



**Honolulu, Hawaii**  
**April 5, 2024**

(Thursday, April 4, for American Samoa, USVI, and Hawaii)





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The Island Government Finance Officers' Association (IGFOA) convened a virtual check-in meeting on April 5, 2024. The meeting was attended by seventy-five government finance leaders and staff from the U.S.-affiliated Island jurisdictions. These included American Samoa, the Commonwealth of the Northern Mariana Islands, the Federated States of Micronesia—with its national government and the states of Chuuk, Kosrae, Pohnpei, and Yap—Guam, the Republic of the Marshall Islands, the Republic of Palau, and the U.S. Virgin Islands. Representatives from the Department of Interior Office of Insular Affairs and Graduate School USA Instructors and Staff were also present.

## OPENING REMARKS

In his opening remarks, Mr. Jason Aubuchon, Senior Director of Graduate School USA, clarified the purpose of the meeting, which was to serve as an interim virtual check-in between the Winter 2023 IGFOA in Honolulu and the upcoming Summer 2024 GFOA in Orlando. He explained that the virtual session was intended to provide updates on the status of government operations within the insular governments.

Mr. Aubuchon then welcomed the participants and invited those using video to turn on their cameras. He also reminded those who had not yet registered to do so and asked everyone to update their screen names. As an introductory exercise, Mr. Aubuchon encouraged participants to express their moods using emojis. He then proceeded to introduce new finance leaders in the insular areas, acknowledging the recent leadership changes, as follows:

- Mr. Kevin McCurdy, Commissioner of Finance for the U.S. Virgin Islands
- Hon. David Paul, Minister of Finance, Republic of the Marshall Islands
- Ms. Rose Nakanaga, Secretary of Finance, Federated States of Micronesia National Government
- Mr. Sihna Lawrence, Director of Finance and Administration, Pohnpei State, Federated States of Micronesia

After the introduction, Mr. Aubuchon invited Mr. Chris Wolseley, Audit Partner for Ernst & Young, to present to the participants.

Mr. Chris Wolseley began his presentation by thanking Mr. Aubuchon and the Graduate School for inviting him to the session. He expressed his gratitude for meeting everyone in Hawaii, mentioning that although he had been sick, he was now feeling much better. He clarified that he was prepared to answer questions to the best of his ability. Mr. Wolseley pointed out the impressive achievements of the governments from the respective territories that have successfully implemented their new FMIS system. He was optimistic about a return to successful times, like the good old days when meeting the audit completion was common.

Mr. Wolseley then opened the session to ask questions and answers.

During the questions-and-answers session, Mr. Kelly Keller asked how small audit findings are handled. Mr. Wolseley provided a detailed explanation, stating that the audit approach includes using a repetitive sampling method and specialized software to ensure the accuracy of random samples. He pointed out that in their current audit program, small financial amounts typically aren't significant unless they are actual errors, rather than just estimated ones. For instance, errors under \$25,000 are generally not reported.

Mr. Wolseley further explained the concepts of audit sampling and extrapolation. He explained that audit sampling involves analyzing a selected subset of data from a larger set, as it's impractical to examine every item in detail. When errors are identified in the sample, extrapolation is applied. This method projects the sample's findings onto the entire data set to estimate the overall impact of these errors. He shared that this is a way of providing a broader view of the accuracy of financial records without needing to review each item individually.

Ms. Marina Tinitali then asked about the follow-up process after an auditor identifies issues. Mr. Wolseley explained that when an audit concludes, the auditors prepare a detailed report and a letter summarizing findings. He stressed that if the report isn't finalized, the auditors must work swiftly to complete it to meet strict deadlines. He then shared that the audited organization addresses the identified problems. He explained that this is an important step, as the organization is responsible to communicate their granting agency that they have appropriately resolved the audit's findings and provide satisfactory responses to these grantors. This often involves submitting a formal letter to the funders confirming that all issues have been addressed.

Mr. Wolseley concluded his presentation by thanking Mr. Jason Aubuchon for the opportunity to participate in the

virtual meeting and expressing his willingness to be involved in future forums. Mr. Aubuchon thanked Mr. Wolseley for his attendance at the Hawaii conference and the virtual session, acknowledging his contributions.

Mr. Aubuchon continued the session by reviewing the remainder of the agenda for the session, which included the following:

- Insular Government Updates
  - » Audit Status: Action Plan; Challenges and Accomplishments
- Planning for the Winter IGFOA Conference

The Welcome Presentation has been included as **Attachment 1** in conference proceedings.

## INSULAR GOVERNMENT PRESENTATIONS

Ms. Debbie Milks began the Insular Government Presentation session by providing a brief overview of the purpose of the 2024 Virtual Audit meeting. She explained that each government jurisdiction was provided with a presentation template prior to the meeting and asked to report on the following. The template focused on (a) current audit status, (b) future audits, and (c) performance measures. This meant that each government representative was to present the current audit status and provide an update on their future audits, financial audits, and performance measures. Ms. Debbie Milks also mentioned that each government presenter was asked to define a specific performance measure, explain its significance, describe the data collection process, and identify the audience to whom these reports are presented.

Following the introduction of the order of presentations, finance officers from each island government gave updates on their respective audit statuses. They provided information on recent reconciliations and reported on changes implemented since December. Additionally, they discussed the status of ongoing meetings and regular interactions with auditors. Below is an outline of the areas each government was asked to report:

## CURRENT AUDIT STATUS

List the major PBC schedules & reconciliations still outstanding.

1. Status of component units # on schedule & # behind
2. Date of your current approved extension
3. Realistic estimated completion date
4. What is the status of the compliance field work?

Learning & Looking to the Future

1. Are you keeping up with reconciliations for the current year? If not, which ones are behind?
2. Have you made changes based on what we learned in December?
3. Are you having regular status meetings with your team?
4. Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?

Performance Measures

1. Timely Bank Reconciliation
2. Estimated Revenues vs Actuals
3. Reduction in Overdue Travel Advances
4. Fixed Asset Inventory Completion
5. # days to process an invoice paid with federal grants

6. \$ and % of outstanding grant receivables.
7. \$ and % of unspent federal funds
8. Timeliness of SF425 reports
9. # training hours
10. Staff evaluations

Comprehensive Government Presentations have been included as **Attachment 2a-2k** in conference proceedings.

## CLOSING REMARKS

Ms. Debbie Milks concluded her remarks by expressing gratitude for the Finance Office's thorough and proactive efforts. She emphasized the importance of maintaining the performance measures, which are important for financial evaluations. While noting that the audits are generally on track—with Chuuk performing exceptionally well and other areas catching up—she stressed the importance of not letting these standards slip. Ms. Milks also acknowledged the contributions of the Graduate School. She suggested that a review of the performance metrics might be necessary to ensure that the finance offices are focused on the most relevant measures. She encouraged continued discussion and review of these metrics at the Orlando Conference and thanked everyone.

## CONFERENCE CLOSE-OUT & NEXT STEPS

Mr. Jason Aubuchon then discussed plans for the upcoming IGFOA Summer Conference, scheduled from June 8-13, 2024, in Orlando, Florida. He noted that participants are expected to arrive on June 7 and depart on June 14, and a "Save the Date" email will soon be circulated.

He mentioned that housing would be reserved at the DoubleTree, near the conference venue. Mr. Aubuchon asked the Finance Office to identify sponsored participants and to contact Ms. Ciara Santiago to ensure logistics are smoothly handled. A formal invitation letter would be sent by April 19, 2024, to the heads of finance to gather names of sponsored participants, which would help secure flights.

