pacific – Q3-05 Crucial Confrontations	October 7, 2021
ELDP Pacific – Q3-06 Leading Institutions – Understanding Context	October 18, 2021
ELDP Pacific – Q3-07 Leading Institutions - The Need for Adaptability	October 19, 2021
ELDP Pacific – Q3-08 - Leading Institutions - Rethinking and Unlearning	October 20, 2021
ELDP Pacific – Q3-09 Leading Institutions - Building an Adaptive Culture	October 21, 2021
ELDP Pacific – Q3-10 Leading Institutions - The Leader's Purpose	October 22, 2021
ELDP Pacific – Q3-11 Leading Change in Organizations	November 9, 2021
ELDP Pacific – Q3-12 Leading Change in Organizations	November 16, 2021
ELDP Pacific – Q3-13 Leading Change in Organizations	November 23, 2021
ELDP Pacific – Q3-14 Team Presentations	November 29, 2021
ELDP Pacific – Q3-15 Team Presentations	December 2, 2021

### ELDP Quarter 4 Virtual Sessions

ELDP Pacific – Q4-01 Welcome and Overview ELDP Quarter 4	January 24, 2022
ELDP Pacific – Q4-02 Introduction to the Micro-Poly Case Study of group work	January 27, 2022
ELDP Pacific – Q4-03 How to Read a Summary Report and ELDP Project Groups	January 31, 2022
ELDP Pacific – Q4-04 How to Read and Understand Financial Statements	February 1, 2022
ELDP Pacific – Q4-05 How to Read and Understand Financial Statements	February 2, 2022
ELDP Pacific – Q4-06 How to Read and Understand Financial Statements	February 3, 2022
ELDP Pacific – Q4-07 – Reflect on your Effectiveness as a Team Member	February 7, 2022
ELDP Pacific – Q4-08 – Experiences in Policy Reforms	February 10, 2022
ELDP Pacific – Q4-09 – The Performer The Republic of Micro-Poly`	February 14, 2022
ELDP Pacific – Q4-10 – The Audit Really? Isn't that the job of the Department of Finance?	February 17, 2022
ELDP Pacific – Q4-11 – Key Steps in the Policy Reform Process	February 21, 2022
ELDP Pacific – Q4-12 – Briefing by the Office of Government Accountability to Micro-Poly Task Force	February 24, 2022
ELDP Pacific – Q4-13 – ELDP Project Groups	March 6, 2022
ELDP Pacific – Q4-14 - ELDP Project Groups Practice Presentations	March 7, 2022
ELDP Pacific – Q4-15 - ELDP Project Groups	March 8, 2022
ELDP Pacific – Q4-16 - ELDP Project Groups	March 9, 2022
ELDP Pacific – Q4-17 Graduation and Final Micro-Poly Presentation	March 10, 2022



Palau President Surangel Whipps, Jr and leadership from the OEK sign Palau's Fiscal Responsibility and Debt Management Act into law (November 2021)



[econmap.pitiviti.org](http://econmap.pitiviti.org)

## Economic Monitoring and Analysis Program (EconMAP)



**Strategic Goal 1:**  
Improve Leadership and Management Capacity to Effectively Perform.



**Strategic Goal 2:**  
Improve Financial Management Systems and Practices.



**Strategic Goal 3:**  
Increase Effectiveness and Program Results.

**EconMAP provides professional expertise to augment statistical reporting and economic analysis.** The Department of the Interior's Office of Insular Affairs designed the Economic Monitoring and Analysis Program (EconMAP) to address the need for continued professional expertise to augment existing statistical development and economic analysis in the three Freely Associated States (FAS): the Republic of the Marshall Islands (RMI), the Federated States of Micronesia (FSM) and the Republic of Palau. As the COVID-19 pandemic emerged early in 2020 and continued through 2021, the EconMAP program

quickly adapted to a new environment. Standard annual economic reporting was replaced with timely, topical analysis of the economic impact of COVID-19. While compilation of the normal statistical series was restricted by delayed audits and the inability to travel to the FAS, EconMap has managed to maintain the large majority of statistical series utilizing online communications and virtual meetings.

**Provision of comprehensive statistical series.** EconMAP has assisted the FSM, RMI, and Palau with the provision of GDP time series, employment,

outmigration, government finance and external statistics on an annual and recurrent basis. The pandemic continued to place constraints on preparation of the annual audits, which were not completed by the end of 2021. The delay has impacted the timely compilation of the normal FY2020 time series of economic statistics.

**EconMAP Technical Support.** Throughout the 2021 program cycle, the EconMAP long-term regional economist conducted full-time work based in Palau, with both in-country and remote support from the project statistician. While direct support was possible in Palau, travel restrictions required remote support to the FSM and RMI.

**Highlights of outputs** and activities for the 2021 EconMAP program cycle include:

- ◆ Preparation of preliminary Statistical Appendices for FY2020 for the RMI and Palau. A partial series has been prepared for the FSM but remains incomplete due to lack of data and COVID-19 travel restrictions.
- ◆ Preparation of preliminary statistical series for FY2021 for Palau and the RMI.
- ◆ Publication of Economic Impact Assessments of COVID-19 on the FSM, RMI and Palau;
- ◆ Support to the International Monetary Fund (IMF) Article IV Mission in Palau (August 2021);
- ◆ Presentation to the Palau leadership in August 2021 on the current economic situation and support for the adoption of fiscal responsibility and debt management reforms;
- ◆ Design and delivery of an on-site workshop and participatory process to Palau stakeholders to adopt reforms to the Social Security Administration;
- ◆ Support for Palau's Economic Symposium, which focused on social security reforms, tax reform, and the passage of fiscal responsibility and debt management legislation.
- ◆ Support to Palau in the fulfillment of policy reform commitments to support financial stability through the COVID crisis.
- ◆ Support to Palau in the adoption of a comprehensive tax reform package passed into law during 2021 and support of a special Symposium to advance the reforms.

## ECONOMIC STATISTICS

**The core output of EconMAP statistics program has been the compilation of annual time series of the major economic variables for each FAS.** These data have underpinned the Annual Economic Reviews, and more recently the COVID-19 impact studies. The statistical series are adopted as official government statistics to support FAS decision makers as well as regional agencies such as the IMF, ADB, World Bank, UN organizations, and others. The coverage and depth of these statistics have progressively improved and now meet most international standards for country surveillance.

**The COVID-19 pandemic has required online video conferencing to maintain statistical series.** EconMAP responds to each country's commitment to internal capacity development and demand for statistics (e.g. preliminary estimates) and supports the ongoing work of local statistics staff to the greatest extent possible. Throughout the COVID-19 pandemic such support has been maintained through regular phone and video conferencing. In some instances, however, capacity supplementation ensures that the core datasets are available timely.

## STATISTICAL WORK DURING 2021

### All Three FAS

**Remote support.** The FSM and the RMI have remained inaccessible to protect citizens from COVID-19. As a result, EconMAP team members have been unable to travel to the FSM and RMI, and remote support has been delivered. While most data series were maintained, the remote nature of the work required substantially more time input than would normally be the case.

**Migration data.** Working with our partners at the Department of the Interior's Office of Insular Affairs, and following efforts by GAO, EconMAP has identified a potentially new data set from the U.S. Department of Homeland Security to improve migration data.

### Palau



Palau has a small but effective economic statistics team and very good administrative source data. The tourism-

based economy generates greater information needs than FSM and RMI. Deliverables during the 2021-2022 program year included:

- ◆ Preliminary economic statistics for FY2021;
- ◆ Annual economic statistics series for FY2020;
- ◆ Customized data development to monitor COVID-19 impacts on Palau's economy and mitigation programs, and to inform economic reforms including Tax reform and minimum wage policy;
- ◆ Support to Palau statistics on data development.
- ◆ Tourism Statistics.

## RMI



Capacity supplementation is essential in the Marshall Islands due to longstanding human resource constraints, and source data shortcomings. Deliverables during the 2021-2022 program year included:

- ◆ Preliminary economic statistics for FY2021;
- ◆ Annual economic statistics series for FY2020;
- ◆ Customized data development to monitor Covid-19 impacts on the RMI economy.
- ◆ Development of migration statistics from the RMI's new Border Control system (MIDAS)
- ◆ Assistance in validating the 2021 Population Census preliminary results.

## FSM



FSM has some statistical capacity but requires capacity supplementation. Staff development has been held back by challenges due to local institutional factors, geography, and weaker demand for statistics.

- ◆ Non-availability of tax data has inhibited compilation of the GDP-by-industry series since FY2016. EconMap has liaised with FSM Finance and Statistics and is in the process of resolving underlying data sharing issues.
- ◆ Institutional factors, including inter-departmental data sharing and statistical staff focus on the population census, have constrained the

effectiveness of remote support for FSM economic statistics. Completion of key items including employment, CPI, and trade were dependent on follow-up by the FSM statistical staff, and a timely FY20 GDP estimate was not possible. The FSM statistical base will remain limited until data sharing issues have been resolved and until travel to FSM can resume.

