



Island Government Finance Officers Association

## **ISLAND GOVERNMENT FINANCE OFFICERS' ASSOCIATION (IGFOA)**

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### **ANNUAL MEETING**

Embassy Suites at  
**CENTENNIAL OLYMPIC PARK HOTEL**  
Atlanta, Georgia

**JUNE 9-11, 2010**



**CONFERENCE REPORT**



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Annual Meeting  
Embassy Suites at Centennial Olympic Park Hotel  
**Atlanta, Georgia**  
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## ISLAND GOVERNMENT FINANCE OFFICERS' ASSOCIATION (IGFOA)

Annual Meeting  
Embassy Suites at Centennial Olympic Park Hotel  
**Atlanta, Georgia**  
**June 9-11, 2010**

### Executive Summary

Since 2000, the summer meeting of the Island Government Financial Officers' Association (IGFOA) has immediately followed the annual conference of the Government Finance Officers Association. This year the conferences were held in Atlanta, Georgia, from June 6th to June 11th, 2010. The theme for the 104th Annual Conference of the GFOA was "The Finance Officer's Role in Doing More with Less." This concept was especially relevant to the insular governments and was carried over to the IGFOA meeting. The objectives of the IGFOA meeting were to:

1. Review key issues and ideas presented during the GFOA Conference and discuss how they apply to the insular governments;
2. Review progress and plan for next steps on key financial management initiatives: Performance Measures for Finance Offices, status of the governments' Single Audits, and the governments' application of the Finance Office Assessment Tool;
3. Build and practice management skills in staff performance and career development; and
4. Develop action plans to address each government's highest priority issues in improving their performance and continuing progress on IGFOA's key financial management initiatives.

After welcoming remarks from Angel Dawson, Commissioner of Finance for the U. S. Virgin Islands and the current President of IGFOA, Ms. Charlene Leizear of the Office of Insular Affairs, and Mr. David Simpson, Director of International Programs at the Graduate School, participant identified and discussed the highlights of the GFOA conference. Some of the key issues from the GFOA conference were the effect ARRA funds will have on the cost and extent of the single audit, the expanding roles of the finance office, how to manage and account for capital assets, and the need to be alert for fraud, especially collusion among family members or friends.

Each island government gave an update on the status of its financial improvement projects. All of the governments except the U. S. Virgin Islands anticipate they will complete their audits on time. Most governments also expect to receive unqualified audits, although a few audits are still unclear whether they will be qualified or not. All of the governments are collecting performance measures to a greater or lesser extent, though the use of the measures to manage their finance offices is still tenuous. The Office of Management and Budget in the USVI used the Finance Office Assessment Tool to assess itself and identify its strengths and weaknesses.

Dr. Bonnie Garson, an instructor with the Graduate School and President of Garson International Training Consultants, presented a six hour course on managing for improved performance. The course covered several key components of managing—effective communication, techniques for managing multiple priorities, how to motivate staff, the role of performance feedback, and staff development. The lectures and in-class exercises highlighted critical management skills and provided the participants the opportunity to practice some of the skills with their colleagues.



Frank Crawford gave an update on GASB 54, Fund Balance and Governmental Fund Type Reporting. The standard has been in development and review for several years, but becomes effective June 30, 2010. The standard affects the way in which fund balances are reported and will impact all the island governments.

Debbie Milks reviewed the progress of each government in developing and using performance measures. After government status reports, the participants discussed the barriers to developing and using performance measures. Ms. Milks then led the governments through a planning process to determine what steps each would take to move their performance measurement projects forward.

The conference closed with a brief address from Ms. Tinitali, representing OIA. She thanked the participants for their willingness to travel such long distances to attend the meeting and for their hard work and commitment both during the conference and when they return to their home governments. Ms. Tinitali gave an update on events in OIA and re-emphasized the importance of continuing to make progress on single audits.

Participants rated the conference very positively, 4.7 on a 5-point scale and thanked the Graduate School and OIA for supporting the conference and their continued commitment to financial improvement in the islands.

## Background

In 1999 the Department of Interior's (DOI) Office of Insular Affairs (OIA) and insular government financial management officials decided to form the Island Government Finance Officers Association (IGFOA). The purpose of IGFOA was to promote improved financial management in the insular governments. The IGFOA was incorporated in the Commonwealth of the Northern Mariana Islands and its by-laws were approved in 2001.

Since 1999, IGFOA members have met at least annually to participate in professional development and networking activities and to establish an agenda for financial management improvement. The conferences also provided a forum for participants to discuss common issues and strategies, and to develop a shared agenda for training, organizational development, and technical assistance.

For the past few conferences IGFOA has focused on succession planning. The mobility of the younger island residents, the challenges with pay scale and the aging of many of the financial leaders have prompted the members to work specifically on building the finance management workforce for the future. With the resource constraints facing many of the governments, IGFOA members decided to focus this conference on how to do more with their current resources and staff. Thus an entire day was spent on managing for improved performance. In addition, the conference reviewed the governments' progress with some of the key on-going initiatives to improve operational performance—the Audit Improvement Project, the development and application of finance office performance measures, and use of the Performer. (See Appendix A for the complete conference agenda).



## Conference Goals

The theme for the 104th Annual Conference of the GFOA was “The Finance Officer’s Role in Doing More with Less.” This concept was especially relevant to the insular governments and was carried over to the IGFOA meeting. The objectives of the IGFOA Meeting were to:

1. Review key issues and ideas presented during the GFOA Conference and discuss how they apply to the insular governments;
2. Review progress and plan for next steps on key financial management initiatives: Performance Measures for Finance Offices, status of the governments’ Single Audits, and the governments’ application of the Finance Office Assessment Tool;
3. Build and practice management skills in staff performance and career development; and
4. Develop action plans to address each government’s highest priority issues in improving their performance and continuing progress on IGFOA’s key financial management initiatives.
5. The twenty-five IGFOA participants represented all of the insular areas except Chuuk. (See Appendix B for the Participant List.)