Mr. Aubuchon then provided a brief overview of the conference schedule. The conference is expected to begin on June 8 with a pre-session dedicated to planning and presentations by island government officials. The conference will include routine and special sessions focusing on updates from the GFOA, insights from Emily, the GFOA Federal Liaison, developments in Washington D.C., and trends within the Association. He opened the floor for a Q&A session to address any immediate questions.

In his closing remarks, Mr. Aubuchon thanked everyone for a productive session, praising the finance staff for their exemplary work in government. He stressed the ongoing focus on single audits and performance measures and was looking forward to bringing the community together in Orlando. He concluded by mentioning that he would provide links to Island Government Presentations and further details about the IGFOA Summer Conference following the meeting.

# **CONFERENCE ATTACHMENTS**

# 01

***IGFOA Virtual Checkin Intro***





## Welcome!

- Please turn on your **cameras** (if appropriate 😊)
- Please make sure your **screen name** is correct.
- Please **register** for the meeting so we can stay in contact (See link in chat box).



<https://go.pitiviti.org/igfoa24>

## Welcome to IGFOA!

- How's everybody feeling today?
- Let us know how you're doing by pasting an emoji **that captures your current mood** into the group chat!



## Welcome New Finance Leadership!

-  U.S. Virgin Islands – Commissioner **Kevin McCurdy**
-  Marshall Islands – Minister **David Paul**
-  FSM National – Secretary **Rose Nakanaga**
-  Pohnpei – Director **Sihna Lawrence**

## Today's Agenda

### 1. Welcome to the Virtual IGFOA Spring Check-In

- ▶ Our First Priority: Insular Government Presentations

### 2. Insular Government Presentations

- ▶ Audit status; Action Plan; Challenges and Accomplishments.



U.S. Virgin Islands



Yap



Chuuk



FSM National



CNMI



Kosrae



Guam



Pohnpei



Palau



RMI



American Samoa

### 3. Planning for the Summer GFOA and IGFOA Conferences

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Virtual IGFOA

Thursday, April 4, 2024 &amp; Friday, April 5, 2024

## GFOA Summer 2024 Conference

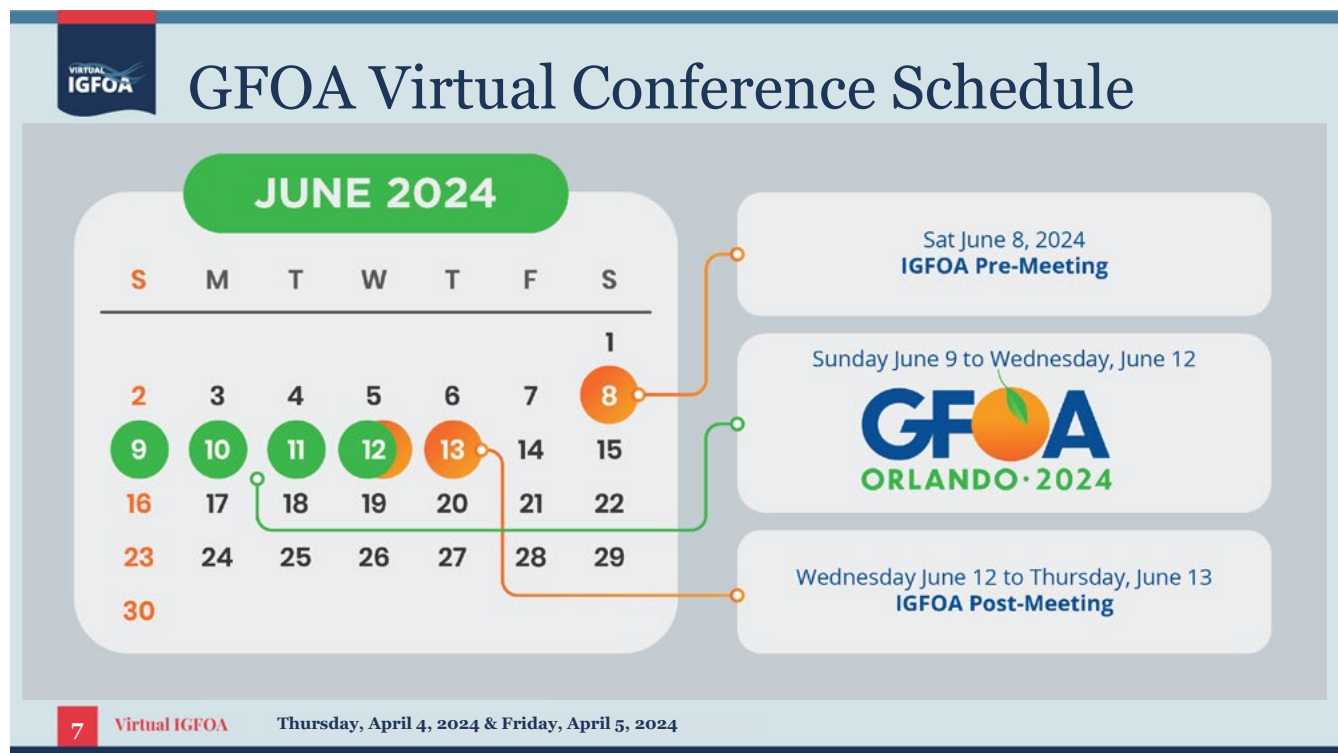
- GFOA will be held at the Orange County Convention Center in **Orlando, Florida**
- We will be staying at the **DoubleTree** by Hilton Orlando at SeaWorld
- Most participants should **arrive on June 7, 2024**, and depart on June 14, 2024
- Formal invitations went to Heads of Finance last week, **requesting participant list** by next Friday, April 19, 2024.



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Virtual IGFOA

Thursday, April 4, 2024 &amp; Friday, April 5, 2024





# 2a

*American Samoa*



## ASG - CURRENT AUDIT STATUS

	AUDIT STATUS DATES	FY23
1	List the major PBC schedules & reconciliations still outstanding	Taxes receivables
2	Status of component units # on schedule & # behind	ASPA, ASGERF - complete LBJ & ASTCA - on schedule ASCC & TBAS - behind
3	Date of your current approved extension	N/A
4	Realistic estimated completion date	April 30, 2024
5	What is the status of the compliance field work?	As of 03/15/2024, wrapping up

1



## ASG - Learning & Looking to the Future

	AUDIT STATUS	FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP)
1	Are you keeping up with reconciliations for the current year? If not, which ones are behind?	Yes
2	Have you made changes based upon what we learned in December?	N/A
3	Are you having regular status meetings with your team?	Yes. Every Thursday
4	Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?	Yes. Every Friday.