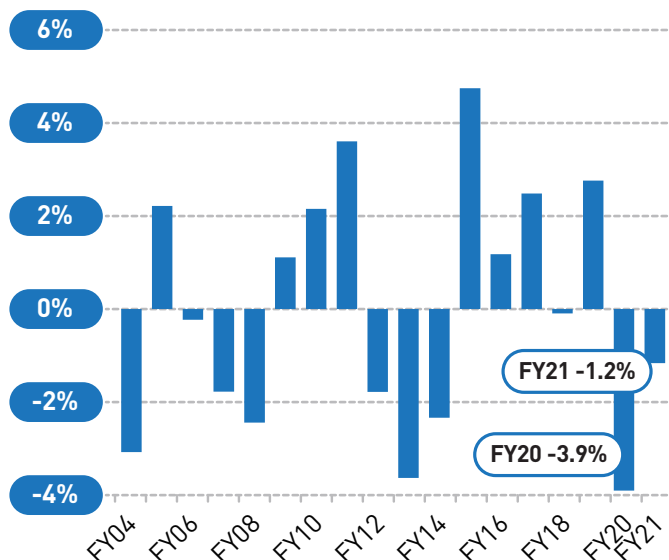
## FSM: ECONOMIC DEVELOPMENTS AND ISSUES (2020-2021)

**Recent economic performance before the impact of COVID-19 had improved.** Performance of the FSM economy improved between FY2014 and FY2019 and grew by an average of 2.2 percent compared with the long-run average since FY1995 of 0.3 percent. However, growth has been erratic resulting in long periods of decline and subsequent periods of growth. From year to year the FSM economy experiences considerable volatility due to significant variation in domestic purse seine fishing operations.

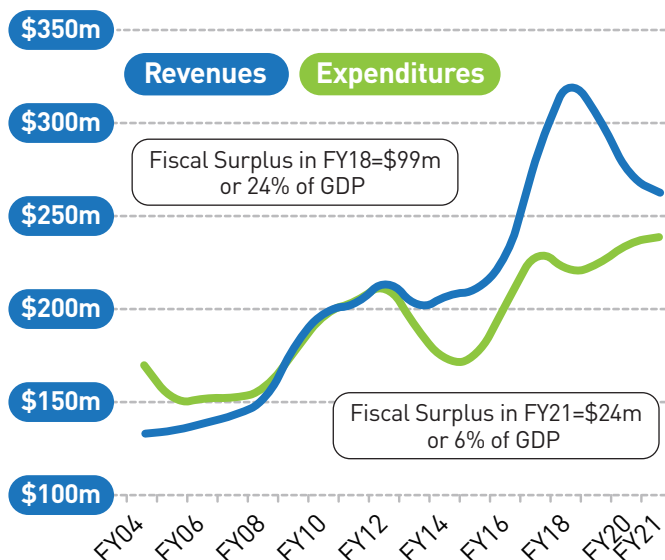
**The FSM economy is projected to have contracted by 5.0 percent as a result of COVID-19.** Initial economic impact analysis conducted by the EconMAP team indicated that GDP was likely to have fallen by close to 7% during the FY2020-FY2021 period. However, preliminary figures for FY2020 indicate a decline of 3.9 percent, and 1.2 percent in FY2021. The receipt of large aid flows to mitigate health and economic impact of COVID-19, including the US CARES Act and unemployment benefits, Asian Development Bank programs together with the FSM's own mitigation efforts, all significantly reduced the overall impact of the pandemic.

**Implementation of Vessel Day Scheme leads to rapid growth in sovereign rents.** After a period in the early 1990s when the FSM invested heavily in the fishing industry, nearly all commercial ventures have either failed or are now under private management. Fishing in the region now effectively comes under the Parties to the Nauru Agreement (PNA), which has led to a remarkable and sustained increase in member country revenues from the sale of vessel days—a fivefold increase for the FSM since the start of the amended Compact. The FSM received \$70 million of revenues—equivalent to 19 percent of projected GDP in FY2020.

## FSM GDP Growth



## FSM Revenues and Expenditures



### Creation of the FSM domicile for Japanese Corporations has led to large inflows of resources.

In 2005 the FSM passed corporate tax legislation that enabled the creation of an overseas domicile. The law provides for a corporate tax rate that provides an attractive domicile for Japanese captive insurance companies and other corporations. The benefit of these arrangements has been a steadily growing stream of revenues to the National government. In FY2018 there was an unusually large receipt of \$84 million, reflecting a large declaration of capital gains. Again, in FY2019 there was a further large receipt of \$62 million. Although large payments are to be expected periodically, recent years have been exceptional. The steady component of this revenue base is, however, likely to grow gradually from its current level of \$10 million annually.

**FSM runs large fiscal surpluses.** The overall fiscal balance recorded a surplus of \$24 million in FY2020 or 7% of GDP. In FY2018 and FY2019 surpluses of \$99 million, a record, and \$77 million were recorded, respectively. The fiscal surplus attained in FY2020 represents a more normal year without the receipt of exceptional payments from the FSM domicile. It thus more accurately reflects the underlying level of surplus and domestic savings generated by the FSM.

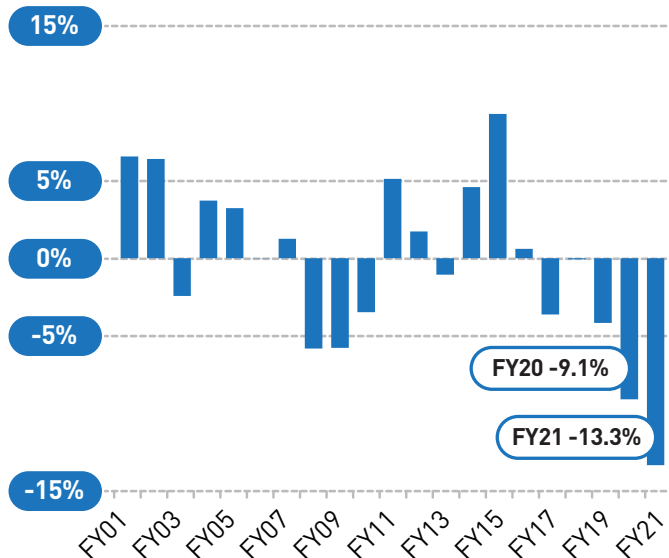
### Large fiscal surplus has supported rapid growth in the nation's own FSM Trust Fund.

The large increase in sovereign rents has been utilized in two major ways. First, and most importantly, the FSM has created a national trust fund (FSMTF). Notably, about two-thirds of the additional resources have either been allocated to the trust fund or remain unspent. At the end of May 2021, the FSMTF is estimated to be close to \$368 million, which is a significant and impressive amount. Second, the increase in resources has permitted significant growth of national government congressionally specified projects. By FY2018 these projects had grown to \$23 million achieving a level of \$29 million in FY2020 or 8% of GDP.

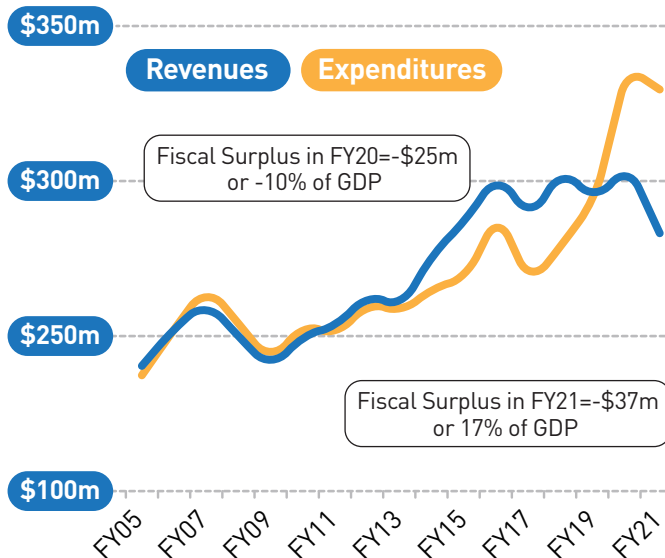
### Large discrepancies between State and National fiscal position.

However, the fiscal outturn differed significantly between the FSM national and state governments. While the national government ran a surplus of \$26 million in FY2020, the states recorded a small deficit of \$2 million. The FSM state governments, where service delivery occurs, have been constrained by the declining real value of Compact grants, while the national government has benefited from a boom in revenues from fishing fees and the offshore domicile for Japanese corporations.

## Palau GDP Growth



## Palau Revenues and Expenditures



## PALAU: ECONOMIC DEVELOPMENTS AND ISSUES (2020-2021)

**The Palau Economy contracted by 21.2 percent in FY21 compared with FY19.** FY20 was set to be a good year for Palau's tourist economy with 120,000 visitors anticipated. The advent of the COVID-19 global pandemic led to zero visitors by the end of March, even as 42,000 visitors were recorded for the first five months of the fiscal period that began on October 1, 2019. While the overall contraction in GDP was quite large at 9.1 percent, the full impact would not have been felt until FY21, when GDP is estimated to have declined a further 13.3 percent. Despite the impact of the collapse of the tourism economy, construction activity remained strong in FY20, reducing the economic decline by 1.7 percent.

**The economic impact of COVID-19 on the economy was uneven.** The public sector—including the national, state and government agencies—was remarkably stable in FY20 showing little variation. The volatility of the economy, however, was reflected in the private sector, which contracted precipitously by 21 percent at the onset of the COVID-19 global pandemic and by a further 23 percent in FY2021. While the contraction in private sector GDP was twice the rate of the contraction of the

overall economy, it was almost entirely confined to the tourism economy, as the various mitigation programs supported demand for non-tourism activities. While the impact on employment was also restricted to the private sector, the reduction in FY21 compared with FY19 was more modest at 11 percent as employers held onto workers even if on a part-time basis.

**Palau enacts COVID-19 mitigation programs to assist unemployed workers and benefits from the US CARES program.** In response to the pandemic Palau enacted a series of mitigation programs under the CROSS Act, and benefited from unemployment provisions for Palauans available under the U.S. CARES program. The local CROSS Act included unemployment benefits for foreign workers, a temporary jobs program, assistance to adversely affected private sector businesses and lifeline support for adversely affected households. The impact of the two mitigation programs was strong and household incomes rose in comparison to the prior year. The impact of the programs provided a strong stimulus to the economy helping maintain domestic demand.