## Welcoming Remarks

Angel Dawson, Commissioner of Finance for the U. S. Virgin Islands and the current President of IGFOA, welcomed the participants to the conference and thanked the Department of Interior, the Office of Insular Affairs, the Graduate School, and the Pacific and Virgin Islands Training Initiative (PITI/VITI) for organizing and supporting the conference. Reflecting the theme of this year’s conference, “Doing More with Less,” the Commissioner commented on several activities ongoing in the Virgin Islands, including implementation of a payroll system, various political issues surrounding a \$500 million bond authorization for financing and recapitalization, and work on 2008 and 2009 audits, in which he and his staff are trying to do more with less. The Virgin Islands are working hard to get caught up with their audits. On behalf of the IGFOA group, the Commissioner encouraged all of the finance officers to work hard doing more in years to come.

Ms. Charlene Leizear welcomed the IGFOA members on behalf of the Department of the Interior’s Office of Insular Affairs. Ms. Leizear commented on the importance of being good stewards of federal funds and promoting the application of sound financial management and techniques. Financial responsibility is important to OIA, as are the improvements each of the insular governments continues to make towards improving their single audits. OIA is also pleased to see improvements in the reliability of financial data, particularly among those insular areas that have, and have maintained, unqualified audit opinions. Ms. Leizear expressed OIA’s appreciation of the efforts the island governments have made towards this end and challenged the IGFOA group to avoid becoming high-risk grantees.

Mr. David Simpson, Director of International Programs at the Graduate School, welcomed the group on behalf of the Graduate School and thanked the participants for attending the conference and the Department of the Interior for funding the meeting. Mr. Simpson noted the GFOA group has now been meeting for 104 years. He stressed the critical importance of bringing groups like these together to share experiences and best practices and to improve individual and institutional performance. Given this challenging time for governments, now is as important a time as ever to attempt to do more with less.



## Review of GFOA Conference Highlights

In some groups the participant identified the most important things they learned at the GFOA conference. The key points they mentioned were:

- ARRA funding makes the recipient programs high risk. Since all ARRA money is considered high-risk, when programs get ARRA money it increases the number of major programs that get in-depth audits and adds to the cost of the audit. The result may be more qualifications, more findings, and higher questioned costs.
- Transparency and ARRA. Be open, clear and concise, communicate what's happening and be accountable for the program you're managing.
- Risk of Collusion. One mitigating action is to ensure that people in key positions aren't related. Will be reviewed upon return to home islands.
- No Such Thing as too much communication. Messages need to be repeated.
- We Care. Going above and beyond with customer service to make sure communities understand how offices operate.
- Good internal controls and processes reduce costs.
- Expanding Finance Officers' Roles. Finance officers can benefit other programs by their involvement in economic planning and development.
- Discourage Micromanagement. Review current processes to improve efficiency without sacrificing internal controls.
- Reinforce importance of internal controls.
- Capital Assets, Maintaining Responsible Individuals—by centralized level or department level; need to establish thresholds for fixed assets. Also clarified distinction between capitalization and repair/maintenance.
- ARRA. No requirement to set up separate bank accounts for ARRA funds unless the grantor specifically requests it.
- First Aid and Fiscal Resilience. Importance of legislative support to enforce the budget.
- Fraud. Be alert. Managers should be aware of employee level of alertness, watching for fraud.
- Capital Assets: Defining, monitoring, maintaining, tracking. Need to complete physical inventory every two years.
- Business Process Management: Continually reassess SOPs, value-added or non-value-added tasks; non-value added, but necessary tasks.
- ARRA. Mostly status quo for now.
- Use recommended practices (not always "best").





- Minimize cost/time while maintaining service. Always look through areas of operational efficiency. 20% of people doing 80% of the work. Other 80%... overproduction, waiting, down-time, not utilizing people, inventory, transportation, extra processing.
- Economy will experience 180 degree turn by 2012.
- Forecasting: Focus on per capita metrics. Don't forecast by fund source, but forecast by household income.
- Establish appropriate parameters for economic incentives.
- Bridge – Reform – Transform
- Do more with less; expect success.

## Insular Government Updates

Prior to the conference, each government was asked to prepare a brief presentation on its progress on the IGFOA sponsored financial improvement activities. Specifically, the governments were asked to address these two questions:

1. What is the status of these IGFOA financial management improvement initiatives in your government-- Performance Measures for Finance Offices, status of the governments' Single Audits, and the governments' application of the Finance Office Assessment Tool?
2. What has your office accomplished since the December 2009 IGFOA

## Guam

The Guam Department of Administration is in the process of selecting its performance measures. Each manager was requested to identify measures that captured the most important tasks in their area of responsibility. One manager originally listed more than 100 measures. After refining the measures down to the most critical activities, the manager had reduced the list to about twenty measures. Guam emphasized the development of performance measures needs to be reasonable and achievable. They needed to break down short-term goals (monthly supervisors training) and long-term goals (work on fixed assets inventory, CAFR, SOPs)

Guam's audits will be issued on time. They have continued to use their 'best practices'--regular meetings, weekly updates, and follow up with component units and line departments.

Guam has also been implementing many of the recommendations from its Finance Office Assessment. They have been using Individual Development Plans for succession planning, staff development, and recruiting. Two staff have decided to return to school to get their Bachelor's Degrees and two others have decided to pursue post-graduate degrees. (See Appendix C for the Guam Status Report slide presentation.)