2



## ASG - Performance Measures

	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
1	Timely Bank Reconciliation	Yes	Yes
2	Estimated Revenues vs Actuals	Yes	Yes
3	Reduction in Overdue Travel Advances	Yes	Yes
4	Fixed Asset Inventory Completion		
5	# days to process an invoice paid with federal grants	No	Yes
6	\$ and % of outstanding grant receivables.	We want to do a better job	Yes
7	\$ and % of unspent federal funds	We want to do a better job	Yes
8	Timeliness of SF425 reports	Yes	Yes
9	# training hours		
10	Staff evaluations	Yes	Yes



2b

*Commonwealth of Northern Mariana Islands*





## CNMI - CURRENT AUDIT STATUS

	AUDIT STATUS DATES	FY2021
1	List the major PBC schedules & reconciliations still outstanding	15 outstanding items (as of 4/1/2024)
2	Status of component units # on schedule & # behind	6 on schedule; 3 pending; 2 unlikely
3	Date of your current approved extension	June 30, 2024
4	Realistic estimated completion date	June 30, 2024
5	What is the status of the compliance field work?	On-going

1



## CNMI - Learning & Looking to the Future

	AUDIT STATUS	FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP)
1	Are you keeping up with reconciliations for the current year? If not, which ones are behind?	FY2022 - Gen Fund (Dec 2022) FY2023 - All major bank accounts except for NAP FY2024 - Not yet started
2	Have you made changes based upon what we learned in December?	Yes (two-year rule for the compliance findings)
3	Are you having regular status meetings with your team?	Yes, the last meeting was on March 22, 2024
4	Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?	Yes (bi-weekly meetings w/o the staff in-charge and monthly meetings with the EY and CNMI management)

2



## CNMI - Performance Measures

	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
1	Timely Bank Reconciliation	Yes	Yes
2	Estimated Revenues vs Actuals	Yes	Yes
3	Reduction in Overdue Travel Advances	Yes	Yes
4	Fixed Asset Inventory Completion	Yes	Yes
5	# days to process an invoice paid with federal grants	No	Yes, we are trying to figure out a report in our system that can run the required parameters.
6	\$ and % of outstanding grant receivables.	No	Yes, we are trying to figure out a report in our system that can run the required parameters.
7	\$ and % of unspent federal funds	No	Yes, we are trying to figure out a report in our system that can run the required parameters.
8	Timeliness of SF425 reports	Yes	Yes
9	# training hours	Yes	Yes
3 10	Staff evaluations	Yes	Yes, the department haven't been submitting their staff evaluations

### Bank Reconciliation

as of 3/29/24

#### Reconciliation Section

FY 2022 – No changes from last week.

FY 2023 – Percent complete moved from 28.4% to 28.7% from last week.

FY 2024 – No changes from last week.

DOF Leadership Report	Project	% Complete	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Reconciliation - FY 2022		83.5%												
	General Fund account	31.3%												
	Local Payroll account	100.0%												
	Federal Payroll account	100.0%												
	Federal Grant account	100.0%												
	Credit Card account	21.2%												
	Collection Clearing account	100.0%												
	NAP account	100.0%												
	Rebate Trust Fund account	9.7%												
	Imprest Fund accounts	0.0%												
DOF Leadership Report	Project	% Complete	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Reconciliation - FY 2023		28.7%												
	General Fund account	32.6%												
	Local Payroll account	28.3%												
	Federal Payroll account	35.4%												
	Federal Grant account	53.7%												
	Credit Card account	17.3%												
	Collection Clearing account	5.3%												
	NAP account	100.0%												
	Rebate Trust Fund account	0.0%												
	Imprest Fund accounts	0.0%												
DOF Leadership Report	Project	% Complete	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Reconciliation - FY 2024		0.8%												
	General Fund account	0.8%												
	Local Payroll account	0.8%												
	Federal Payroll account	0.8%												
	Federal Grant account	0.8%												
	Credit Card account	0.8%												
	Collection Clearing account	0.8%												
	NAP account	0.8%												
	Rebate Trust Fund account	0.8%												
	Imprest Fund accounts	0.8%												

## Estimated Revenues vs. Actuals

as of 12/31/2023

### Total Revenue prior to Transfer Out

Estimated Revenues	Actuals	Deficit
\$44.98 million	\$39.33 million	\$5.65 million

5

## Travel Claims

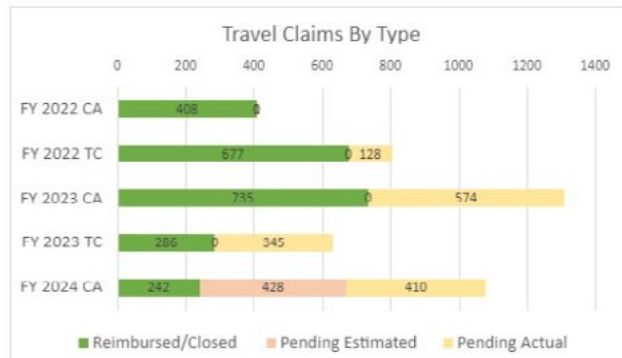
as of 3/29/24

### Travel Section

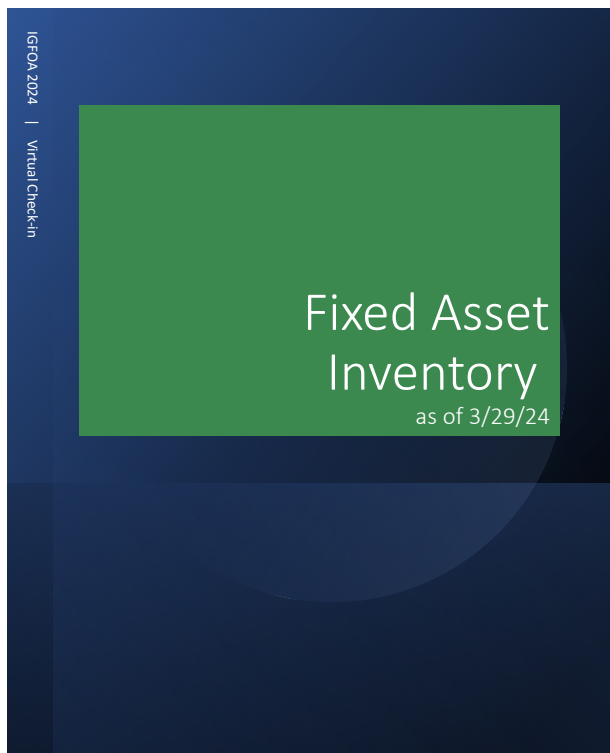
FY 2022 – Percent complete moved from 89.4% to 89.4% from last week.

FY 2023 – Percent complete decreased from 51.7% to 52.6% from last week.

FY 2024 – Percent complete moved from 22.6% to 22.4% from last week.



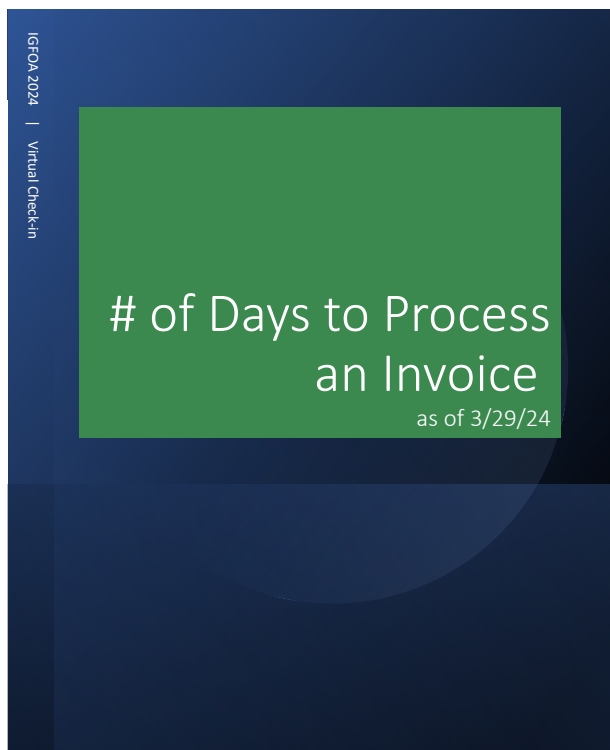
6



## Procurement's Asset Reconciliation Project (FAIR Project)

- Agencies Received Asset Lists: 89/163
  - Percent complete moved from 34.36% to 54.6% this week.
- Agencies Submitted Accurate List: 13/163
  - Percent complete moved from 6.13% to 7.96% this week.