**The fiscal outturn recorded a deficit equivalent to 10 percent of GDP in FY20 and an even larger 17 percent in FY21.** The tourism economy had grown significantly over a number of years before the impact of the pandemic, establishing a sizeable fiscal buffer. This reserve fortuitously provided a source of funds to

mitigate some of the impact of the pandemic in FY20. Taxes declined by 21 percent during the pandemic, in line with the decline in GDP. However, non-tourism related taxes held surprisingly firm declining by 10 percent. This reflects the significant impact of a supportive fiscal policy and the various mitigation programs enacted to address the pandemic. The Palau government adopted a policy to maintain normal operations without reduction to services. With rising mitigation costs and reduced revenues, FY20 recorded a large deficit of 12 percent GDP and even larger deficit of 17 percent in FY21.

**External debt expected to rise to high levels.** The large increase in fiscal deficits and the continuing need for financing in FY21 (and beyond) required Palau to take on a series of loans from the Asian Development Bank. While an initial two loans totaling \$35 million were rapidly disbursed with few conditions, a third policy-based loan of \$25 million required Palau to enact a series of reforms to ultimately restore and then maintain fiscal sustainability. From a low level of debt-to-GDP in FY19 of 32 percent, external debt is has risen rapidly to 78 percent in FY21 and is anticipated to rise further to 88 percent in FY22 before rapidly declining as the economy and tourism economy recovers over the medium-term.

**Palau enacts several major pieces of reform legislation: a fiscal responsibility and external debt management act, a tax reform law, corporations and arbitration reforms.** The fiscal responsibility framework will lay the ground for the conduct of sustainability fiscal policy during future periods of increased debt service obligations. The tax reform introduces a Palau goods and service tax, and a new business profits tax. These will provide Palau with a

modern and efficient tax regime that will provide a powerful source for enhanced tax effort should the need arise.

## RMI: ECONOMIC DEVELOPMENTS AND ISSUES (2020-2021)

**RMI economy contracts by 5.5 percent in FY21 compared with pre-pandemic level in FY19.** In FY20 with the onset of the pandemic the RMI economy contracted by 2.7 percent and a further 3.3 percent in FY21. However, the RMI economy has been relatively insulated from the widespread reduction in the world economy. Fishing, related activities and revenues from fishing royalties largely held their ground. The impact of travel restrictions adversely impacted transshipment and services provided to purse seiners as the sector contracted by 34 percent in FY21 compared with pre-pandemic levels. Similarly, the accommodation and restaurant sector fell by 72 percent over the two years as travel dried up in March of 2020.

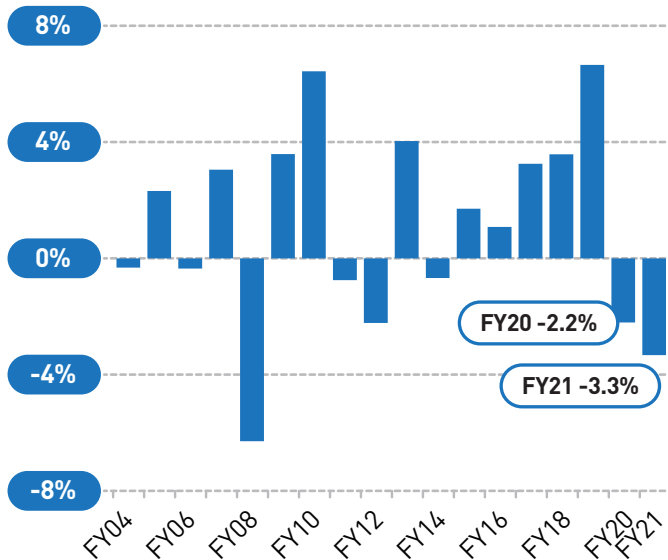
**Fiscal policy has been largely in balance but a significant surplus of 5 percent of GDP in FY20 remains due to the large receipt of COVID-19 related mitigation grants.** Fiscal policy in the RMI has resulted in a largely balanced outcome, with the economy recording a small average surplus of 2 percent per annum in the FY10-FY19 period. In FY20 the nation recorded a large fiscal surplus of \$12.2 million or 5 percent of GDP reflecting the large infusion of COVID-related grants. The US provided significant resources for health mitigation and access to the US CARES Act unemployment benefits. The ADB was also a major benefactor with resources provided to mitigate



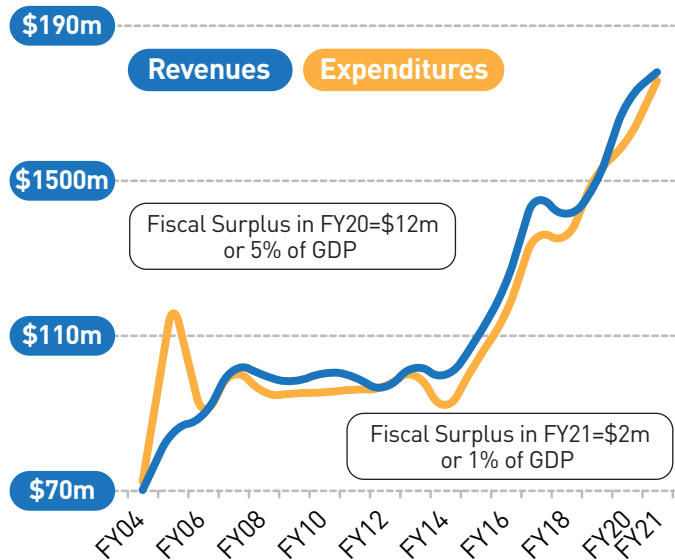
EconMAP team member Kevin O'Keefe delivers an economic update to Palau leadership (August 2022)



## RMI GDP Growth



## RMI Projected Revenues and Expenditures



the adverse economic impact. By FY21 the fiscal outturn is projected to return to normal as funding under the various programs is fully utilized.

**Implementation of the Vessel Day Scheme leads to rapid growth in sovereign rents.** The fisheries industry in the RMI comprises provision of shore facilities to skip jack tuna purse-seine operators, a home base for long line sashimi grade operations, and a fish loining plant. Total fish licensing and associated fees collected by the Marshall Island Marine Resources Authority (MIMRA) has grown from an average of \$2.4 million for the first five years under the amended Compact (FY04-FY08) to an average of \$26.3 million in the three years from FY16-FY20. The growth in revenues is due to the implementation of the Parties to the Nauru Agreement (PNA). The PNA enabled the introduction of the Vessel Day Scheme (VDS) which has led to a remarkable increase in member country revenues.

**Automatic expansion of expenditures to match revenue growth begs for a disciplined fiscal framework to guide fiscal policy.** The five years prior to the onset of the pandemic saw the rapid rise in revenues (52 percent) due to booming fishing fees, growth in the ship registry and registration of offshore entities. Unfortunately, expenditures have risen, at an identical rate, to absorb the available capacity and with little forward-looking concern for the fiscal risks and

challenges facing the nation. In 2019 a fiscal strategy was designed, and a fiscal responsibility and debt management bill was passed into law in May 2021. The adoption of the FRDMA was a trigger for World Bank budgetary support, and the ADB's continued grant assistance. However, the FRDMA neither restrains growth in expenditures within the medium-term revenue envelope nor in relation to the size of the economy, and thus did not address the key issues the FRDMA was originally intended to address.

**The SOE sector, comprising a dozen public enterprises, has underperformed and poses significant costs and fiscal risks.** Given the challenges posed by remoteness, small size, and dispersion, SOEs are active in numerous crucial sectors of the RMI economy. However, for many years the RMI's SOE sector has underperformed, operating at an average annual loss of up to 5.7 percent of GDP and incurring average subsidies of 6.0 percent of GDP over the last three years, FY2018-FY2020. In 2015 an SOE Act was passed into law that was designed to focus public enterprises on achieving commercial viability as well as strengthening governance structures and accountability. An SOE unit has been created and SOEs now prepare an annual statement of corporate intent and regular business plans which are submitted to the Nitijela. However, reform of the sector will be a long-term undertaking.

# Training & Technical Support

 [learn.pitiviti.org](https://learn.pitiviti.org)



## Strategic Goal 1:

Improve Leadership and Management Capacity to Effectively Perform.



## Strategic Goal 2:

Improve Financial Management Systems and Practices.



## Strategic Goal 3:

Increase Effectiveness and Program Results.



## Strategic Goal 5:

Improve the Capacity and Capabilities of the Public Sector Work Force in Critical Positions and Functions.

A particular strength of the PITI-VITI program is a demonstrated ability to 'harmonize' the strategic goals and priorities of the federal and insular governments to design and effectively implement training and technical assistance programs that deliver improved results. PITI-VITI offered in-person and virtual classroom training courses in a wide variety of subject areas, drawing from the rich curriculum and instructor resources offered by the Graduate School USA.

Recent training topics highlighted ethics, governmental accounting, grants management, auditing, leadership and management, performance-based budgeting, fraud, and internal controls. In addition to traditional classroom-style training, PITI-VITI also delivered targeted consultative activities in support of government and site-specific initiatives.

In the 2021-2022 program period, PITI-VITI conducted 113 total classroom and consultative activities: 57

formal, classroom-style courses, and 56 informal training, presentation, and consultative engagements. These totals include:

- ◆ 38 sessions of the Executive Leadership Development Program, primarily for current participants but also for program alumni;
- ◆ 18 consultative engagements, including presentations and informal workshops;
- ◆ 32 classroom-style training courses, delivered both in-person and virtually; and
- ◆ 25 courses delivered during the 2021 APIPA Conference. 358 classroom and consultative hours were delivered to 7,690 participants. 28,411 Continuing Professional Educational (CPE) units were awarded through classroom training.