## American Samoa

American Samoa has focused on performance measure development. One successful measure has been on payroll. Management receives a biweekly payroll listing of who didn't get paid and why. As a result, phone calls on payroll have declined significantly. They are working on tracking and performance measures for travel, bank recons, budget, payroll, and AP aging.

The single audit is complete, with no questioned costs. They save five qualifications, but the number of findings has decreased. Grants are no longer cited on the audit. ASPA is having financial statement problems since their building was destroyed with tsunami.

## Kosrae

Kosrae's measures include bank recon, travel, fixed assets, advanced purchase, procurement receiving, fund status and encumbrance detail reports. Performance appraisals are 50% complete, and SOP development is ongoing.

The single audit will be released on time. They expect to receive unqualified opinions for financial statements and compliance, with no questioned costs. (See Appendix D for the Kosrae Status Report slide presentation.)

## U. S. Virgin Islands

In the U. S. Virgin Islands, Finance now has a performance measurement development plan. Due to two years audits ongoing, implementation of its payroll module, and bonding issues, most of the implementation of the performance measure plan will take place in July. Some of the measures that are planned to be implemented are:

- Operations and transaction processing--monthly bank reconciliations.
- Transaction processing--number of days to process cash reimbursements.
- Finance reporting--number of departments receiving fund reports.
- Staff education--the percentage of employees receiving continuing education.
- Documentation of SOPs—percentage of SOPs that are current, accurate, and written.
- Human Resource Programs—percentage of staff receiving employee appraisals.

The Virgin Islands are working on audits for two years. The FY-08 financial statement and single audit will be issued by mid-July. The audit was originally scheduled to be completed in April, but needed to conduct actuarial evaluation with issuance of GASB-45 and this analysis took longer than expected.

The FY-09 audit is expected to be completed in December of 2010, at which point the USVI will be completely caught upon its audits. The FY-10 audit should be completed by June 30, 2011, on time.

OMB modified the Finance Office Assessment Tool and used it to examine its own strengths and weaknesses. OMB rated itself lowest in processes—many are documented by memorandum, but with no formal, written SOPs and many written documents are out of date. OMB rated itself highest on getting the job done and its strong staff and leadership.





## Palau

Palau is finalizing its single audit preliminary findings with component units. It hopes to have draft audit completed by the end of this month, but may be making a request for an extension. Palau's Financial Management System (IDC) will be upgraded and staff will receive additional training.

Performance measures are not currently in place. SOPs are not currently in place, though memos and best practices are currently being used. Finance lost personnel last year and has begun cross-training among staff to address the lost skills. (See Appendix E for the Palau Status Report slide presentation.)

## Pohnpei

Pohnpei has developed measures in five areas:

- bank reconciliation
- receivables
- financial reporting
- FMIS
- single audit

They have already begun to collect and report data for many of these measures (see Appendix F for the Pohnpei Status Report slide presentation).

## CNMI

The CNMI has focused its performance measurement project on bank reconciliations. When the measurement process started, they averaged 45-40 days to complete bank recons. Now they are averaging 30-45 days to complete bank recons. The CNMI is now focusing its performance measurement project on Federal grants, trying to complete Federal Draw-downs faster and pay out federal grant funds to vendors and recipients quicker. (See Appendix G for the CNMI Status Report slide presentation.)

The CNMI currently has a draft of the single audit and it should be completed by June 30. They have two qualifications related to component units, but hope to have one corrected before the audit is issued. They have the same or similar findings (procurement, cash management, missing documents, etc.), though the number of findings has gone up. The audit is still reporting findings with small purchases and travel that the CNMI deems questionable. Finally, findings are organized by program, which will increase the number of findings even though the findings are the same as in previous years.

## Yap

Yap has received a draft of its single audit and expects it to be completed on time. The financials are unqualified while the compliance audit is qualified. They have the same findings as in previous years.

Yap has focused its performance measurement efforts on internal controls, like reconciliations between cash and the ledger, travel advances, and fund status reports.



## The Challenge of Leadership: Managing for Improved Performance

Dr. Bonnie Garson, an instructor with the Graduate School and President of Garson International Training Consultants, presented a six hour course on managing for improved performance. The course covered several key components of managing—effective communication, techniques for managing multiple priorities, how to motivate staff, the role of performance feedback, and staff development. The lectures and in-class exercises highlighted critical management skills and provided the participants the opportunity to practice some of the skills with their colleagues. (The course workbook can be found in Appendix H.)

### Overview

Dr. Garson provided a brief overview of the course. She led a discussion of the complex role of the manager and talked about the keys to being a successful manager. She emphasized the job of the manager is to get things done through others. Dr. Garson summarized the differences between managers in the past and manager of today. The highlights of the course are summarized below and the course materials are presented in the appendices. (See Appendix I for the Course Overview slides.)