7



## GL Date vs. Check Date

- Average of 29 days to process an invoice to payment

8

## Outstanding Grant Receivables

as of 3/29/24

### FY2024

Billed Amount	\$35.6 million
Paid Amount	\$33.6 million
Unpaid Balance	\$2 million
%	5.75%

1 to 30 Days Past	\$1,971,565.59
61 to 90 Days Past	\$78,137.50

9

## Timeliness of SF-425

as of 12/31/2023

Quarter	On-Time	Delinquent
FY2023 Q1	200	25
FY2023 Q2	184	0
FY2023 Q3	232	4
FY2023 Q4	292	7
FY2024 Q1	241	0

10



# 20

***Federated States of Micronesia – National***



## FSM NAT- CURRENT AUDIT STATUS

	AUDIT STATUS DATES	[FY 22]
1	List the major PBC schedules & reconciliations still outstanding	All schedules have been provided, they are still reviewing Fund 19 (Sector Grants) and Fund 20 (Federal Grants) payables. There is one bank reconciliation, and lease information to confirmed for GASB 87.
2	Status of component units # on schedule & # behind	3 completed – FSMDB-October 31, 2023, FSMTC-Feb 29, 2024, TRA(Telecommunication Regulation Authority) March 20, 2024 8 behind schedule
3	Date of your current approved extension	31 March 2024
4	Realistic estimated completion date	30 April 2024
5	What is the status of the compliance field work?	Almost complete

1



## FSM NATIONAL- Learning & Looking to the Future

	AUDIT STATUS	FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP)
1	Are you keeping up with reconciliations for the current year? If not, which ones are behind?	For bank reconciliations - yes. For A/P, Travel advances and A/R – not really Working on getting these up to date for preparation to move to the new FMIS
2	Have you made changes based upon what we learned in December?	We did not attend the IGFOA in December so not really
3	Are you having regular status meetings with your team?	Yes. We have a new compliance officer who is coordinating the responses to audit.
4	Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?	Yes. They help keep momentum but things are still behind. We are aiming to be up to date by 30 June 2024.

2



## FSM NAT - Performance Measures

	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
	Timely Bank Reconciliation	YES	Yes
	Estimated Revenues vs Actuals	YES	Yes
	Reduction in Overdue Travel Advances	YES	Yes
	Fixed Asset Inventory Completion	YES	Yes
	# days to process an invoice paid with federal grants	NO	Yes - We don't track separately, we do track all invoices.
	\$ and % of outstanding grant receivables.	NO	Yes
	\$ and % of unspent federal funds	NO	Yes
	Timeliness of SF425 reports	YES	Yes
	# training hours	NO	Yes
3	Staff evaluations	NO	Yes





# 2d

***Federated States of Micronesia - Chuuk State***



## Chuuk State Gov't. - CURRENT AUDIT STATUS

	AUDIT STATUS DATES	FY2023
1	List the major PBC schedules & reconciliations still outstanding	None
2	Status of component units # on schedule & # behind	Audit has not started yet.
3	Date of your current approved extension	June 30, 2024
4	Realistic estimated completion date	June 30, 2024
5	What is the status of the compliance field work?	Has not started yet.

1



## Chuuk State Gov't. - Learning & Looking to the Future

	AUDIT STATUS	FY2023
1	Are you keeping up with reconciliations for the current year? If not, which ones are behind?	Yes
2	Have you made changes based upon what we learned in December?	Yes
3	Are you having regular status meetings with your team?	Sometimes
4	Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?	No

2




## Chuuk State Gov't. - Performance Measures


	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
1	Timely Bank Reconciliation	Yes	Yes
2	Estimated Revenues vs Actuals	Yes	Yes
3	Reduction in Overdue Travel Advances	Yes	Yes
4	Fixed Asset Inventory Completion	Yes	Yes
5	# days to process an invoice paid with federal grants	Yes	Yes
6	\$ and % of outstanding grant receivables.	Yes	Yes
7	\$ and % of unspent federal funds	Yes	Yes
8	Timeliness of SF425 reports	Yes	Yes
9	# training hours	No	Yes
10	Staff evaluations	No	Yes



# 20e

***Federated States of Micronesia - Kosrae State***

 <b>KOSRAE- CURRENT AUDIT STATUS</b>		
	AUDIT STATUS DATES	FY2022 Audit
1	List the major PBC schedules & reconciliations still outstanding	As of 03/20/24 [Audit Report] We returned our review result of the third audit report draft to E&Y on 03/18/24 with significant number of errors identified. We assume E&Y is correcting the errors and will provide us with the 4 <sup>th</sup> draft. [Compliance (UG) Report] We are waiting for the updated report for our review. [GAS Report] Not yet provided for our review.
2	Status of component units # on schedule & # behind	KUA – done. KPA – done. KHA – audit still ongoing.
3	Date of your current approved extension	03/31/2024
4	Realistic estimated completion date	
5	What is the status of the compliance field work?	We believe it's been completed.
1		

 <b>KOSRAE- Learning &amp; Looking to the Future</b>		
	AUDIT STATUS	FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP)
1	Are you keeping up with reconciliations for the current year? If not, which ones are behind?	We are still closing FY2023 transactions.
2	Have you made changes based upon what we learned in December?	
3	Are you having regular status meetings with your team?	Yes. Director, Department of Administration and Finance meets with staff whenever necessary.
4	Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?	No.
2		



## KOSRAE- Performance Measures

	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
1	Timely Bank Reconciliation	Yes	Yes
2	Estimated Revenues vs Actuals	Yes	Yes
3	Reduction in Overdue Travel Advances	Yes	Yes
4	Fixed Asset Inventory Completion	Yes	Yes
5	# days to process an invoice paid with federal grants	Yes	Yes
6	\$ and % of outstanding grant receivables.	No	Yes
7	\$ and % of unspent federal funds	Yes	Yes
8	Timeliness of SF425 reports	Yes	Yes
9	# training hours	Yes	Yes
3 10	Staff evaluations	Yes	Yes



2f


***Federated States of Micronesia - Pohnpei State***




IGFOA [PSG GOVT] - CURRENT AUDIT STATUS	
AUDIT STATUS DATES	
[ FY22 ]	
1	<p>List the major PBC schedules &amp; reconciliations still outstanding</p> <p>All schedules requested to date has been provided: single audit selection</p>
2	<p>Status of component units # on schedule &amp; # behind</p> <p>One component unit PUC is 85% complete on field work, four component units, PPA, PHA, Small Business, and PTA are 100% complete</p>
3	<p>Date of your current approved extension</p> <p>March 31, 2024</p>
4	<p>Realistic estimate completion date:</p> <p>June 30, 2024, for the Primary Government. Both Auditor Ernst &amp; Young and our auditor BCM are requesting for extensions with the FSM National Government</p>
5	<p>What is the status of the compliance field work?</p> <p>85% complete for Primary Government</p>

2



 <b>[PSG GOVT] - Learning &amp; Looking to the Future</b>		
	AUDIT STATUS	FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP)
1	Are you keeping up with reconciliations for the current year? If not, which ones are behind?	Yes. Our reconciliation is updated for our current year.
2	Have you made changes based upon what we learned in December?	Yes.
3	Are you having regular status meetings with your team?	We have a new administration and a new Director of Finance, Honorable Sihna N. Lawrence. We will resume our status meeting update when she reports to work on April 2, 2024.
4	Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not? Yes	Yes. We have met several times with the auditor. After they left the island, we have been communicating on a daily basis through email.
3		