# 358

Total Classroom and Consultative Hours



# 7,690

Total Course Participants



# 28,411

Total Continuing Professional Education (CPE) Units Delivered



**Graduate School USA instructor Drummond Kahn speaking with participants during an in-person training in Guam**



## THE SHIFT BACK TO IN-PERSON DELIVERY AND MAINTAINING VIRTUAL OPTIONS

The COVID-19 pandemic continued to present unique challenges to delivering training and consultative initiatives in the Pacific and Virgin Islands during the 2021-2022 program cycle. The insular areas faced unprecedented challenges, requiring them to respond quickly to major disruptions in health care, economic activity, and livelihoods. The support PITI-VITI provides to the finance, audit and economic institutions of the insular areas is more important than ever during times of crisis, even as travel and physical access to several insular areas was restricted.

PITI-VITI continued to use technology to support both virtual and in-person training. Training was supported by a custom Learning Management System. Consultative activities were also delivered virtually, including fiscal reform efforts in the CNMI, COVID impact presentations in the Freely Associated States, and APIPA and IGFOA conferences.

The PITI-VITI program experienced both successes and challenges with virtual content delivery as well as the return to some in-person programming. One resounding success is the expanded reach of the PITI-VITI program.

As travel restrictions eased, PITI-VITI was pleased to offer in-person training to three requesting offices, which were each conducted in accordance with local pandemic rules in place at the time of each training event.

In December 2021, PITI-VITI offered training in on-site, hosted by Guam's Office of Public Accountability. In the

first live, on-site auditing course offered by GSUSA's Pacific and Virgin Islands Training Initiatives in the Pacific Islands since the pandemic began, fifteen public accountability professionals from three island audit offices met in Guam on December 2-3 for in-person audit training on "Conducting Performance Audits". Participants represented the Guam Office of Public Accountability, the Commonwealth of the Northern Mariana Islands Office of the Public Auditor, and the Republic of Palau Office of the Public Auditor. Guam OPA hosted the training event. The course included topics ranging from audit evidence and performance audit findings to descriptions, exercises, and examples of the phases of the performance audit process. The training also offered two days of instruction, providing each attendee with 16 Continuing Professional Education (CPE) credits. The event followed all host office and local health and safety protocols, and Graduate School USA required proof of vaccination by all participants.

In January 2022, PITI-VITI offered two in-person courses in the U.S. Virgin Islands, one week on Budget Formulation to the USVI's Office of Management and Budget and one week on Conducting Performance Audits to the USVI's Office of the Inspector General. Both courses were offered in a classroom format in the mornings, with on-site office visits in the afternoons, allowing participants to discuss and then apply course concepts in their workplace. For example, course content on developing audit objectives describes the theories and examples of writing audit objectives, and direct exercises in the afternoons allowed participants to draft and refine their actual objective for an upcoming audit.

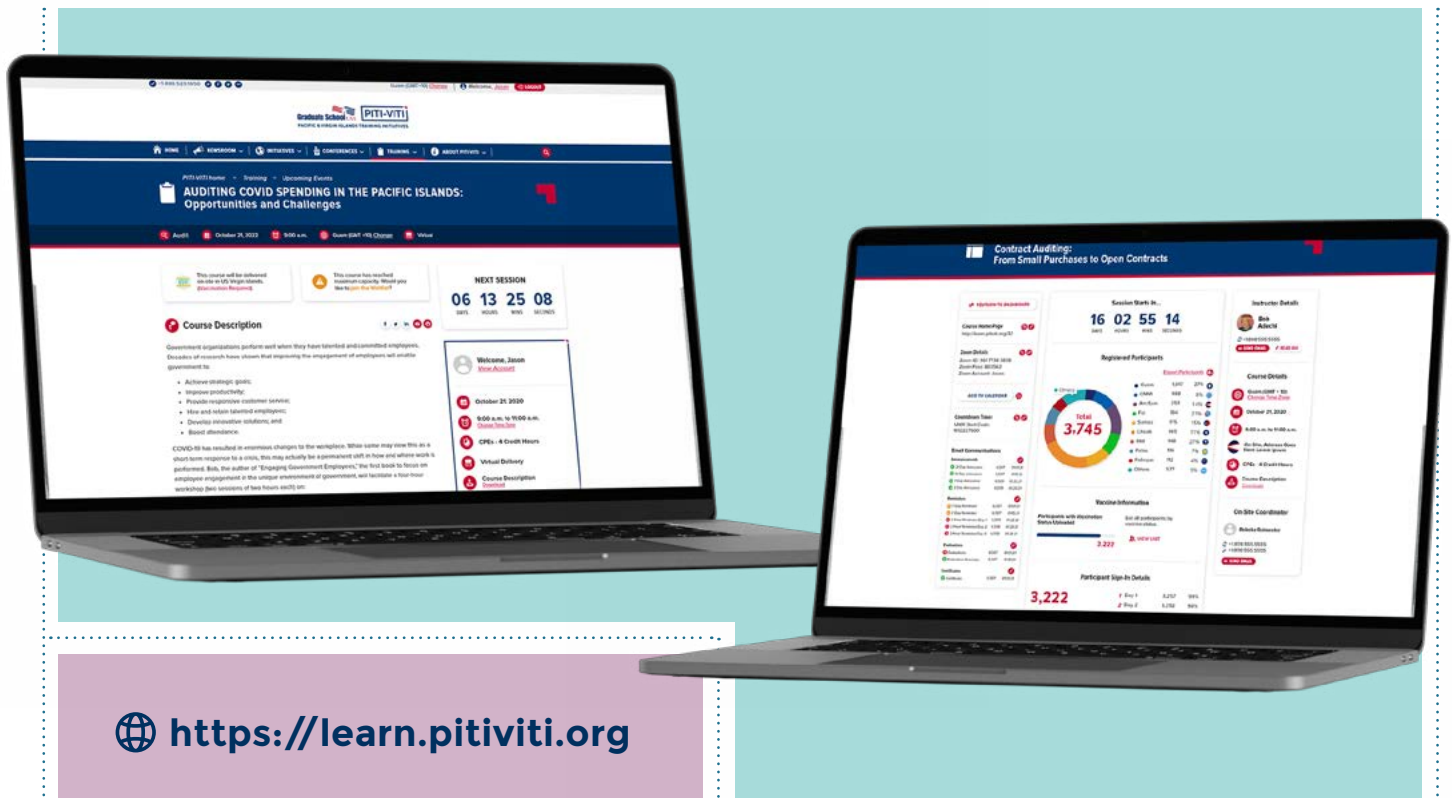
PITI-VITI is communicating with island audit and finance professionals in all the jurisdictions we serve to consider in-person and virtual training for the upcoming program year. We plan to offer in-person training as practicable and consider virtual training to augment in-person offerings or when restrictions prevent travel. In all cases, we adhere to local rules and guidelines in offering in-person training. Our initial successes in Guam and the U.S. Virgin Islands are cases where live, in-person training was practical and effective.

The future prospects of a blended PITI-VITI program that combines virtual and in-person learning is promising. As travel and in-person training is restored, PITI-VITI program cycles will strategically incorporate both in-person and virtual training. Shorter topics that garner regional interest will be delivered virtually, while technical topics can be delivered in-person. Augmenting in-person activities with virtual follow-up creates new possibilities to administer the PITI-VITI program as effectively and efficiently as possible.

## PITI-VITI LEARNING MANAGEMENT SYSTEM

In response to the challenges of COVID-19, PITI-VITI pivoted to deliver virtual training and facilitation. This transition presented numerous, distinct challenges within the insular areas: facilitating participant registration, tracking course participation, supporting participant access, sharing course materials, evaluating course delivery, and distributing certificates—on both sides of the Equator and across the International Date Line and spanning thirteen time zones from Palau to the U.S. Virgin Islands.

Responding to this challenge, the PITI-VITI team designed, developed and implemented a Learning Management System (LMS) tailored for insular government participants. The PITI-VITI LMS, online at <https://learn.pitiviti.org>, incorporates numerous features to ensure that insular government participants are able to easily attend training, while also ensuring certificate eligibility:



<https://learn.pitiviti.org>



**USVI Participants working on groupwork together during a hybrid course.**



- ◆ Course delivery dates and times are customized by time zone preferences set by each user
- ◆ Countdown timers are prominently displayed throughout course pages to clarify start times
- ◆ Course sign-in pages create records of participant attendance and simplify access to virtual sessions
- ◆ Course evaluation pages assess course effectiveness and provide feedback to instructors and PITI-VITI program managers
- ◆ Automated email messages, with embedded countdown timers and prominent buttons, remind participants to join sessions, access course materials, evaluate courses, or download certificates
- ◆ Administrative pages provide participants with a history of completed courses and access to certificates.
- ◆ Course dashboards track attendance by jurisdiction, attrition rates, and evaluation results.

While the PITI-VITI team continues to enhance the LMS to respond to insular government needs, the system has already successfully delivered over 30 courses to 2,100 participants across the insular areas. Moreover, as travel to the region is restored and in-person training can be safely delivered, the LMS will also facilitate in-person learning, expanding the reach and impact of PITI-VITI training.

## REGIONAL AUDIT TRAINING

PITI-VITI provides annual audit training and technical support to ensure that insular audit offices fully comply with the competence and quality control requirements in Government Auditing Standards. These professional requirements set standards for both audit offices and for each individual auditor's competence. Two important auditing standards PITI-VITI supports for insular audit offices are:

- ◆ **Competence - Continuing Professional Education.** Each auditor must obtain at least 80 hours of continuing professional education every two years, and at least 24 of these hours must be training in the government environment.
- ◆ **Quality Control.** Each audit office must undergo an external quality control review ("peer review") every three years.