The key components of managing are:

- Working with and through others
- Achieving organizational objectives
- Balancing effectiveness and efficiency
- Making the most of limited resources
- Coping with change

Unsuccessful managers get derailed by:

- Problems with interpersonal relationships
- Failure to meet business objectives
- Failure to build and lead a team
- Inability to change and adapt during a transition

Management success was determined by ability, motivation to manage, and opportunity. Management ability (to achieve organizational objectives) consists of:

- Leadership
- Communication Skills (oral, writing)
- Planning and Organizing
- Information Gathering and Problem Solving
- Decision Making
- Delegation and Control
- Self-Objectivity
- Lead others in new directions



Motivation to manage, the desire to succeed in performing managerial functions, is shown by:

- A favorable attitude toward superiors
- Willingness to assert oneself and take charge
- Ability to exercise power and authority
- Capacity to behave in a distinctive way
- A sense of responsibility
- The desire to be competitive

Leaders create a positive work environment by:

- Praise good performance
- Give encouragement
- Collaboration-teamwork
- Confirming behaviors
  - ♦ Courtesy
  - ♦ Active listening
  - ♦ Positive written communication

Critical leadership behaviors that lead to effective performance are:

- Challenge the process
  - ♦ Search for opportunities
  - ♦ Experiment, take risks
- Inspire a shared vision
  - ♦ Envision the future
  - ♦ Enlist others
- Enable other to act
  - ♦ Foster collaboration
  - ♦ Strengthen others
- Model the way
  - ♦ Set the example
  - ♦ Plan small wins
- Encourage the heart
  - ♦ Recognize individual contribution
  - ♦ Celebrate accomplishments





## Communication

Communication is the transfer of information and understanding. Managers must communicate in a way that ensures understanding. 'If you communicate in a way that is clear to you, it is clear to you. But not necessarily the person to whom you are talking.' (See Appendix J for the Communication Module slides.)

Some of the barriers to effective communication are:

- No big picture (objective)
- Different perceptions
- Meaning of words
- Incongruent non-verbal cues
- Poor listening skills
- No feedback
- Medium (e.g., e-mail, video/audio conf.)
- Physical barriers
- Inference vs. fact

To overcome these barriers,

- Send clear messages:
  - ♦ Use words carefully and avoid the use of abstract words
  - ♦ Use repetition and, when possible, parallel channels of communication
  - ♦ Send congruent verbal and non-verbal messages
  - ♦ Use appropriate timing to ensure your message is received
- Develop listening skills
  - ♦ Many misunderstandings in life are due to poor listening.
  - ♦ People listen at a 25 percent efficiency rate.
  - ♦ About 75 percent of the messages spoken by others are missed.
- Become an active listener
  - ♦ Develop a listening attitude
  - ♦ Focus your full attention
  - ♦ Clarify by asking questions
  - ♦ Feedback your understanding of the message



The benefits of effective communication are that it:

- Builds relationships
- Builds trust
- Builds respect
- Creates synergy
- Eliminates mistakes
- Builds motivation
- Reduces stress

### **Techniques for Managing Multiple Priorities**

Managers are confronted with many competing tasks and priorities every day. Working harder or longer is not effective solutions to these demands. Managers need to find ways to make themselves more effective and efficient. One technique for doing this is time management. The basic principles of time management are to:

- Define your mission
- Establish goals
- Make a daily “to-do” list
- Set priorities
- Schedule activities
- Delegate
- Set controls
- Follow-up

There are many different time management techniques and tools. Managers should select one of them and use it to help them manage their time and work smarter, not harder. (See Appendix K for the slides on the Managing Multiple Priorities.)



## **Motivation**

Motivation is an internal process that energizes, directs, and sustains behavior, a “Force” that causes us to behave in a particular way. To motivate staff, managers need to:

- Establish and communicate clear goals
- Articulate what a good job looks like
- Communicate that good performance is a journey not a destination
- Create supportive, problem-solving work environment
- Provide necessary resources to perform tasks
- Reward to encourage high performance consistent with organizational objectives
- Treat employees fairly
- Give timely, honest performance feedback
- Identify rewards that are salient to the individual/group
- Link attainment of outcomes with incremental, continuous improvement.
- Reward (including praise) improvement in performance in a timely manner.

(See Appendix L for the slides on Motivation.)

## **Performance Improvement**

Performance improvement involves both performance appraisal of individual employees and performance management. Performance appraisal is a process, typically performed annually by a supervisor for a subordinate, designed to help employees understand their roles, objectives, expectations, and performance success. Performance management is the process of creating a work environment in which people can perform to the best of their abilities. To improve performance in a sustainable way, performance appraisals and performance management must be aligned to reinforce organizational goals. (See Appendix M for the slides on Performance Improvement.)

## **GASB 54: Fund Balance and Governmental Fund Type Reporting**

Mr. Frank Crawford presented the changes that will be required by the new accounting standard GASB 54. He explained the overall requirements and changes and noted that each government should start reviewing its documentation and policies on fund balance reserves and special revenue funds.

Some specific highlights that the governments should keep in mind:

- The statement will be effective in the insular areas for the financial statements as of September 30, 2011.
- The changes are not as monumental as GASB34, but the governments should prepare early.
- There are multiple ways to present the government's financials and still be in compliance with GASB 54.
- The statement applies only to Governmental Funds, not the Business type funds.





- The statement applies only to Governmental Funds, not the Business type funds.
- All new fund balance classifications will be used the same across the governmental fund type columns. There will no longer be unrestricted or unassigned fund balance in any fund except the General Fund.
- GASB 54 is applied in “form” rather than “substance”. It applies to the presentation of the financial statements and not to how the government manages special revenue funds or defines restrictions on fund balance.
- The levels of fund balance-restricted, committed and assigned-can be removed only by the same level of authority and methodology which created the restriction, commitment, or assignment.
- As the budgets in the insular areas are laws passed by the legislative governing bodies, it follows that the carryover budget for encumbrances would be presented as a commitment by spending purpose (department).

(See Appendix N for GASB 54 Fund Balance Reporting slides.)

## **OIA Performance Measures Project**

Dr. Pat Keehley presented an update on OIA's Performance Measures Project. The project began several years ago to develop measures or indicators of OIA's performance. The performance measures will be used to 1) manage and make decisions related to the insular governments, 2) report to DOI and Congress on progress toward mission accomplishment, and 3) report in the budget.