 <b>[PSG GOVT] - Performance Measures</b>			
	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
1	Timely Bank Reconciliation	Yes	Yes
2	Estimated Revenues vs Actuals	Yes	Yes
3	Reduction in Overdue Travel Advances	Yes	Yes
4	Fixed Asset Inventory Completion	Yes	Yes
5	# days to process an invoice paid with federal grants	Yes	Yes
6	\$ and % of outstanding grant receivables.	Yes	Yes
7	\$ and % of unspent federal funds	Yes	Yes
8	Timeliness of SF425 reports	Yes	Yes
9	# training hours	Yes	Yes
4	10 Staff evaluations	No	Not yet implemented




*Thank You!*


5 IGFOA 2023 | September 14, 2023 Virtual Check-in



# 2019

***Federated States of Micronesia – Yap State***

 <b>YSG - CURRENT AUDIT STATUS</b>		
	AUDIT STATUS DATES	FY2022
1	List the major PBC schedules & reconciliations still outstanding	FY2022, Field Work Completed on March 12, 2024. Audit Firm (BCM) has yet to provided potential preliminary Findings/Draft Report.
2	Status of component units # on schedule & # behind	1 on schedule-Diving Seagull, 2 behind-YSPSC & YVB
3	Date of your current approved extension	Received email communication from National Public Auditor's Office to request extension beyond March 31 <sup>st</sup> , 2024.
4	Realistic estimated completion date	Unknown, depends on Auditor
5	What is the status of the compliance field work?	Auditor completed the compliance field work during their visit. However, still waiting on them to provide any potential findings if any. Since March 12, 2024 no findings has been provided to be review and hopefully resolve if any.
1		

 <b>YSG - Learning &amp; Looking to the Future</b>		
	AUDIT STATUS	FY2023 to present
1	Are you keeping up with reconciliations for the current year? If not, which ones are behind?	Yes
2	Have you made changes based upon what we learned in December?	Yes
3	Are you having regular status meetings with your team?	Yes
4	Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?	Regular communication via email with Auditor.
2		



## YSG - Performance Measures

	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
	Timely Bank Reconciliation	Yes	Yes
	Estimated Revenues vs Actuals	Yes	Yes
	Reduction in Overdue Travel Advances	Yes	Yes
	Fixed Asset Inventory Completion	Yes	Yes, Anticipated date to complete Physical Inventory is still measurable, Should be complete by September 30 <sup>th</sup> , 2024.
	# days to process an invoice paid with federal grants	Yes	Sometimes the Receiving Reports are received late
	\$ and % of outstanding grant receivables.	Yes	Yes
	\$ and % of unspent federal funds	Yes	Yes
	Timeliness of SF425 reports	Yes	Yes
	# training hours	N/A	N/A
3	Staff evaluations	Yes	Yes



2h

*Guam*



## GUAM- CURRENT AUDIT STATUS

	AUDIT STATUS DATES	FY 2023									
1	List the major PBC schedules & reconciliations still outstanding	All outstanding									
2	Status of component units # on schedule & # behind	<table> <tr> <th>Component Unit</th><th>On Schedule</th><th>Behind Schedule</th></tr> <tr> <td>Major</td><td>-</td><td>8</td></tr> <tr> <td>Non-Major</td><td>2</td><td>8</td></tr> </table>	Component Unit	On Schedule	Behind Schedule	Major	-	8	Non-Major	2	8
Component Unit	On Schedule	Behind Schedule									
Major	-	8									
Non-Major	2	8									
3	Date of your current approved extension	Extension request pending									
4	Realistic estimated completion date	August 2024									
5	What is the status of the compliance field work?	Anticipation for start date in April									

1



## GUAM- Learning & Looking to the Future

	AUDIT STATUS	FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP)																											
1	Are you keeping up with reconciliations for the current year? If not, which ones are behind?	<table> <tr> <th>Bank Account</th><th>FY2023</th><th>FY2024</th></tr> <tr> <td>Gen Fund</td><td>Completed</td><td>Jan-Mar 24</td></tr> <tr> <td>Fed Fund &amp; EIP</td><td>Completed</td><td>Feb-Mar 24</td></tr> <tr> <td>Income Tax</td><td>Completed</td><td>Feb-Mar 24</td></tr> <tr> <td>Payroll</td><td>Completed</td><td>Dec-Mar 24</td></tr> <tr> <td>Child Support</td><td>Completed</td><td>Jan-Mar 24</td></tr> <tr> <td>Insurance (Med/Den)</td><td>Completed</td><td>Nov-Mar 24</td></tr> <tr> <td>Settlement</td><td>Completed</td><td>Nov-Mar 24</td></tr> <tr> <td>Various Small Accts</td><td>Completed</td><td>Jan-Mar 24</td></tr> </table>	Bank Account	FY2023	FY2024	Gen Fund	Completed	Jan-Mar 24	Fed Fund & EIP	Completed	Feb-Mar 24	Income Tax	Completed	Feb-Mar 24	Payroll	Completed	Dec-Mar 24	Child Support	Completed	Jan-Mar 24	Insurance (Med/Den)	Completed	Nov-Mar 24	Settlement	Completed	Nov-Mar 24	Various Small Accts	Completed	Jan-Mar 24
Bank Account	FY2023	FY2024																											
Gen Fund	Completed	Jan-Mar 24																											
Fed Fund & EIP	Completed	Feb-Mar 24																											
Income Tax	Completed	Feb-Mar 24																											
Payroll	Completed	Dec-Mar 24																											
Child Support	Completed	Jan-Mar 24																											
Insurance (Med/Den)	Completed	Nov-Mar 24																											
Settlement	Completed	Nov-Mar 24																											
Various Small Accts	Completed	Jan-Mar 24																											
2	Have you made changes based upon what we learned in December?	<ul style="list-style-type: none"> <li>New GFMIS launched Feb. 5<sup>th</sup> with point releases Apr &amp; Jul</li> <li>Service Requests – Customize System vs Change Process</li> <li>Agencies are now reaching out to the grantors regarding their findings and being pro-active.</li> </ul>																											
3	Are you having regular status meetings with your team?	<ul style="list-style-type: none"> <li>Prior Year Findings Meeting: Bi-Weekly status update</li> </ul>																											
4	Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?	<ul style="list-style-type: none"> <li>Pending start of audit</li> <li>Schedule meeting intervals and add to Teams calendar</li> </ul>																											

2



## GUAM- Performance Measures

	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
1	Timely Bank Reconciliation	Yes	Yes, we need to make sure that we get a true balance of each account by end of the month.
2	Estimated Revenues vs Actuals	Yes	Yes, to be able to determine if whether we have surpassed, on time, or behind on what we have estimated for revenues.
3	Reduction in Overdue Travel Advances	Yes	Yes, we need to determine that all traveler have submitted the proper documentation to show that the travel has been completed for its intended purpose.
4	Fixed Asset Inventory Completion	Yes	Yes, as we need to make sure that agencies are keeping track of their inventory. Also make sure that items that still have life expectancy are still in good condition.
5	# days to process an invoice paid with federal grants	Yes	Yes, as we try and make sure that all federal payments are paid with in at least 3 days of receiving the invoice prior to drawing down the funds.