Audit offices without trained staff or without an external quality control review may not be conducting their audit work in accordance with Government Auditing Standards. PITI-VITI has worked with the insular government audit offices since 1991 to both provide this necessary training and to assist developing and conducting a peer review program through the Association of Pacific Islands Public Auditors (APIPA).

In 2021, PITI-VITI provided audit instruction and technical expertise to the APIPA Annual Conference, and also delivered 27 customized audit training courses

for Continuing Professional Education to public audit office staff in the insular areas. These courses included topics ranging from conducting performance audits to auditing standards and included special coverage of auditing pandemic relief funding. Training locations for the 2021-22 audit curriculum included the U.S. Virgin Islands and Guam as in-person classes in late 2021 and early 2022, and a series of general and office-hosted virtual programs throughout the program year. PITI-VITI audit training in 2021-22 (including in-person and virtual) reached over 3,600 insular government auditing professionals.

PITI-VITI invited topic recommendations from audit offices for both the APIPA conference and for local training, delivered virtually or in-person in audit offices. Principals and staff members contributed suggestions and requested topics for local, on-site and virtual training. Training content included a combination of instructor-developed content from each instructor's subject matter expertise and curriculum from the Graduate School USA's Government Audit Training Institute. APIPA topics included effective audit resolution, grants management, enterprise risk management, single audit, and understanding financial statements.

PITI-VITI's regional audit training also contributed to outcome-oriented results that improved auditing and transparency in the region. In 2021-22, insular government audit offices:

- ◆ Developed more expertise in performance, financial, investigative, and grant auditing;
- ◆ Improved audit report quality;
- ◆ Recruited and retained qualified staff, and received staff training from PITI-VITI based on their offices' needs, including training specific to performance auditing, grant auditing, financial auditing, and investigative auditing.

Our strength and tradition rest with the importance and contact that in-person, on-site training can bring, and we will also remain nimble in our use of technology tools to offer training in the region best tailored to the specific needs of insular audit professionals. PITI-VITI will remain flexible and keep the new capacities we've developed based on these current demands.

## APIPA PEER REVIEW & INSTITUTIONAL SUPPORT

The insular audit offices PITI-VITI supports follow Government Auditing Standards requirements, and each insular government audit office is required to undergo an external quality control review ("peer review") every three years. The next full cycle of visits and reports will be scheduled in 2022 and 2023, due to extension authority given to APIPA by the U.S. Government Accountability Office due to pandemic-related travel restrictions.

PITI-VITI supports APIPA by providing training and technical support on auditing standards. In 2021-22, PITI-VITI provided the following support:

- ◆ PITI-VITI assisted and advised APIPA in peer review extension requests to the U.S. Government Accountability Office. GAO now allows APIPA to authorize extensions to the peer review deadlines due to travel and access restrictions caused by the global pandemic.
- ◆ PITI-VITI continued to provide virtual training in Government Auditing Standards to island auditing professionals to help ensure competence and compliance with the standards.
- ◆ PITI-VITI provided on-site technical support and assistance to APIPA's first peer review since the pandemic, a review of Guam's Office of Public Accountability, performed by the public auditors of Palau and the Commonwealth of the Northern Mariana Islands and staff.

## REGIONAL FINANCE TRAINING

PITI-VITI provided eight customized financial and systems analysis training courses to 1,504 participants throughout the insular areas in 2022. Attendees came primarily from central finance offices and other government departments, component units, and offices.

The 2021 and 2022 finance and accounting courses covered a broad range of topics – from governmental financial accounting and preparing finance offices for new audit standards to internal controls and risk assessments. Wherever possible, courses were customized to a specific government to include the government's latest audited financial statements and single audit findings. The courses included:

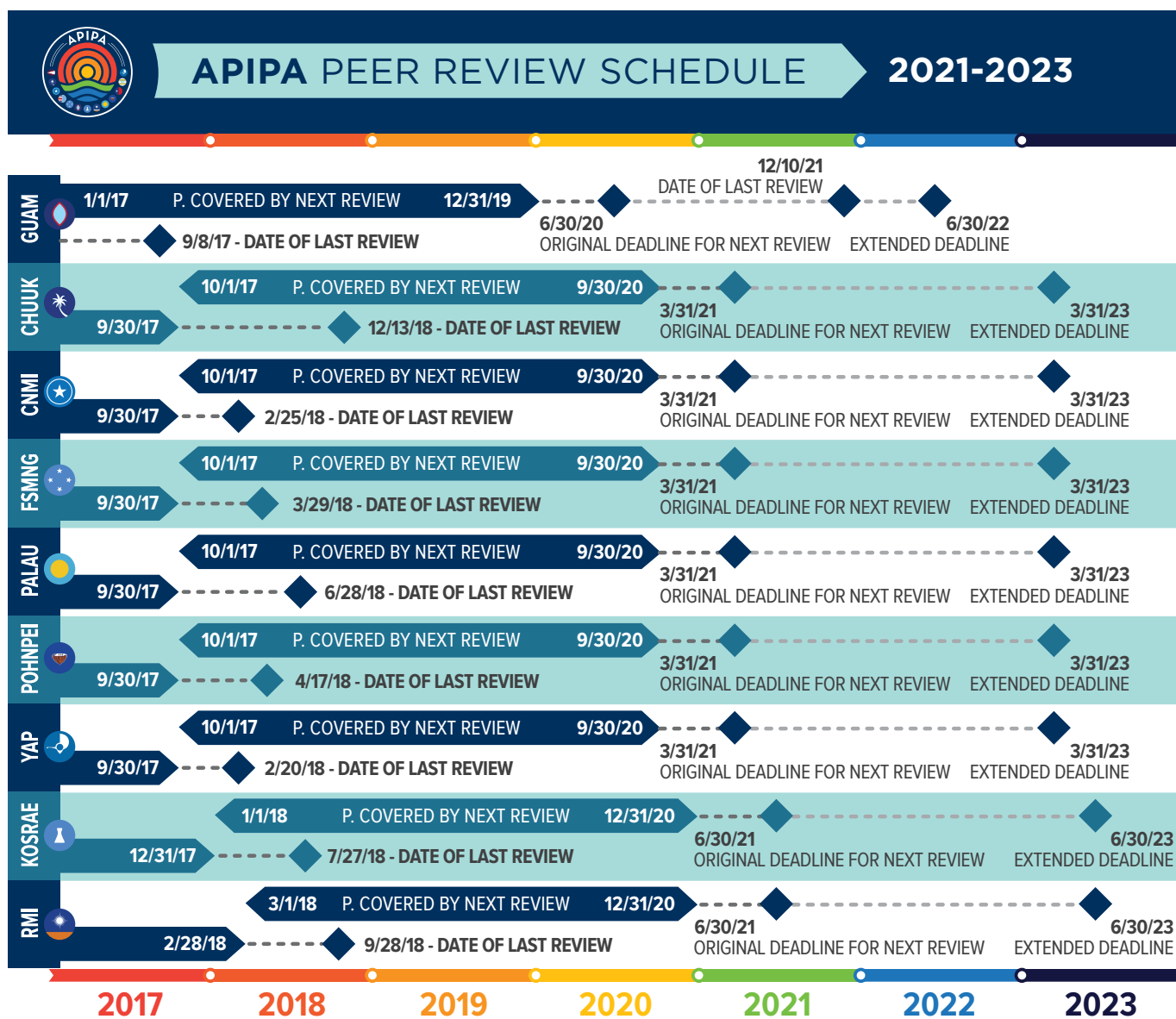
preparing finance offices for new auditing standards, understanding the single audit report, understanding financial statements, enterprise risk assessment, introduction to governmental accounting and reporting, internal controls and COVID-19. Most courses were delivered virtually and were attended by participants throughout the insular areas, including the U.S. Virgin Islands.

Courses were re-designed and abbreviated to meet the demands of virtual training. Although participation in courses was relatively high, the depth of training content

was limited. Nevertheless, considerable benefits were obtained through these courses, including:

- ◆ Implementation of quick response courses intended to share new standards. The SAS 134 through SAS 140 was issued in 2019 and 2020 with an original effective date of December 15,

**With support from PITI-VITI, the APIPA Peer Review timeline has been extended to accommodate delays relating to COVID-19.**



2020. Due to the coronavirus pandemic and the extensive changes in these standards, the effective date was delayed to December 15, 2021. Regional courses were offered to emphasize these changes and better prepare participants for their following audits.

- ◆ Increased exposure to a broader audience. Participation has been limited to those who attend the small number of size-restricted in-person courses and those able to participate in APIPA. The high level of participants indicated the demand for finance and accounting training exists throughout the insular areas.
- ◆ Addition of virtual classes to PITI-VITI's training portfolio. The virtual format is well-suited for short courses, i.e., up to 2 hours, covering current topics of interest throughout the insular areas. It is not as well-suited for longer classes addressing complex topics.
- ◆ PITI-VITI continued to enhance the structural foundation needed to provide operational

and logistic support for virtual class delivery. This foundation includes marketing, ongoing communications, evaluation, CE certificate delivery, and "live" classroom support.

## REGIONAL GRANTS TRAINING

PITI-VITI's regional grants training initiative was developed to address recurrent single audit findings the insular governments experience, especially relating to questioned costs and deficiencies in internal controls. From August 2021 to Feb 2022, PITI-VITI provided distance learning Grants Management and Uniform Guidance training to over a thousand participants throughout the insular governments. In the last year, training focused on how to put better systems in place to reduce audit findings with a focus on new guidance and COVID supplemental funding. Trainings provided examples of grants manuals, subrecipient monitoring systems and other tools that can help finance and programs improve outcomes.