OIA is responsible for accomplishing DOI's mission area, “Empowering Insular Communities.” OIA defined this mission area as having three supporting goals:

- Improving the quality of life
- Creating economic opportunities
- Promoting efficient and effective governance

OIA has tentatively selected a handful of measures aligned with each of these goals. The Graduate School is assisting OIA with the data collection process to establish a baseline of performance measures associated with “Improving the Quality of Life”. Measures for the remaining two are being developed within OIA. Between June 10, 2010 and July 31, 2010, Pat Keehley will be contacting the insular governments to collect the data. (See Appendix O for the OIA Performance Measures Project slides.)



## Finance Office Performance Management

Ms. Debbie Milks led the IGFOA group through a discussion on the Performance Management project. At the IGFOA meeting in December, 2009, the insular areas were tasked with selecting and collecting a set of performance measures for their finance operations. Each government presented their progress on this project to the group. Some of the offices found that competing priorities made it difficult to start this new initiative. The group discussed the challenges of collecting performance measures and the reasons why finance operations would benefit by overcoming the obstacles and implementing the use of measures. Ms. Milks provided an example using a measure to evaluate the collection rate of advances and receivables. Most of the governments have a significant percentage of their current assets tied up in receivables. Converting those receivables to cash would help alleviate cash flow problems.

The group also discussed the basics of what makes a useful measure:

- it should be helpful to the operations of the finance office,
- it should be relatively easy to collect,
- it should be a number, and
- it should have an associated target or benchmark.

Finally, a measurement plan should explain:

- how the measure will be collected (using a system report or a log book ,etc),
- who will be responsible for collecting measurement data,
- how often the measure is collected,
- who will receive the measurement report, and
- what the future action(s) would be.

Ms. Milks provided examples of finance office performance measures from Atlanta, San Francisco, Milwaukee and other cities. It was helpful to compare and contrast the usefulness of the measures and presentation format from these large cities. (See Appendix Q for the Finance Office Performance Management slides.)

## Finance Office Action Planning

After Ms. Milks' presentation on Finance Office Performance Management and the ensuing discussion, the finance office representatives worked within their government groups on action planning for performance measures. The Governments agreed to provide updates on the implementation of their action plans at the next IGFOA meeting in December. (See Appendices R-1 through R-9 for the action plans submitted by the governments.)



## Finance Office Performance Management

Ms. Marina Tinitali offered the closing remarks on behalf of the U. S. Department of the Interior. Although Ms Tinitali doesn't work directly on performance measures, she is responsible for the evaluations of the office. As OIA continues to develop performance measures, she encouraged the group to be aware of the impact and importance of performance measures.

Ms. Tinitali noted that the Office of the Inspector General has released a report on the Office of Insular Affairs, as has the Government Accountability Office. Both reports identified coordination issues that OIA hopes to resolve through work with the Outer Pacific Committee and other federal organizations.

Some of the recommendations from the audits, and OIA's responses, include:

- Reevaluation of the existing authority of OIA. OIA is asking the solicitor's office to determine whether OIA has the legal tools to do what it needs to do to fulfill its mission.
- Importance of performance measures within OIA. OIA focused on performance measures in a strategic plan from 2004, and are now developing more realistic measures.
- Recommended that OIA better identify the responsibilities of employees within OIA.
- 2010 was targeted as the year in which all insular areas will have timely audits. OIA would also like to see clean audit opinions by 2010 and would like to work with the insular areas towards this end. OIA would like to develop an action plan for the removal of every audit qualification and would like to use this plan to demonstrate progress. Ms. Tinitali will be sending letters to the insular governments upon her return to Washington, D.C., and future funding may be dependent on these action plans being developed and implemented.

Ms. Tinitali identified the need for additional training on GASB 54 and the New Fund Balance requirements. Given the scheduled meeting in December for GFOA, OIA and IGFOA should consider including additional staff members at the conference.

Finally, Ms Tinitali announced that OIA has reopened their field office in the United States Virgin Islands, and Basil Otley is staffing that office.

## Closing Remarks

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## Conference Evaluation

At the end of the conference, participants completed an evaluation rating the conference on several dimensions and providing comments to open-ended questions (see Appendix S for a full Summary of the Conference Evaluations). On the key evaluative dimensions, the participants rated the conference extremely highly. On a scale of 1 - 5, with 5 being the highest score and 1 being the lowest score, the average ratings were:

- 1) The GFOA conference sessions were relevant and timely.  
Score: 4.4
- 2) The IGFOA conference sessions were relevant and timely  
Score: 4.7
- 3) The conference's objectives were substantially met.  
Score: 4.5
- 4) Logistics for bringing participants to and from Kona were handled satisfactorily.  
Score: 4.7
- 5) The conference site (hotel) was comfortable and conducive to the meeting.  
Score: 4.6
- 6) Support services by the Graduate School staff during the conference were handled well and in a timely manner.  
Score: 4.7

The narrative comments about the conference were equally positive. Participants particularly liked the sessions on leadership training, performance management, and GASB 54.



## Appendix A : Agenda

### ISLAND GOVERNMENT FINANCE OFFICERS' ASSOCIATION (IGFOA)

#### Annual Meeting

#### Embassy Suites at Centennial Olympic Park Hotel

#### Atlanta, Georgia

#### June 9-11, 2010

The theme for the 104th Annual Conference of the GFOA is "The Finance Officer's Role in Doing More with Less." This concept is especially relevant to the insular governments and will carry over to the IGFOA meeting. The objectives of the IGFOA Meeting are to:

- Review key issues and ideas presented during the GFOA Conference and discuss how they apply to the insular governments;
- Review progress and plan for next steps on key financial management initiatives: Performance Measures for Finance Offices, status of the governments' Single Audits, and the governments' application of the Finance Office Assessment Tool;
- Build and practice management skills in staff performance and career development; and
- Develop action plans to address each government's highest priority issues in improving their performance and continuing progress on IGFOA's key financial management initiatives.

