



2024 WINTER MEETING

Waikiki Beach Marriott Resort & Spa
2552 Kalakaua Avenue,
Honolulu, Hawaii 96815
December 10-12, 2024

*Participants of the 2024 IGFOA Summer
Conference in Orlando, Florida*



GOALS

The goals of the 2024 Winter IGFOA conference are to:

Share updates from each insular government on the status of their finance office operations, with a focus on the timeliness of single audits.

Analyze recent regional trends in audit timeliness, identify root causes of delays, and develop actionable steps within each jurisdiction to improve audit timeliness and mitigate risks associated with delayed submissions.

Discuss capacity challenges in insular governments, including the impact of outmigration trends, and explore strategies for improving recruitment, retention, and workforce development.

Review Performer analysis and other financial performance measures to guide decision-making and improve fiscal accountability in insular governments.

Facilitate the development of jurisdiction-specific action plans to address key challenges identified during the conference, with a focus on practical and measurable outcomes.

MONDAY, DECEMBER 9, 2023

1:00 p.m.



Meeting for Conference Organizers

 TBD

Pre-conference meeting for conference organizers and presenters to discuss conference agenda and outcomes.

2:00 - 4:00 p.m.



Conference Registration

 Lobby, Waikiki Beach Marriott Resort & Spa

Skip Polson (GSUSA) will be available from 2:00 p.m. to 4:00 p.m. for sponsored IGFOA participants to pick up meal stipends in the lobby.

TUESDAY, DECEMBER 10, 2023

7:00 a.m.



Buffet Breakfast

 Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

8:30 a.m.



Start of IGFOA Conference

 Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

Welcoming Remarks

- Ms. Tracy Norita, Secretary of Finance, CNMI
- Ms. Tanya Joshua, Deputy Director for Technical Assistance, DOI/OIA
- Mr. Jason Aubuchon, Director, Pacific & Virgin Islands Training Initiatives, Graduate School USA

9:00 a.m.



Introductions & Agenda Review

 Mr. Kevin O'Keefe, Facilitator

9:30 a.m.









Insular Government Updates

 Ms. Deborah Milks, CPA; Mr. Kevin O'Keefe, Moderators

This session will feature presentations from each of the insular governments covering key updates on Single Audit progress and timelines, select performance measures, and FMIS implementation status. Discussions will also include follow-ups on action planning from the Orlando meeting, along with insights into government challenges and accomplishments.

Presentations (7-10 minutes)

-  Guam
-  Commonwealth of the Northern Mariana Islands
-  U.S. Virgin Islands
-  American Samoa
-  Republic of the Marshall Islands
-  FSM National Govt

10:15 a.m.







Break

10:30 a.m.



Insular Government Updates (Continued)

Presentations (7-10 minutes)

-  Republic of Palau
-  Chuuk State, FSM
-  Kosrae State, FSM
-  Pohnpei State, FSM
-  Yap State, FSM

11:45 a.m.

**Review of Action Planning Template** **Kevin O'Keefe, Facilitator**

This session will guide participants through the action planning template, ensuring each jurisdiction is prepared for Thursday's end-of-meeting report-out. Attendees are encouraged to take detailed notes and to work in jurisdictional groups to draft action plans throughout the meeting.

12:00 p.m.

**Group Photo**

12:15 p.m.

**Lunch** **Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa**

1:15 p.m.

**Snapshot of Single Audit Timeliness: A Regional Overview** **Debbie Milks, CPA**

This introductory presentation will offer an update on the timeliness of single audits across the insular governments. The session will provide context for upcoming discussions focused on identifying the root causes of audit delays and developing actionable plans to improve timeliness.

1:30 p.m.

**Presentation and Facilitated Discussion - Tackling Audit Challenges: Opinion Busters** **Frank Crawford, CPA**

This discussion will explore common "Opinion Busters" that result in audit qualifications, disclaimers, and adverse opinions, with a focus on understanding why these issues are becoming more frequent and how auditors determine their classification.

2:00 p.m.

**Enhancing Auditor Collaboration: Communication Best Practices** **Debbie Milks, CPA**

This session will focus on practical strategies for improving communication and collaboration with auditors.

2:30 p.m.

**Break**

2:45 p.m.

**Reviewing Audit Timeliness: Recent Trends and Root Cause Analysis** **Chris Wolseley, CPA**

This session will revisit recent trends in audit timeliness, highlighting common challenges and opportunities for improvement, from the perspective of the auditor. Following the presentation, participants will engage in a breakout exercise to identify and analyze the root causes of audit delays, highlighting recent experiences and sharing any practical solutions for more timely audits.

Breakout Exercise: Determining Root Causes of Delays in Audit Timeliness (in country groups)

3:30 p.m.