**The principals of the APIPA conducted a board meeting to discuss organizational matters, audit office peer reviews, and plans for the summer APIPA 2022 conference, which will be hosted by the FSM National Government.**



Courses covered grantors expectations for program oversight and accountability and used case studies and actual audit findings from the jurisdictions. Participants reviewed examples of Notice of Funding Opportunities (NOFOs) and Funding Opportunity Announcements (FOAs) for specific grant requirements and program expectations to ensure that activities are allowable and expenses are justifiable.

In August 2021 during APPIA, grants management courses were taught at the introductory, intermediate and advanced levels in a progressive manner for more than 600 students. All of the grant training was customized for APPIA incorporating government-specific grant findings from the jurisdictions' single audits. These distance learning training sessions utilized polls, exercises and discussion questions to keep remote participants engaged and interested in subject content. Since all of the jurisdictions were represented, there was good communication and information sharing across multiple disciplines, and new connections and knowledge were gained.

In April 2021, a new course was delivered, Using Project Management to Improve Grant Administration. This course reviewed recent audit findings relating to grants management and provided participants program management tools to better understand what is needed to address issues and prevent repeating the same mistakes.

In June and August 2021, updated Introduction to Grants Management and Intermediate Grants Management courses provided basic information about grants, including the responsibilities of recipients and key tasks that must be completed during the project

period. These courses provided information about how to access guidance on compliance, how to update program/project narratives and how to avoid financial pitfalls. In addition, these course provided information about how to prepare a continuation application, the steps that need to be taken to make changes to the grant as well as the concept of carryover and explained how to prepare a carryover request. These courses highlighted actions required by the uniform guidance and offered strategies and suggestions to improve outcomes through better communication and understanding. Participants discussed how best to communicate with project officers and finance personnel to provide necessary information to more successful in grants management.

In January and February 2022, a Grants Management refresher course and Grants Management Performance Improvement course provided updated information about grants, including the responsibilities of recipients and key tasks that must be completed during the project period. Participants were shown how to update: program/project narratives, continuation applications and carryover requests. In addition, participant learned how to do post award actions and understand what the grantor is looking for in reports and audits.

This was a challenging year following repercussions from natural disasters and the COVID-19 pandemic. In the last year, there was significant new guidance that was provided for grants as well as supplemental funding that provided the insular areas with much-needed supplemental funds; however, those funds require additional tracking and oversight. Many of the insular governments' single audits were delayed due to limited



**Rosadelima Alfons**  
showing received a  
certificate of completion  
for Intermediate Grants  
Management



**Rose Tuiasosopo, Silivelio Poloa, and Luatasi Tale received a certificate of appreciation from the American Samoa Government in support of the Territorial Audit Office at APIPA 2021.**



availability of staff, challenges with remote work, and the availability of the auditors. In addition, there were many financial challenges within insular government economies. The trainings focused on ongoing dynamic changes and provided guidance on updates on requirements related to the grants. The tools provided through PITI-VITI grants training have raised awareness and skill levels, and led to an improvement in the outcomes of many of jurisdictions' grants.

## REGIONAL PROJECT MANAGEMENT TRAINING

In 2021-2022, PITI-VITI expanded regional training offerings to include two courses in Project Management. The addition of an *Introduction to Project Management* course was not directly responding to insular governments' requests. The Project Management course, which provided an introductory concept to project management and the role of project managers, was offered in 2 separate sessions.

The instructor used a hands-on interactive approach to teach high-level techniques needed to manage a project from concept to conclusion. Participants identified a specific project and worked in cross-functional regional teams to clearly define the scope, identify stakeholders, assess risk, and close out their projects. In December 2021 and March 2022, 57 participants and 43 participants received certificates of completion, respectively.

## REGIONAL HUMAN RESOURCE TRAINING

Human Resource Management courses were offered as another training option to insular governments. The first course, entitled *Building Employee Engagement in the New Workplace*, was held on November 30, 2021, and December 7, 2021. Government employees unable to attend the initial course completed the second offering on February 15-16, 2022. All participants learned about specific techniques that enable their governments to achieve strategic goals, improve productivity, provide responsive customer service, hire and retain talented employees, and develop and boost attendance. The instructor also addressed the impact of COVID-19 on the workplace and described factors that drive employee engagement. The regional course was attended and completed by 80 participants.

## ASSOCIATION OF GOVERNMENT ACCOUNTANTS CONFERENCE

In 2021, PITI-VITI partnered with the Guam Chapter of the Association of Government Accountants (AGA) and the Guam Society of Certified Public Accountants to host their 11th Biennial Conference. The AGA Guam Chapter serves professionals in the government financial management community by providing quality education, fostering professional development certification, and supporting standards and research to advance government accountability.

The *Always Growing Accountability* Guam Professional Development Conference was held from May 24 -28, 2022. Conference organizers provided focused

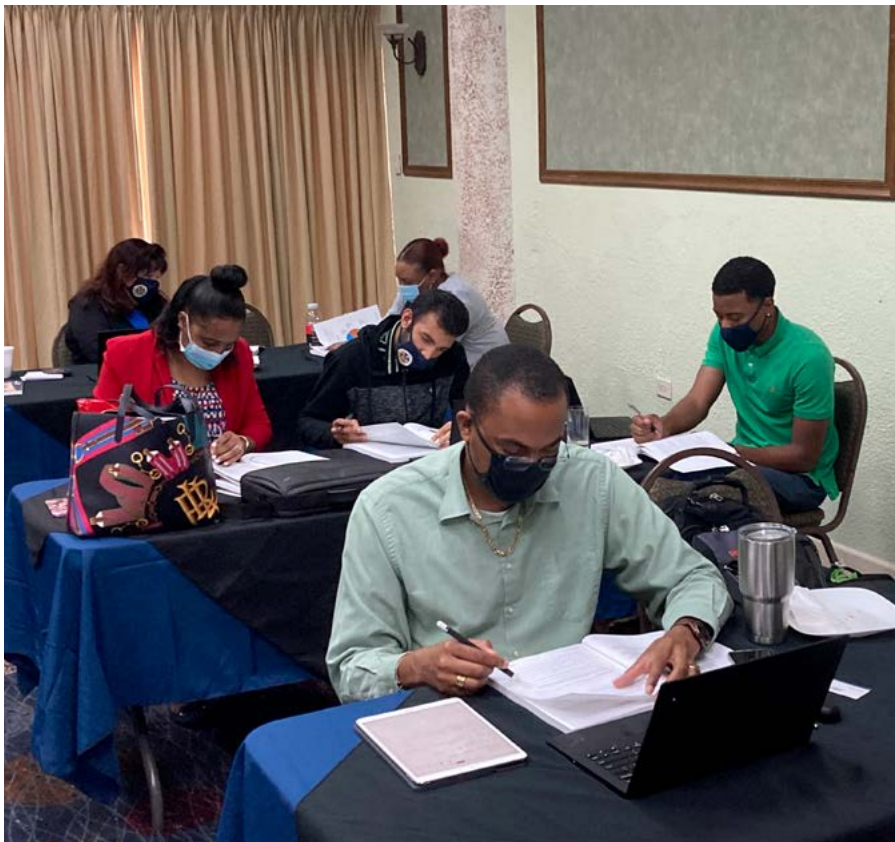


education training to assist financial management professionals in developing essential skills along with meeting necessary CPE requirements. Course offerings included: Ethics, GASB Updates, Leadership, and Project Management. Additionally, attendees participated in a review session on Certified Government Financial Manager Examination - Governmental Accounting, Financial Reporting, and Budgeting. The entire virtual conference, delivered through the PITI-VITI Learning Management System, offered 18 training courses to 774 participants who received a total of 20 CPEs.

## QUICK RESPONSES TO REQUESTED TRAINING

PITI-VITI responds quickly to government requests for training. For example, when American Samoa's Territorial Audit Office requested training on performance auditing and audit standards, PITI met with the office to discuss its needs, identified appropriate curriculum, and began offering the training within two weeks of the request. When quarantine restrictions on inbound travelers complicated planned CNMI training, PITI-VITI cooperated with Guam's Office of Public Accountability to hold training for Guam, CNMI, and Palau participants in Guam. Thanks to Guam's hosting the training, three island audit offices were able to take a class together, showing adaptability and efficiency despite travel restrictions.

In early 2022, American Samoa's Territorial Audit Office requested ethics training for all government agencies. Within weeks, we organized and scheduled a day-long ethics training event in coordination with the audit office and the Governor's Office to help the Territory fulfill a requirement for ethics training.



**Participants from the Office of the Virgin Islands Inspector General completed exercises for the Conducting Performance Audits course.**



## CONDUCTING A JOB AUDIT AND IDENTIFYING CRITICAL DIFFERENCES (POHNPEI)

The Pohnpei State Government Department of Finance and Administration requested a customized classification and compensation course. Ms. Stacy S. Nanpei, in her newly appointed role as Chief, Personnel, Labor, and Manpower, requested training to build a better understanding of the classification and compensation process for her team. In March 2021, PITI-VITI delivered, *Conducting a Job Audit and Identifying Critical Differences* training for the human resource staff. The interactive, customized course required attendees to gain knowledge by answering questions, completing practice exercises, and participating in group discussions. The Personnel Department has an opportunity to practice completing the job analysis steps and developing a benchmark-style assessment tool. Participants were left with techniques to build evaluation and selection criteria for their organization. Six members of State of Pohnpei Chief, Personnel, Labor, and Manpower staff completed the training.