3



## GUAM- Performance Measures

	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
6	\$ and % of outstanding grant receivables.	Yes	Yes, to determine what federal agency still has an outstanding balance in which we still need to receive a reimbursement from.
7	\$ and % of unspent federal funds	Yes	Yes, to be able to determine, if an agency receiving funds are using the grants to their full potential.
8	Timeliness of SF425 reports	Yes	Yes, as the SF425 shows how well the funds are being managed.
9	# training hours	Yes	Yes, as this helps make sure that employees are updated with new regulations and are in compliance.
10	Staff evaluations	Yes	Yes, as this measures helps keep an eye on areas for improvement in the organization. Also allows us to provide employees with a performance support system that enables them to improve their skills and further their career growth.

4





2i

*Republic of the Marshall Islands*



## [GOVT] - CURRENT AUDIT STATUS

	AUDIT STATUS DATES	[Insert the year currently under audit—FY22]
1	List the major PBC schedules & reconciliations still outstanding	FY22- GASB 87 Leases (finalizing the calculation)  FY22-700200 WB (finalizing stage for CAJE-accrued Rev & Expenditures.....Direct Payment.
2	Status of component units # on schedule & # behind	3 completed (AMI, MAWC & OCIT) 18 on schedule 4 are behind (CMI, KAJUR, MWSC & National EPA)
3	Date of your current approved extension	12/29/2023
4	Realistic estimated completion date	As per EY, the estimated completion date would be June 2024
5	What is the status of the compliance field work?	Compliance field work is still on going.

1



## [GOVT] - Learning & Looking to the Future

	AUDIT STATUS	FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP)
1	Are you keeping up with reconciliations for the current year? If not, which ones are behind?	Embassies & Missions reconciliations Payroll
2	Have you made changes based upon what we learned in December?	Reconvened update meetings with staff Developed an “audit task” tracking system
3	Are you having regular status meetings with your team?	Yes, last meeting was held on 3/5/24
4	Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?	Yes but on a need basis

2



## [GOVT] - Performance Measures

	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
1	Timely Bank Reconciliation	Yes	
2	Estimated Revenues vs Actuals	Yes	All measures are relevant however, due to ongoing data cleanup, migration and audit, most of these are not tracked at the moment.
3	Reduction in Overdue Travel Advances	Yes	
4	Fixed Asset Inventory Completion	Yes	
5	# days to process an invoice paid with federal grants	Yes	
6	\$ and % of outstanding grant receivables.	Yes	
7	\$ and % of unspent federal funds	Yes	
8	Timeliness of SF425 reports	Yes	
9	# training hours	No	
10	Staff evaluations	Yes	



2j

*Republic of Palau*



## PALAU - CURRENT AUDIT STATUS

	AUDIT STATUS DATES	FY2021
1	List the major PBC schedules & reconciliations still outstanding	None for FY21
2	Status of component units # on schedule & # behind	8 complete and 2 pending (PVA & PHA)
3	Date of your current approved extension	June 30, 2024
4	Realistic estimated completion date	June 30, 2024
5	What is the status of the compliance field work?	Ongoing

1



## PALAU- Learning & Looking to the Future

	AUDIT STATUS	FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP)
1	Are you keeping up with reconciliations for the current year? If not, which ones are behind?	Reviewing FY2022 schedules to make sure they are ready for the Audit. Bank Recon are current (FY24)
2	Have you made changes based upon what we learned in December?	We have hired an Audit consultant (02/27/24) currently assisting us with all the schedule reconciliation.
3	Are you having regular status meetings with your team?	Yes, trying to stay on top of the audit requests, ensuring that everyone are cooperating with the Auditors.
4	Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?	Yes, they are in the middle of their fieldwork, communications have been non-stop

2



## PALAU- Performance Measures

	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
	Timely Bank Reconciliation	Yes	Yes
	Estimated Revenues vs Actuals	Yes	Yes
	Reduction in Overdue Travel Advances	Yes	Yes
	Fixed Asset Inventory Completion	Yes	Yes
	# days to process an invoice paid with federal grants	Yes	Yes
	\$ and % of outstanding grant receivables.	Yes	Yes
	\$ and % of unspent federal funds	Yes	Yes
	Timeliness of SF425 reports	Some	Yes
	# training hours	Some	Yes
3	Staff evaluations	Some	Yes



2K

*U.S. Virgin Islands*



## USVI- CURRENT AUDIT STATUS

	AUDIT STATUS DATES	FY22 and FY23
1	List the major PBC schedules & reconciliations still outstanding	Actuarial Reports for WC and OPEB in addition to bank, SEFA and federal receivable reconciliation
2	Status of component units # on schedule & # behind	Component units are delayed with completing the audited financials. All of them are behind with FY2022 and FY2023
3	Date of your current approved extension	12/31/2024
4	Realistic estimated completion date	March 31, 2025
5	What is the status of the compliance field work?	We will kick off the FY2022/2023 audits April 3, 2024. Field work will come after

1



## USVI- Learning & Looking to the Future

	AUDIT STATUS	FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP)
1	Are you keeping up with reconciliations for the current year? If not, which ones are behind?	No, bank, SEFA and Federal Receivable reconciliations are all behind
2	Have you made changes based upon what we learned in December?	Not Yet
3	Are you having regular status meetings with your team?	Yes we have weekly status team meetings
4	Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?	Yes, we also have weekly meetings with our auditors to help keep the momentum going

2





## USVI - Performance Measures

	MEASURE	We track it YES/NO	Is the measure still relevant to your operations?
1	Timely Bank Reconciliation	YES	YES
2	Estimated Revenues vs Actuals	YES	YES
3	Reduction in Overdue Travel Advances	NO	YES – Will track by 2025
4	Fixed Asset Inventory Completion	Yes	YES- Inventory is relevant because it tracks assets, reduces theft, finds missing items, helps recover after a natural disaster, discourages employee misuse, and ensures fixed asset accuracy.
5	# days to process an invoice paid with federal grants	YES	YES
6	\$ and % of outstanding grant receivables.	YES	YES
7	\$ and % of unspent federal funds	YES	YES
8	Timeliness of SF425 reports	YES	YES
9	# training hours	YES	YES
3 10	Staff evaluations	YES	YES

# 03

## *Participants List*

## American Samoa

**Carri-Lee Magalei**  
**Chief Accountant**

ASG Treasury  
P.O. Box 1355  
Pago Pago AS 96799  
carrilee.magalei@tr.as.gov  
(1684) 731-3285

**Amelia Moeai**  
**Senior Accountant**

P.O. Box 4285  
amelia.moeai@tr.as.gov  
(684) 731-5170

**Akenese Lealamanua**  
**Accountant**

Treasury  
Utulei EOB, Pago Pago, AS 96799  
akenese.lealamanua@tr.as.gov  
684-633-4155

**Amuia Teo**  
**Account Analyst**  
Treasury-Finance  
P.O. Box 1551 Pago Pago, AS 96799  
amuia.teo@tr.as.gov  
684-633-4155

## Commonwealth of the Northern Marianas Islands

**Pamela Fave D. Marigmen**  
**Senior Financial Analyst**

Office of the Secretary  
PO Box 5234 CHRB  
p.marigmen@dof.gov.mp  
670-664-1103

**Marian May Guerrero**  
**Program Manager**

Caller Box 10007, Office of the Governor  
Saipan, MP 96950  
marianmgguerrero@omb.gov.mp  
(670) 664-2374

**Jerry Deleon Guerrero**  
**Sr. Financial Analyst**

Department of Finance / Secretary of Finance Office  
PO Box 5234 CHRB, Saipan MP 96950  
jl.deleonguerrero@dof.gov.mp