Understanding the Risks of Delayed Audits

 Debbie Milks, CPA

 Frank Crawford, CPA

This facilitated discussion will focus on the risks of potential U.S. federal adverse actions stemming from delayed audits, and strategies to mitigate these risks.

Participants will explore ways to mobilize leadership attention to allocate resources to address root causes.

Breakout Exercise: Identifying Jurisdiction-Specific Actions

Participants will work in jurisdictional groups to determine actionable steps needed within their respective governments to address audit delays and associated risks. Discussions may include the potential role of IGFOA in advocating for leadership attention and resource allocation to support these efforts.

5:00 p.m.



Gather Questions; Adjourn for Day



Palau and USVI participants at the 2024 IGFOA Summer Meeting



CNMI Finance Secretary Tracy Norita at the 2023 IGFOA Winter Meeting

WEDNESDAY, DECEMBER 11, 2023

7:00 a.m.



Buffet Breakfast

 Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

8:30 a.m.



Continuation of IGFOA Conference

 Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

Review results from Tuesday and overview of today's agenda

 Kevin O'Keefe, Facilitator

8:45 a.m.



Presentation: Recent Demographic Trends in the Insular Areas

 Kevin O'Keefe, Facilitator

Panel Discussion: Addressing Capacity Challenges in the Insular Areas

- Kaleb Udui, Jr. – Minister of Finance, Palau
- David Paul – Minister of Finance, RMI
- Tracy Norita, Secretary of Finance, CNMI
- Ed Birn, Director of Administration, Guam

This discussion will focus on the critical challenges of recruiting and retaining public sector talent amid shifting demographics and increasing outmigration in the insular areas. Panelists will share recent experiences, strategies, and opportunities to build and sustain finance office workforce capacity.

10:00 a.m.



Break

10:15 a.m.



Presentation: Trends in Public Sector Talent Acquisition, and Implications for the Insular Areas

 Bob Lavigna, Senior Fellow, Public Sector, UKG

Bob Lavigna, an award-winning public sector leader with over 30 years of experience, will explore current trends in public sector talent acquisition and retention, including growing demands for flexibility, voice and wellbeing. He will discuss strategies to recruit talent, enhance employee engagement, deliver a positive employee experience, and boost retention. The session will also address the importance of succession planning and how these trends and strategies can be adapted to meet the unique talent challenges faced by insular areas.

12:00 p.m.



Lunch

 Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

1:15 p.m.

Breakout Activity: HR Problem Solving Session

Participants will work within their jurisdictions to identify and define their top three recruitment or retention challenges. This focused activity will set the stage for the subsequent discussion session.

2:15 p.m.



Facilitated discussion – Strategies, tactics, guidance that might address each jurisdiction's constraints

👤 Kevin O'Keefe, Facilitator

👤 Bob Lavigna, Senior Fellow, Public Sector, UKG

Building on the breakout session identifying recruitment and retention challenges, this discussion will explore strategies, tactics, and solutions to address the identified HR and recruitment constraints. Facilitators will guide the group in sharing actionable guidance and fostering a collaborative exchange of ideas.

3:00 p.m.



Break

3:15 p.m.



Preparing for Change: Overview of GASB Statements 100–104

👤 Frank Crawford, CPA

This session will provide an overview of GASB Statements 100–104, effective in FY24 and highly relevant to the insular areas, covering updates on accounting changes, error corrections, compensated absences, risk disclosures, financial reporting improvements, and capital asset disclosures. Participants will learn about the implications of these changes and strategies for effective implementation to enhance compliance and transparency.

4:15 p.m.



Perfometer Updates – Latest Available

👤 Frank Crawford, CPA

This session will provide an update on the latest Perfometer scores for each insular government, including available FY22 data, where audits have been issued. The presentation will include a review of overall ratios, scores and progress on the Audit Findings, Timeliness of Audit Submission, and Exception Resolution (A.F.T.E.R.) analysis.

4:45 p.m.



Gather Questions; Adjourn for Day



USVI participants present their action plans at the 2023 IGFOA Winter Meeting



*IGFOA 2014 Winter
Conference, Maui,
Hawaii*



*IGFOA Summer 2022
Conference, Austin,
Texas*



*IGFOA 2004 Winter
Conference, Maui,
Hawaii*

THURSDAY, DECEMBER 12, 2023

7:00 a.m.



Buffet Breakfast

 Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

8:30 a.m.



Continuation of IGFOA Conference

 Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

 Kevin O'Keefe

Review results from Wednesday and overview of today's agenda

8:45 a.m.



Updates from DOI, Office of Insular Affairs

 Marina Tinitali, Deputy Policy Director, DOI/OIA

9:00 a.m.