## INTRODUCTION TO GOVERNMENTAL ACCOUNTING & REPORTING FOR THE U.S. VIRGIN ISLANDS

The U.S. Virgin Islands Department of Finance requested that PITI-VITI offer an introductory accounting course targeted to government employees with little or no knowledge of governmental accounting. In response to the needs of the Department of Finance, the PITI-VITI program offered two sessions of *Introduction to Governmental Accounting and Reporting for the U.S. Virgin Islands* on May 10-14, 2021, and on June 21-25, 2021. Each 5-day virtual customized course provided an overview of governmental accounting systems, a basic introduction to accounting principles, internal controls, and documentation requirements. In-class exercises enabled participants to record journal entries, post entries to a general ledger, and prepare financials using the USVI information, such as the chart of accounts and FY18 financial reports. Fifty-four employees from various USVI government organizations attended and completed the course.

## ETHICS TRAINING IN AMERICAN SAMOA

In 2022, Ethics Training was a vital part of ethics enforcement throughout the American Samoa Government. In response to Governor Lemanu Peleti Muga's establishment of Executive Order 008-2021 that placed a Code of Ethics for the executive branch, the American Samoa Government Territorial Audit Office (TAO) requested training to support this government-wide initiative. On March 21, 2022, and March 28, 2022, PITI-VITI delivered a customized *Ethical Decision-Making for Governmental Employees* course for government officials. Sixty-three ethics officers from various ministries and departments attended the virtual courses. The course content was tailored to the unique needs of American Samoa, including incorporating the American Samoa legal codes and relevant legislation. The two-part training session helped forward the government's efforts to improve their ethics-based approaches to decision-making in government.

## TECHNICAL ASSISTANCE

In addition to programming and providing training through on-site, virtual, and conference delivery, PITI-VITI offers technical assistance on request. In the program year, PITI-VITI advised most of the government audit offices in the program, based on specific questions from the offices. PITI-VITI provided technical assistance on topics including:

- ◆ Audit independence and the role of auditors and audit offices if organizations provide non-audit services. Many of the insular audit offices we serve are asked to provide assistance to their governments beyond formal auditing – this additional work can present independence concerns if the auditors are later asked to review their own work. For example, if audit staff are asked to assist a government with tax collection or with processing claims, that assistance couldn't be audited in the future since the auditors performed the work. Our advice to government audit offices allowed them to clarify their role and make decisions about the independence of future audit work should they perform other, non-audit tasks.
- ◆ Audit report writing, including collegial review of report language and evidential support. Internal

reviews of audit reports can be supplemented with collegial reviews of report language and responding to author or audit management questions about the clarity of reports. Our technical assistance included short reviews of insular office report language upon request.

- ◆ Audit standards and application to audit memos and short reports
- ◆ Financial audit firm or partner rotation questions. Several offices asked us for assistance on the standards around retaining an outside audit firm for long periods of time and any rules or capacities to change audit firms or the audit partners overseeing an island financial statement audit. We provided information from the auditing standards and from industry research, as well as examples from state and local government audit contract language to assist the insular governments in their contracting process for external financial statement audits.
- ◆ Timing of audit entrance memoranda and requirements for the timing of audit responses. Offices asked about standard requirements to advise audited departments of when audits begin, as well as any requirements for when responses to audits need to be received and incorporated in audit reports. We provided information from other jurisdictions and clarified that there are no specific time requirements in the standards

for these communications, although late auditee responses can complicate audit office efforts to issue timely reports.

- ◆ External quality control issues for peer review, and report language on peer review compliance by audit offices. Several offices asked for guidance on how and when to report their compliance with government auditing standards in their audit reports, especially in cases where their external quality control review was delayed. PITI-VITI provided source information from the standards and discussed the process for offices to complete their reviews and to report compliance.
- ◆ Professional development and certification, as well as questions on certification exam preparation. Offices and individuals asked us about recommended professional development through training, professional associations, and certification. PITI-VITI provided links to association and certification reference materials and discussed certification processes and professional association membership.

PITI-VITI's instructors are subject matter experts and are often called upon to provide reviews or serve as sounding boards for island government audit offices. This year, questions around audit independence, audit office structure, audit standards, and contracting issues were among the most frequently asked.

# PITI-VITI Press Releases

## (2021 – 2022)

### 2021

**April** ○ **IGFOA Concludes Virtual Meeting**, Discusses Emerging Regional Finance Issues


**May** ○ **FY19 Performeters**  
Released for Insular Areas



**July** ○ **In Memoriam:** Ivan Alafonso Blanco  
(Our beloved Jimbo)

**September** ○  **32<sup>nd</sup> Annual APIPA Conference**  
Reaches Nearly 700 Accountability Professionals

**December** ○ **PITI-VITI Returns to On-Site Training in the Pacific**

○  **Guam Office of Public Accountability Completes Peer Review**



### 2022

**January** ○ American Public Education, Inc. Completes **Acquisition** of Graduate School USA

**February** ○ **H.E. Surangel S. Whipps, Jr., President of the Republic of Palau**, surprises the 2021 Executive Leadership Development Program (ELDP) class

**March** ○  **Congratulations** to the 2021-2022 **Executive Leadership Development Program** Participants!

○  Fifty-nine American Samoan Ethics Officers take part in PITI-VITI's **Ethical Decision-Making Workshop**

○ PITI-VITI holds **Fiscal Accountability Training** and **Capacity Building Training** for Island Government Finance Officers' Association

## PITI-VITI 2021/2022 Program Activities

### FIRST QUARTER 2021

ACTIVITY	COURSE TITLE	SITE	DATES	INSTRUCTOR	PARTICIPANTS	CPE's
ELDP	ELDP Pacific Session 20 - The Seed of Empathy Part 5	Virtual	April 5,2021	G Furuya	25	0
ELDP	ELDP Pacific Session 21 - Team Presentations I	Virtual	April 12,2021	P Coursey	25	0
Finance	Introduction to Governmental Accounting & Reporting	Virtual - VI	April 13-17, 2021	J Yamamura	28	15
ELDP	ELDP Pacific Session 22 - Team Presentations II	Virtual	April 19,2021	P Coursey	25	0
Finance	Financial and Investigative Auditing	Virtual	April 20-22, 2021	M Ruben	118	9
ELDP	ELDP Pacific Session 23 - Closing/Open Q&A	Virtual	April 22,2022	P Coursey	25	0
Grants	Using Project Management to Improve Grant Administration	Virtual	April 26-28, 2021	D Rykken	94	6
Finance	Internal Control and COVID-19	Virtual	May 4,2021	J Yamamura	101	2
ELDP	ELDP Pacific Session 24 - Recap and Regroup	Virtual	May 6,2021	K O'Keefe	25	0
ELDP	ELDP Pacific Session 25 - Recap and Regroup	Virtual	May 10,2021	K O'Keefe	25	0
Finance	Introduction to Governmental Accounting & Reporting	Virtual - VI	May 10-14, 2021	J Yamamura	29	15
Audit	Quick Response Auditing	Virtual	May 10-11, 2021	D Kahn	82	6
Finance	Managing for Effective Results	Virtual	May 17-19, 2021	M Ruben	66	9
AGA	Opening PLENARY Session: 21 Irrefutable Laws of Leadership	Virtual	May 23,2021	G Boaz	78	2
AGA	Cyber Security Concerns	Virtual	May 23,2021	S Cahoon	51	2
AGA	Economic Outlook from the Airport Lens	Virtual	May 23,2021	A Hernandez	27	2
AGA	CGFM Part 3: Government Financial Management & Control	Virtual	May 24,2021	J Guevara, J Katigbak, M Perez, J Villanueva	36	2
AGA	Internal Control - Setting the Tone at the Top	Virtual	May 24,2021	B Morehead	50	2
AGA	Government Ethics	Virtual	May 24,2021	J Rivera	45	2

## FIRST QUARTER 2021 (CONTD)

ACTIVITY	COURSE TITLE	SITE	DATES	INSTRUCTOR	PARTICIPANTS	CPE's
AGA	Single Audit Foundation	Virtual	May 24,2021	D Fitzgerald, M Wiegand	33	2
AGA	Fraud Examination	Virtual	May 25,2021	M Morgan	66	2
AGA	Citizen-Centric Reporting in the Government of Guam	Virtual	May 25,2021	D Crisostomo	20	2
AGA	Governmental Accounting and Uniform Guidance Updates	Virtual	May 25,2021	R Paglingayen	52	2
AGA	Data Presentation Tools	Virtual	May 25,2021	M Hechanova	27	2
AGA	Transformation of the Profession- Data Analytics and Technology are Changing Everything!	Virtual	May 26,2021	B Morehead	53	2
AGA	Single Audit Updates	Virtual	May 26,2021	D Fitzgerald, M Wiegand	50	2
AGA	Nuts and Bolts of Procurement	Virtual	May 26,2021	Y Hechanova	29	2
AGA	OPA Procurement Appeals and Process	Virtual	May 26,2021	B Cruz, J Hernandez	30	2
AGA	Being AGILE Not Doing AGILE: A Guide for AGA	Virtual	May 27,2021	A Leiman	39	2
AGA	Human Resources: Legislative Updates & People Analytics	Virtual	May 27,2021	V Camacho, Esq., D Leon Guerrero	34	2
AGA	Closing PLENARY: Leadership During the COVID-19 Pandemic	Virtual	May 27,2021	L. Leon Guerrero, L Perez-Posadas, R Respicio	54	2
Audit	Seizing New Opportunities and Navigating Emerging Risks	Virtual	June 7,2021	K Memmott	46	9
Finance	Internal Control and COVID-19	Virtual	June 14,2021	J Yamamura	63	2
Grants	Introduction to Grants Management	Virtual	June 15-17, 2021	D Rykken	70	6
Finance	Introduction to Governmental Accounting & Reporting	Virtual	June 21-25, 2021	J Yamamura	25	15