#### Sunday, June 6

10:00 – 11:30 am

Overview of GFOA Conference/IGFOA Meeting

Legacy A & B Ballroom

#### Introductions

Review of GFOA Conference

Review of IGFOA Meeting

#### Wednesday, June 9

12:10 pm

GFOA Conference Ends

Lunch on Own

1:30 – 1:45 pm

Opening of IGFOA Meeting

(Legacy A & B Ballroom)

#### Welcome Remarks:

Commissioner Angel Dawson, IGFOA President, U.S. Virgin Islands  
Department of Finance

Charlene Leizear, Director of Technical Assistance, U.S. Department of  
Interior/Office of Insular Affairs Representative

David Simpson, Director, International Institute, Graduate School



10:00 – 11:30 am	<p>Overview of GFOA Conference/IGFOA Meeting Legacy A &amp; B Ballroom</p> <p><a href="#">Introductions</a></p> <p>Review of GFOA Conference Review of IGFOA Meeting</p>
1:45 - 2:00 pm	<p>Review agenda and introductions Steve Medlin, Facilitator</p>
2:00 – 2:45 pm	<p>Review GFOA Conference Highlights Moderators: Debbie Milks and Steve Medlin</p> <p><a href="#">Small Group Discussions:</a></p> <ol style="list-style-type: none"><li>1. What were the most important ideas, concepts, issues, or practices you heard about during the GFOA Conference?</li><li>2. How do they apply to you and your government?</li></ol> <p>Small Group Presentations</p>
2:45 – 3:00 pm	<p>Break</p>
3:00 - 4:15 pm	<p><a href="#">Insular Government Updates</a></p> <p>Moderator: Debbie Milks, CPA</p> <ol style="list-style-type: none"><li>1. What is the status of these IGFOA financial management improvement initiatives in your government-- Performance Measures for Finance Offices, status of the governments' Single Audits, and the governments' application of the Finance Office Assessment Tool?</li><li>2. What has your office accomplished since the December 2009 IGFOA conference on Maui with regards to these initiatives?</li></ol> <p><a href="#">Presentations (10 minutes each):</a></p> <p>American Samoa Commonwealth of the Northern Mariana Islands Federated States of Micronesia Guam Republic of the Marshall Islands Republic of Palau U.S. Virgin Islands</p>
4:15 – 5:00 pm	<p><a href="#">The Challenge of Leadership: Managing for Improved Performance</a> (Overview)</p> <p>Dr. Bonnie E. Garson</p>
5:00 – 5:15 pm	<p><a href="#">Wrap up Day One and Prepare for Day Two</a></p>





6:30 pm

[Group Dinner – Wisteria Restaurant](#)

Meet in front of the Embassy Suites Hotel at 6:30 pm for bus ride to the Restaurant

**Thursday, June 10**

8:30 – 8:45 am

[Review results from Wednesday and overview of Thursday's agenda](#)

8:45 – 10:15 am

The Challenge of Leadership: Managing for Improved Performance  
Dr. Bonnie E. Garson

10:15 – 10:30 am

Break

10:30 am – 12:00 pm

[The Challenge of Leadership: Managing for Improved Performance](#)  
Dr. Bonnie E. Garson

12:00 – 1:15 pm

[Lunch \(To Be Provided\)](#)

(IGFOA Executive Board to Meet over Lunch)

1:15 – 2:45 pm

[The Challenge of Leadership: Managing for Improved Performance](#)  
Dr. Bonnie E. Garson

2:45 – 3:00 pm

[Break](#)

3:00 -4:45 pm

[GASB 54: Fund Balance and Governmental Fund Type Reporting](#)  
Frank Crawford, CPA

4:45 – 5:00 pm

Wrap up Day Two and Prepare for Day Three

**Friday, June 11**

8:30 – 8:40 am

Review results from Thursday and overview of Friday's agenda

8:40 – 9:00 am

[DOI / OIA Performance Measures Project Update](#)  
Dr. Patricia Keehley

9:00 – 10:15 am

Finance Office Performance Measures  
Moderator: Debbie Milks, CPA

10:15 – 10:30 am

[Break](#)

10:30 – 11:45 am

Finance Office Action Planning  
Government Break-Out Groups

11:45 – 12:30 pm

[Working Lunch](#)

12:30 – 1:30 pm

[Government Report Outs](#)

1:30 – 2:00 pm

[Conference Wrap-up and Evaluations](#)

2:00 pm

[Adjourn](#)



## **Appendix B - Participant List**

### **ANNUAL CONFERENCE OF THE Island Government Finance Officers' Association (IGFOA) in conjunction with the Government Finance Officers' Association (GFOA) Conference Atlanta, Georgia June 9 – 11, 2010 PARTICIPANT LIST**

#### **American Samoa**

Logovi'i Magalei, Treasurer, Department of Treasury  
Carri-Lee Magalei, Senior Accountant, Department of Treasury  
Alapasa Tuato'o, Grants Manager, Department of Treasury  
Salu Tuigamala, Deputy Director, Territorial Office of Fiscal Reform  
Tali longi-Amituana'i, Senior Accountant, Territorial Office of Fiscal Reform

#### **CNMI**

Robert Schrack, Acting Secretary of Finance, Department of Finance  
Vicky Villagomez, CIP Administrator, Office of Management and Budget

#### **Guam**

Lourdes Perez, Director, Department of Administration  
Kathy Kakigi, Controller, Department of Administration  
Mike Cabral, Department of Administration  
Corey Diaz, Department of Administration  
Doris Flores Brooks, Public Auditor