**Avery Hocog**  
**Resident Director**

Depart of Finance and Adminstration  
PO Box 1073 Rota, MP 96951  
A.Hocog@dof.gov.mp

**Nerissa Karakaya**  
**COTR**

Capital Improvement Program  
Caller Box 10007, Capital Hill  
Saipan, MP 96950  
nerissa.benavente@gov.mp  
670287-9404

**Thomasa Naraja**  
**Senior Financial Analyst**  
Department of Finance Office of the Secretary  
PO Box 5234 CHRB  
Saipan, MP 96950  
t.naraja@dof.gov.mp  
(670) 664-1100

**Deveney Mafnas**  
**Audit and Compliance Specialist**  
Hazard Mitigation Grant Program  
Caller Box 10007 Saipan, MP 96950  
dm.delacruz@omb.gov.mp

**Remedio Pangelinan**  
**Contract Specialist**  
CNMI Hazard Mitigation Grant Program  
P.O. Box 500941 Saipan, MP 96950  
rlpangelinan@omb.gov.mp

**Angelina Phillips**

**Financial Analyst**

Office of Management and Budget  
PO Box 501400 Saipan MP 96950  
alphillips@omb.gov.mp  
(670) 664-2267

**Skalan Yamada**

**Technical Analyst**

Capital Improvement Program  
Caller Box 10007  
syamada.cip@gmail.com  
1670287-3204

**Tracy Norita**

**Secretary of Finance**

Department of Finance  
t.norita@dof.gov.mp

## Federated States of Micronesia – National



**Christina Elnei**

**Assistant Secretary of NT**

Department of Finance & Administration  
P.O. BOX PS158 Palikir, Pohnpei 96941  
elnei1221@gmail.com

**Bernadette Hull**

**Financial Management Specialist**

FSM Department of Education / FSM Department of  
Finance & Administration  
P.O. Box K2730 Kolonia  
bernadette.hull@national.doe.fm

**Akiama George**

**Deputy Assistant Secretary**

FSM National Government  
Department of Treasury and Administration/Division of  
Finance  
P.O. Box PS158  
akiarthurgeorge@gmail.com  
691-320-2645

**Rosihna Silbanuz**

**Accounts Payable Manager**

Dept. of Finance and Administration  
PS.158  
ros.sil.5667@gmail.com

## Federated States of Micronesia – Chuuk State



**Fidarina Akapito**

**Fiscal Officer**

Department of Education  
P.O.Box 1566  
Weno Chuuk FM 96942  
fidarinaakapito@gmail.com  
(691) 330-5430

**Renedgardo Merencillo**

**Federated States of Micronesia - Chuuk**

Accounting Advisor  
Department of Administrative Services  
rsmerencillo@yahoo.com

**Linda Maipi**

**Chief of Budget**

Department of Administrative Services/Budget Division  
P.O. Box 1563  
Weno, Chuuk State FSM 96942  
lynnmaipiemuj@yahoo.com  
(691)330-2239

**Sermina Namelo**

**Chief Administration & Personnel**

Education CSSS  
P.O BOX 1120  
sermina.namelo@chuukschools.org

**Jonas M Paul**

**Director**

Department of Administrative Service - FINANCE  
P O Box 1174 Weno, Chuuk FM 96942  
jpaulckdas@gmail.com  
691933-4322

## Federated States of Micronesia - Kosrae State



**Lona Esau**

**Administrator**

Department of Finance  
alomalya.dofa@gmail.com

**Palikkun Kilafwasru**

**Public Auditor**

Office of the Public Auditor  
pali.ksauditor@gmail.com

**Lipar George**

**Director**

Administration and Finance  
P.O. Box 878 Kosrae FM 96944  
lipargeorge@gmail.com

## Federated States of Micronesia - Pohnpei, FSM



**Ricky Carl**

**Senator**

Legislature Finance Committee  
PO Box 2211 Pohnpei, FSM 96941  
carl96941@gmail.com  
(691) 192-0659

**Jacqueline Edgar**

**Accountant III**

Pohnpei State Legislature  
Kolonias  
edgarjacquleen@gmail.com  
(691) 320-2751

**Sihna Lawrence**

**Director of Finance**

Department of Finance and Administration  
P.O. Box 1567  
sihna.n.lawrence@gmail.com

**McGarry Miguel**

**State Senator**

Pohnpei Legislature  
P.O. Box 958 Kolonia, Pohnpei FM 96941  
mcgarrymiguel@gmail.com  
(691) 920-5811

**Stacy Nanpei**

**Budget Officer**

Federated States of Micronesia – Pohnpei  
Budget Office  
P.O. Box 1567 Peilapalap St  
Kolonias, Pohnpei State 96941  
stacy.nanpei@gmail.com  
691-320-2238

**Josephine Paul**

**Accountant II**

Pohnpei State Finance  
P.O.Box 1567  
joseypaul37@gmail.com  
(691) 320-2031

**Jackleen Route**

**Fiscal Officer**

Education  
p.o. box 174  
jroute@pohnpei.doe.fm

## Federated States of Micronesia - Yap, FSM



**Gertrude Gootinan**

**Financial Advisor**

Office of Administrative Services  
P.O. Box 1083  
Colonia, Yap FM 96943  
gego813@gmail.com  
(691)350-5597

**Irene Laabrug**

**Chief of Finance & Treasury**

Office of the Administrative Services  
P.O. Box 610  
Colonia; Yap; FSM 96943  
ilaabrug123@gmail.com

**Noimilynn Pigao**

**Legislative Budget Officer**

Yap State Legislature  
yaplegislbo@gmail.com

**Pius Talimeisei**

**Senator**

Legislature  
P.O. Box 99, Colonia Yap, FM 96943  
ptalim60@gmail.com  
(691) 952-8690

## Guam



**Edward Birn**

**Director**

Office of Administration  
590 S Marine Corps Dr, ITC, 590 S Marine Corps Dr Bldg,  
Suite 224, Tamuning, 96913, Guam  
edward.birn@doa.guam.gov  
(671) 475-1250

**Kenneth Borja**

**Management Analyst IV**

Department of Administration  
PO Box 7420 Tamuning, GU 96931  
ken.c.borja@doa.guam.gov  
671-475-1117

**Jose Guevara**

**Chief Financial Officer**

Port of Guam  
1026 Cabras Hwy Ste. 201  
jbguevara@portofguam.com  
671 727-2172

**Krystyna Ilagan**

**General Accounting Supervisor**

Department of Administration/Division of Accounts  
P.O. Box 884 Hagatna, GU 96932  
krystyna.ilagan@doa.guam.gov  
1(671)475-1247

**Theresa Rivers**

**CFO**

Office of Administration  
590 S Marine Corps Dr, ITC, 590 S Marine Corps Dr Bldg,  
Suite 224, Tamuning, 96913, Guam  
Theresa.rivers@doa.guam.gov  
(671) 475-1250

**Chris Wolseley**

**Audit Partner**

Ernst & Young  
111 Biradan Anakko, 2nd Street, Summer Palace  
cwolseley0@gmail.com  
671797-3884

## Republic of Marshall Islands


**Sana Anien**
**Assistant Secretary**

Republic of Marshall Islands  
Ministry of Finance  
Majuro, Marshall Islands  
sanaanien@gmail.com

**Ywao Elanzo Jr.**
**Deputy Secretary**

Republic of the Marshall Islands  
RMI Ministry of Finance  
P.O. Box D  
Majuro, Marshall Islands 96960  
elanzo28@gmail.com  
(692) 625-4710