Revitalizing Finance Office Performance Measures

 Debbie Milks, CPA

 Frank Crawford, CPA

 Jeanne Yamamura, CPA

This session will review existing finance office performance measures to enhance participant familiarity and understanding. Discussions will focus on the relevance and practical utilization of measures, with consideration given to linking them to citizen-centric reporting, engaging leadership, and implementing a peer review process to maintain momentum.

10:15 a.m.



Break

10:30 a.m.



Government Action Planning: Compile Action Steps

12:00 p.m.



Working Lunch

 Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

12:30 p.m.



Government Report-Outs and Next Steps

1:30 p.m.



Conference Wrap-Up

- *Advancing Government Action Plans*
- *Next Steps*
- *Conference Evaluations*

2:50 p.m.



Closing Remarks

- *Insular Govt Representative*

3:00 p.m.



Adjourn

PARTICIPANT LIST



American Samoa

Tina Va'a, *Department of Treasury*



CNMI

Angelina Phillips, Financial Analyst, *CNMI Office of Management and Budget*
Jazmin Camacho, Senior Financial Analyst, *CNMI Office of Management and Budget*
Jerry Deleon Guerrero, Senior Financial Analyst, *CNMI Department of Finance*
Pamela Marigmen, Senior Financial Analyst, *CNMI Department of Finance*
Ryan Camacho, Senior Financial Analyst, *CNMI Department of Finance*
Tracy Norita, Secretary of Finance, *CNMI Department of Finance*



FSM – National Government

Christina Elnei, Director, *Department of Treasury and Administration*
Neymi Makaya, Financial Management Specialist
Sohs John, Assistant Secretary, *Division of Budget and Economic Management*



FSM – Kosrae State

Lipar George, Director, *Department of Finance and Administration*



FSM – Pohnpei State

Kelly Keller, Financial Advisor, *Department of Treasury and Administration*
Ricky Carl, Senator, *Pohnpei State Legislature*
Shirley Ann Ligohr, External Assistance Coordinator, *Overseas Development Assistance Unit - Grants*
Sihna Lawrence, Director, *Department of Treasury and Administration*



FSM – Chuuk State

Jonas Paul, Director, *Department of Finance and Administration*
Renedgardo S. Mercencillo, Accounting Advisor, *Department of Finance and Administration*



FSM – Yap State

Gertrude Gootinan, Financial Advisor, *Office of Administrative Services*
Irene Laabrug, Chief of Finance & Treasury, *Office of Administrative Services*
Patricia Ruecho, Chief of Procurement & Property Management, *Office of Administrative Services*
Pius Talimeisei, Senator, *Yap State Legislature*
TBD, Legislative Budget Officer



Guam

Edward Birn, CPA, Director, *Guam Department of Administration*

Krystyna Ilagan, General Accounting Supervisor, *Guam Department of Administration*
Michael Cabral, General Accounting Supervisor, *Guam Department of Administration*

Palau

Darla Babauta, Chief of Finance & Accounting, *Ministry of Finance*
Jade Kloulchad, Senior Accountant, *Palau National Communications Corporation*
Kaleb Udui, Minister, *Ministry of Finance*
Leony Christman, Human Resource Specialist, *Ministry of Finance*
Mesiich Tiara F. Ngiramolau, *Economic Researcher, Ministry of Finance*
Sharnnel Sumang, Chief of Property & Supply, *Ministry of Finance*

Marshall Islands

Anthony Maika, Executive Councilman for Finance, *Kwajalein Atoll Local Government*
Ayako Yamaguchi-Eliou, PFM & Budget Specialist, *Ministry of Finance*
Betty Tibon-Imekita, Executive Council for Finance, *Kwajalein Atoll Local Government*
David Paul, Minister, *Ministry of Finance*
Gerald Zackios, Senator, *Republic of the Marshall Islands*
Jasmine Myazoe, Assistant Secretary, *Ministry of Finance*
Lenie Sigman, Chief Accountant, *SOE*
Neri Wase, Deputy Secretary for Core Financial Services

US Virgin Islands

Jamie Gaston, ARPA Grant Administrator, *Office of Management and Budget*
Julio Rhymer, Sr., Director, *Office of Management and Budget*

US Department of the Interior

Eunbin Morrison, Audit Liaison, *Office of Insular Affairs*
Marina Tinitali, Deputy Policy Director, *Office of Insular Affairs*
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Tanya Joshua, Deputy Director of Technical Assistance, *Office of Insular Affairs*

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Mark Sturton, Ph.D., Economist, *GSUSA*

Graduate School USA

Jason Aubuchon, Director, *PITI-VITI*
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ELDP Alumni at IGFOA 2024 Summer Meeting, Orlando, Florida