#### **Pohnpei State**

Thomas Pablo, Director, Department of Finance and Administration

#### **Yap State**

Maria Laaw, Director, Office of Administrative Services

#### **Kosrae State**

Tiser Reynold, Director, Office of Administration and Finance

#### **Republic of the Marshall Islands**

Jack Ading, Minister of Finance  
Jefferson Barton, Secretary of Finance

#### **Republic of Palau**

Kerai Mariur, Vice President/Minister of Finance, Ministry of Finance  
Priscilla Soalablai, Controller, Ministry of Finance



### **U.S. Virgin Islands**

Angel Dawson, Commissioner, Department of Finance

Valdamier Collens, Executive Assistant Commissioner, Department of Finance

Claudette Farrington, Deputy Director, Federal Grants Management Unit, Office of Management and Budget

Denise Rhymer, Special Assistant, Office of Management and Budget

### **U.S. Department of the Interior/Office of Insular Affairs**

Charlene Leizear, Director of Technical Assistance

### **Graduate School**

David Simpson, Director, International Institute

Stephen Latimer, Program Manager

Jason Aubuchon, Project Manager

### **Resource Consultants**

Dr. Steve Medlin, Facilitator

Deborah Milks, CPA

Frank Crawford, CPA

Dr. Bonnie Garson



## Appendix C - Guam Status Report

### *Government of Guam*

#### *Department of Administration*

*IGFOA*

*June 2010*

### *Finance Office Performance Measures*

- *Definition*
  - *Tie in to performance evaluation*
  - *Customer Service*
    - *Quarterly training*
- *Short term goals*
  - *Monthly supervisors meeting*
- *Long term goals*
  - *Fixed Assets/Inventory*
  - *CAFR*
  - *Standard Operating Procedures*





## *Finance Office Assessment Tool*

### *Individual Development Program (IDP)*

- \* *Succession Planning*
- \* *Recruit Senior Staff at Deloitte and Touché*
- \* *Motivated 4 employees to pursue higher education*
  - a) *two undergraduate degrees*
  - b) *two graduate degrees*

## *Audit Improvement Project*

- *Will your audit be issued on time?*
  - *Yes, before the end of June 2010*
- *Have you received your draft findings?*
  - *Yes, first draft finding was in April 22<sup>nd</sup> and second draft finding in May 24<sup>th</sup>.*
- *Were there any different issues than in prior year?*
  - *Same issues where presented from Prior Year*



## *Continuation!!!*

- *What continues to be the “best practice” in your audit?*
  - *Meetings (DOA, Independent Auditors, and Agencies)*
  - *Weekly Updates*
  - *Follow up*





## Appendix D - Kosrae Status Report

# GOVERNMENT OF KOSRAE FEDERATED STATES OF MICRONESIA

FINANCE OFFICE PERFORMANCE  
MEASUREMENTS AND SINGLE AUDIT  
UPDATES  
IGFOA MEETING  
JUNE 9, 2010, ATLANTA, GEORGIA

## Project Outlook

- Project communicated through internal directive to all staff
- Measures were selected to enhance process improvements
- Quarterly reports are required



## Measures

- Bank/Travel/Fixed Asset Register Recon are current (April 2010)
- Advance Purchase and Procurement Receiving Report Recon are current
- Fund Status/Encumbrance Detail Reports Recon are current
- Staff training ongoing (1 attending BA program @ UOG; others ongoing)

## Measure cont.

- Job appraisal done @ 50%
- Budget/Finance SOP ongoing





## Single Audit

- Will be issue on time (Draft issued)
- 2 Findings (Investment and Procurement)
- Unqualified Opinions for Financial Statements and Compliance
- No Question Cost

KULO MA LULAP



## Appendix E - Palau Status Report

# Republic of Palau

## Ministry of Finance Update

### I. ROPNG Single Audit update

- Currently working with component units on preliminary findings resolutions
- Held numerous meetings with respective departments and agencies on corrective action plans
- MoF is constantly doing follow up with the component units to ensure that audit final draft is out on time.



## II. MOF Financial Management System Upgrade

- IDC IT Technical Team to arrive in Palau next week
  - Hardware and software upgrade
- IDC System Training Team
  - Will be in Palau the following week for FMS training

## III. Performance Measures for Ministry of Finance

- MOF does not have performance measures in place, with the exception of the annual performance budget, which is done annually.
  - Which contributed to improved productivity and accountability of expenditures
  - Component units and departments are now required to support and justify their procurement requests.
  - FY2011 Budget was submitted to Palau Congress at approx. 9% less than FY10 Budget.





### III. Performance Measures for Ministry of Finance (cont'd)

- MOF is currently reviewing and revising its
  - Procurement Regulations
  - Travel Policies
  - Personnel Rules & Regulations
  - SOP – including Internal Control Policies
    - None in place – currently compiling pertinent data for SOP formulation and implementation

### IV. What new within the Ministry of Finance?

- Due to shortage of staff we implemented:
  - Cross Training within each division staffs
  - Delegate more responsibilities to staffs
  - Continue to recruit new staff to replace retirees