**Deeann Kinere-Reimers**
**Assistant Secretary**

Republic of Marshall Islands  
Ministry of Finance  
Majuro, Marshall Islands  
dee.kinere@gmail.com

**Royal Laiden**
**Assistant Secretary**

RMI Ministry of Finance  
P.O Box 5081, Majuro  
Marshall Islands, 96970  
rlaiden@pss.edu.mh

**Patrick Langrine**
**Secretary of Finance**

Office of the Secretary  
PO Box D  
Majuro MH 96960  
langrinepk@gmail.com  
(692)456-1089

**Jasmine Myazoe**
**Chief Internal Auditor**

Ministry of Finance  
PO Box 1405  
Majuro, Marshall Islands 96960  
jdlmyazoe@gmail.com

**Bronson Shoniber**
**Republic of the Marshall Islands**
**Acting Chief of Procurement**

RMI Ministry of Finance  
bshoniber23@gmail.com

**Ayako Yamaguchi-Eliou**
**PFM & Budget Specialist**
**Republic of Marshall Islands**

Ministry of Finance, Banking & Postal Services  
3538 Rita Rd  
yamaguchieliou@gmail.com  
(692) 455-0877

## Republic of Palau


**Darla Babauta**
**Chief**

Bureau of National Treasury  
PO BOX 6011  
Koror, Palau 96940  
darlab@palaugov.org  
767-1000 EXT 5718

**Olkeriil Kazuo**
**Budget Analyst**

Ministry of Finance, Budget Bureau  
P.O. Box 6051  
Koror, Palau 96940  
olkeriilk@palaugov.org  
680-775-7323

**Chandler K. Ngirmeriil**
**Planning Analyst**

Bureau of Budget & Planning, Ministry of Finance  
PO Box 1804  
Koror, Palau 96940  
kngirmeriil@gmail.com

**Gail Rengiil**
**Director**

Ministry of Finance  
PO Box 6011  
Koror, Palau 96940  
gailr@palaugov.org  
680-775-5005

**Sharnnel D Sumang**

**Chief**

MOF - Bureau of National Treasury  
P.O. BOX 104  
Koror Palau 96940  
[sharnnels@palaugov.org](mailto:sharnnels@palaugov.org)  
680-775-5362

**Delorah Yoshiwo**

**Budget Analyst**

Budget Office/MoF  
P.O. BOX 6011  
Koror, Republic of Palau 96940  
[delory@palaugov.org](mailto:delory@palaugov.org)

## US Virgin Islands



**Sharon Amey**

**Compliance Auditor**

OMB  
5041 Norre Gade, St. Thomas, VI 00802  
[sharon.amey@omb.vi.gov](mailto:sharon.amey@omb.vi.gov)  
(340)774-0754

**Somere Webber**

**Grants Manager**

Office of Management and Budget  
9160 estate Thomas PMB 163  
[Somere.webber@omb.vi.gov](mailto:Somere.webber@omb.vi.gov)  
(340)774-0750

**Grace Lindo**

**Director of Payroll**

Finance  
2314 Kronprindsens Gade  
[grace.fahie@dof.vi.gov](mailto:grace.fahie@dof.vi.gov)

**Joy Wheatley**

**Comptroller**

Virgin Islands Public Finance Authority  
5033 Kongens Gade, St. Thomas, VI  
[jwheatley@usvipfa.com](mailto:jwheatley@usvipfa.com)  
1(340)714-1635

**Clarina Modeste Elliott**

**Executive Asst Commissioner**

Finance  
2314 Kronprindsen Gade  
[clarina.modeste-elliott@dof.vi.gov](mailto:clarina.modeste-elliott@dof.vi.gov)

**Jenifer O'Neal**

**Director**

Office of Management and Budget  
5041 Norre Gade  
St. Thomas, VI 00802  
[jenifer.oneal@omb.vi.gov](mailto:jenifer.oneal@omb.vi.gov)  
(340)643-1494

## U.S. Department of Interior



**Martin Moore**

**Compact Grant Manager**

U.S. Department of the Interior  
Office of Insular Affairs  
1003 Bishop Street Ste. 850, Honolulu, HI 96813  
[martin\\_moore@ios.doi.gov](mailto:martin_moore@ios.doi.gov)

**Basil Ottley**

**Associate Director for Policy**

U.S. Department of the Interior  
Office of Insular Affairs  
1849 C Street, NW, Mail Stop 3117  
Washington DC, 20240  
[basil\\_ottley@ios.doi.gov](mailto:basil_ottley@ios.doi.gov)  
202-208-5655



**Stephen Savage**

**Associate Director**

U.S. Department of the Interior  
Office of Insular Affairs  
1003 Bishop Street Suite 850  
[stephen\\_savage@ios.doi.gov](mailto:stephen_savage@ios.doi.gov)

**Marina Tinitali**

**Deputy of Policy/ Audit Liaison**

U.S. Department of the Interior  
Office of Insular Affairs  
1849 C Street NW, MS 3117  
Washington, DC 20240  
[marina\\_tinitali@ios.doi.gov](mailto:marina_tinitali@ios.doi.gov)  
202-208-5920

**Rebecca Zepeda**

**Grants Specialist**

U.S. Department of the Interior  
Office of Insular Affairs  
1849 C Street NW  
Washington DC 20240  
[rebecca\\_zepeda@ios.doi.gov](mailto:rebecca_zepeda@ios.doi.gov)  
202-679-9880

**Graduate School USA**



**Jason Aubuchon**

**Director**

Graduate School USA - Pacific and Virgin Islands Training  
Initiatives  
900 Fort Street Mall, Suite 1540  
Honolulu, Hawaii 96813  
[jasonaubuchon@gmail.com](mailto:jasonaubuchon@gmail.com)  
(808)218-4983

**Deborah Milks**

**Consultant**

Graduate School USA - Pacific and Virgin Islands Training  
Initiatives  
900 Fort Street Mall, Suite 1540  
Honolulu, Hawaii 96813  
[milksdeb@gmail.com](mailto:milksdeb@gmail.com)

**Judith Perry**

**Office Manager**

Graduate School USA - Pacific and Virgin Islands Training  
Initiatives  
900 Fort Street Mall, Suite 1540  
Honolulu, Hawaii 96813  
[judith.perry@graduateschool.edu](mailto:judith.perry@graduateschool.edu)

**Ciara Santiago**

**United States**

Program Specialist  
Graduate School USA - Pacific and Virgin Islands Training  
Initiatives  
900 Fort Street Mall, Suite 1540  
Honolulu, Hawaii 96813  
[ca00795s@yahoo.com](mailto:ca00795s@yahoo.com)

**Monique Wedderburn**

**Program Manager**

Graduate School USA - Pacific and Virgin Islands Training  
Initiatives  
900 Fort Street Mall, Suite 1540  
Honolulu, Hawaii 96813  
[monique.Wedderburn@graduateschool.edu](mailto:monique.Wedderburn@graduateschool.edu)

**Jeanne Yamamura**

**Consultant**

Graduate School USA - Pacific and Virgin Islands Training  
Initiatives  
900 Fort Street Mall, Suite 1540  
Honolulu, Hawaii 96813  
[yamamura@unr.edu](mailto:yamamura@unr.edu)  
(775) 843-1483







Graduate School USA, Pacific & Virgin Islands Training Initiatives (PITI-VITI)  
900 Fort Street Mall, Suite 1540, Honolulu, Hawaii 96813  
Additional information online at [www.pitiviti.org](http://www.pitiviti.org)

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