## SECOND QUARTER 2021

ACTIVITY	COURSE TITLE	SITE	DATES	INSTRUCTOR	PARTICIPANTS	CPE's
Grants	Intermediate Grants Management	Virtual	August 2-4, 2021	D Rykken	77	6
APIPA	Zoom Practice Session 1 APIPA 2021	Virtual	August 18,2021	S Polson	31	0
APIPA	Zoom Practice Session 2 APIPA 2021	Virtual	August 19,2021	S Polson	29	0

## SECOND QUARTER 2021 (CONTD)

ACTIVITY	COURSE TITLE	SITE	DATES	INSTRUCTOR	PARTICIPANTS	CPE's
APIPA	Opening Plenary: Government Finance and Audit in the New, New Normal + Appreciative Leadership: Encouraging the Best in Everyone	Virtual	August 22,2021	M Bastolla, M Funkhouser	296	4
APIPA	Creative and Critical Thinking for Auditors	Virtual	August 23,2021	M Binder	179	2
APIPA	Auditing in the Time of COVID	Virtual	August 23,2021	B Schubert	147	2
IGFOA	IGFOA Summer Conference: Pre-Meeting	Virtual	July 1 - 2, 2021	D Milks, F Crawford	71	0
IGFOA	IGFOA Summer Conference: Post-Meeting	Virtual	July 28 - 30, 2021	D Milks, F Crawford	71	0
APIPA	Understanding the Single Audit Report	Virtual	August 23,2021	J Yamamura	209	2
APIPA	Understanding the Financial Statements	Virtual	August 23,2021	J Yamamura	239	2
APIPA	Government Auditing Standard Peer Review Update	Virtual	August 24,2021	D Kahn	198	2
APIPA	Auditor Heal Thyself: How Government Auditors Can "Walk the Walk" by Implementing Effective Internal Continuous Improvement and Culture Enhancement	Virtual	August 24,2021	K Memmott	173	2
APIPA	Introduction to Grants Management	Virtual	August 24,2021	D Rykken	242	4
APIPA	Effective Audit Resolution, Follow-up and Implementation	Virtual	August 25,2021	M Binder	224	4
APIPA	Performer -- Review and Update	Virtual	August 25,2021	F Crawford	206	2
APIPA	The Performance Audit Tool Belt- Re-Thinking and Imagining Performance Audit Methods	Virtual	August 25,2021	K Memmott	160	2
APIPA	Plenary Session: Explaining Audit Results to Policy-makers + Love Triangle - Audit Risk, Internal Control, and Sampling	Virtual	August 26,2021	D Kahn, B Schubert	382	4
APIPA	Plenary Session: Leadership, Motivation and Accountability for High Performance Auditors + Business Etiquette in an Instant Information World	Virtual	August 29,2021	M Binder, J Yamamura	361	4
APIPA	Providing Extra Value for your Audited Entities	Virtual	August 30,2021	M Ruben	211	2
APIPA	Enterprise Risk Assessment	Virtual	August 30,2021	J Yamamura	194	2
APIPA	GASB Update: So Much for 2020 Vision, huh?	Virtual	August 30,2021	C Pembroke	189	4
APIPA	Managing for Better Results	Virtual	August 31,2021	M Ruben	243	2
APIPA	Going Green in the Workplace – Everyone's Job!	Virtual	August 31,2021	J Yamamura	213	2
APIPA	Intermediate Grants Management	Virtual	August 31,2021	D Rykken	184	4

## SECOND QUARTER 2021 (CONTD)

ACTIVITY	COURSE TITLE	SITE	DATES	INSTRUCTOR	PARTICIPANTS	CPE's
APIPA	The Emotionally Intelligent Auditor	Virtual	September 1,2021	M Binder	214	2
APIPA	Thinking Out of the Box to Maximize Audit Impact and Value: Four Innovative Performance Audit Portfolios and Strategies	Virtual	September 1,2021	K Memmott	185	2
APIPA	Project Management Essentials for Grants	Virtual	September 1,2021	D Rykken	229	4
APIPA	Plenary Session: Closing Remarks + Accountability and Auditing: Panel presentation by APIPA member offices	Virtual	September 2,2021	D Kahn	392	4
ELDP	ELDP Pacific -1 Welcome and Overview	Virtual	September 9,2021	Various	24	0
ELDP	ELDP S-2 Facilitation and Conflict Resolution	Virtual	September 16,2021	L Ingram	24	0
ELDP	ELDP S-3 Power of Government Teams	Virtual	September 23,2021	L Ingram	24	0
Audit	Pandemic Relief Funding: Reviewing and Auditing Awarded Contracts	Virtual	September 27-29, 2021	B Adachi	66	12

## THIRD QUARTER 2021

ACTIVITY	COURSE TITLE	SITE	DATES	INSTRUCTOR	PARTICIPANTS	CPE's
Audit	Conducting Performance Audits	Virtual	October 7,2021	D Kahn	6	15
ELDP	ELDP S-4 Crucial Confrontations	Virtual	October 7,2021	J Sumada	24	0
Leadership	Growing Peak Performers	Virtual	October 15,2021	G Furuya	9	2
ELDP	ELDP Pacific - 6 Module 1 - Leading Institutions - Understanding Context	Virtual	October 18,2021	K Coats	24	0
ELDP	ELDP Pacific - 7 Module 2 Leading Institutions - The Need for Adaptability	Virtual	October 19,2021	K Coats	24	0
ELDP	ELDP Pacific - 8 Module 3 Leading Institutions - Rethinking and Unlearning	Virtual	October 20,2021	K Coats	24	0
ELDP	ELDP Pacific - 9 Module 4 Leading Institutions - Building an Adaptive Culture	Virtual	October 21,2021	K Coats	24	0
ELDP	ELDP Pacific - 10 Module 5 Leading Institutions - The Leader's Purpose	Virtual	October 22,2021	K Coats	24	0

## THIRD QUARTER 2021 (CONTD)

ACTIVITY	COURSE TITLE	SITE	DATES	INSTRUCTOR	PARTICIPANTS	CPE's
ELDP	ELDP Pacific - 11 Leading Change in Organizations	Virtual	November 9, 2021	J Berlin	24	0
ELDP	ELDP Pacific - 12 Leading Change in Organizations	Virtual	November 16, 2021	J Berlin	24	0
ELDP	ELDP Pacific - 13 Leading Change in Organizations	Virtual	November 23, 2021	J Berlin	24	0
HR	Building Employee Engagement in the New Workplace	Virtual	November 30, 2021	R Lavigna	33	4
Finance	Preparing Finance Offices for the New Auditing Standards	Virtual	November 30, 2021	J Yamamura	42	2
Audit	Conducting Performance Audits	Guam	December 1-2, 2021	D Kahn	16	16
Project Management	Introduction to Project Management	Virtual	December 5- 9, 2021	C Corbin	58	15

## FOURTH QUARTER 2022


ACTIVITY	COURSE TITLE	SITE	DATES	INSTRUCTOR	PARTICIPANTS	CPE's
Audit	Budget Formulation	USVI	January 9-14, 2022	D Kahn	26	20
Grants	Grants Management Refresher Course	Virtual	January 10-12, 2022	D Rykken	100	6
Audit	Conducting Performance Audits	USVI	January 17-21, 2022	D Kahn	15	16
ELDP	Q4 - Session 1	Virtual	January 24, 2022	K O'Keefe	23	0
Audit	Preparing Finance Offices for the New Auditing Standards	Virtual	January 25, 2022	J Yamamura	51	2
Audit	Government Auditing Standards: Review and Update	Virtual	January 25, 2022; February 1-2, 2022	D Kahn	7	9
ELDP	Q4 - Session 2	Virtual	January, 27, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 3	Virtual	January 31, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 4	Virtual	February 1, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 5	Virtual	February 2, 2022	K O'Keefe	23	0

## FOURTH QUARTER 2022 (CONTD)

ACTIVITY	COURSE TITLE	SITE	DATES	INSTRUCTOR	PARTICIPANTS	CPE's
ELDP	Q4 - Session 6	Virtual	February 3, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 7	Virtual	February 7, 2022	K O'Keefe	23	0
Grants	Grants Management Performance Improvement (Intermediate Topics)	Virtual	February 7-9, 2022	D Rykken	51	6
ELDP	Q4 - Session 8	Virtual	February 10, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 9	Virtual	February 14, 2022	K O'Keefe	23	0
HR	Building Employee Engagement in the New Workplace	Virtual	February 15-16, 2022	B Lavigna	45	4
ELDP	Q4 - Session 10	Virtual	February 17, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 11	Virtual	February 21, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 12	Virtual	February 24, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 13	Virtual	March 6, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 14	Virtual	March 7, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 15	Virtual	March 8, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 16	Virtual	March 9, 2022	K O'Keefe	23	0
ELDP	Q4 - Session 17	Virtual	March 10, 2022	K O'Keefe	23	0
Project Management	Introduction to Project Management	Virtual	March 13-17, 2022	C Corbin	66	15
ELDP	Q4 - Session 18	Virtual	March 14, 2022	K O'Keefe	23	0
Ethics	Ethical Decision-Making for Governmental Employees	Virtual - AS	March 21 & 28, 2022	D Kahn	60	8
IGFOA	IGFOA Winter Conference	Virtual	March 24, 2022	D Milks, F Crawford	49	0
HR	Conducting a Job Audit and Identifying Critical Differences	Virtual - Pohnpei	March 28,29 & April 5, 2022	D Kowalski	6	6



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