## Kom Kmal Mesulang



## Appendix F - Pohnpei Status Report

# POHNPEI STATE GOVERNMENT

DEPARTMENT OF TREASURY AND  
ADMINISTRATION  
PERFORMANCE IMPROVEMENT  
PROJECT

## PERFORMANCE MEASURES

- BANK RECONCILIATION
- RECEIVABLES
- FINANCIAL REPORTING
- FMIS
- SINGLE AUDIT



## BANK RECON

- AS OF APR2010

- G/F 90%
- PAYROLL 90%
- SECTOR 90%
- ALL OTHERS 85%

• ONLINE ACCESS

## RECEIVABLES

- TRAVEL ADVANCES
- GRANT REIMBURSEMENTS



## FINANCIAL REPORTING

- **FUND STATUS REPORTS**
  - **SOFT COPIES**
  - **HARD COPIES**

## FMIS ACCESSIBILITY

- **FIRST PHASE**                      **100% COMPLETED**
- **SECOND PHASE**                **ON -GOING (TO BE COMPLETED BY THE END OF FISCAL YEAR)**
- **FINAL PHASE**                    **DIAL ACCESS**





## SINGLE AUDIT

- DRAFT AUDIT
  - FINANCIALS
  - COMPLIANCE

## CONCLUSION

- THANK YOU. KALAHANGAN



## Appendix G - CNMI Status Report slide presentation

# CNMI CIP OFFICE

## What's at Stake?

- \$53 million at Fiscal Year end 2009;
- Additional \$10.995 million for Fiscal Year 2010



## Consequences of our inaction:

- OIA gave the CNMI the ultimatum to perform or risk losing future allocation

## What measures did we select?

- Identify projects that can be solicited utilizing the shorten solicitation period (14 days) from those that will require (30 days) authorized by our Procurement Regulations;
- Solicit at least one project per week through open competition;
- Review bids to determine the most responsible responsive bidder;
- Establish selection committee for RFP's and set evaluation schedule to determine highest ranking proposer and conduct interviews;
- Process contract immediately upon approval by Procurement and Supply;



How frequently do we require the measurement reports?

- We follow through every Monday

How do we use the measures to help us manage our operations?

- We stay on track;
- We enforce performance period of contracts





## Appendix H - Training Manual

**IGFOA Conference**

**June 9-11, 2010**

**The Challenge of Leadership:**

**Managing for Improved Performance**

**Presented by Dr. Bonnie Garson**



## Opening Exercise:

**Instructions:** In pairs, select one “saying” (from the following 10) that you both find interesting. How would you apply it to the role of a manager in your workplace? After five minutes we will convene as a total group and have a brief discussion.

1. O ka makapo wale no ka mea hapapa i ka pouli.  
Translation: **Only the blind gropes in the darkness.**
2. I mohala no ka lehua i ke ke'ekehi 'ia e ka ua.  
Translation: **The Lehua blossom unfolds when the rains tread on it.**
3. Pupukahi i holomua.  
Translation: **Unite to move forward.**
4. E lauhoe mai na wa'a; i ke ka, i ka hoe; i ka hoe, i ke ka; pae aku i ka 'aina.  
Translation: **Paddle together, bail, paddle; paddle, bail; paddle towards the land.**
5. I ka 'olelo no ke ola, i ka 'olelo no ka make.  
Translation: **In speech is life, in speech is death.**  
Explanation: In ancient Hawai'i, a kahuna 'ana'ana could pray someone to death or counter another's death prayer. The saying tells the Hawaiians that words can either be a source for healing or destroying and so we need to be careful with our words.
6. He puko'a kani 'aina.  
Translation: **A coral reef (hardens/strengthens/sounds out) into land.**
7. He lawai'a no ke kai papa'u, he pokole ke aho; he lawai'a no ke kai hohonu he loa ke aho.  
Translation: **A fisherman of shallow seas uses only a short line; a fisherman of the deep sea uses a long line.**
8. A'ohe hana nui ka alu'ia.  
Translation: **No task is too big when done together.**
9. Lawe i ka ma'alea a ku'ono'ono.  
Translation: **Acquire skill and make it deep.**
10. Maka'ala ke kanaka kahea manu.  
Translation: **A man who calls birds should always be alert.**



## Agenda for Training Program

4:15-5:00 PM June 9

### **Overview of Management Training**

Discuss the complex role of the manager  
Determine the keys to success

8:45-10:15 June 10

### **Communicating with Impact and Power**

Identify the barriers to effective communication  
Operationalize effective manager employee communication

10:30-12:00

### **Creating a high performance workplace**

Techniques for managing multiple priorities

1:15-2:45

### **Assess the motivation factors leading to high productivity**

Discuss the role of performance feedback

4:15-5:00

### **Craft individual development plans**

Establish an action plan for your goals  
Summarize, questions and discussion



## Communication

### Story A

John Phillips, the research director of a Midwestern food products firm, ordered a crash program of development on a new process. He gave three of his executive's authority to spend up to \$50,000 each without consulting him. He sent one of his best men, Harris, to the firm's west coast plant with orders to work on the new process independently. Within one week, Harris produced a highly promising new approach to the problem.

### Statement about Story A

- |   |   |   |   |
|---|---|---|---|
| 1. Phillips sent one of his best men to the west coast plant.   | T | F | ? |
| 2. Phillips overestimated Harris' competence.   | T | F | ? |
| 3. Harris failed to produce anything new.   | T | F | ? |
| 4. Harris lacked authority to spend money without consulting Phillips.  | T | F | ? |
| 5. Only three of Phillips' executives had authority to spend money without consulting Phillips.   | T | F | ? |
| 6. The research director sent one of his best men to the west coast plant.  | T | F | ? |
| 7. Three men were given authority to spend up to \$50,000 each without consulting Phillips.   | T | F | ? |
| 8. Phillips had a high opinion of Harris.   | T | F | ? |
| 9. Only four people are referred to in the story.   | T | F | ? |
| 10. Phillips was research director of a food products firm.   | T | F | ? |
| 11. While Phillips gave authority to three of his best men to spend up to \$50,000 each, the story does not make clear whether Harris was one of these men. | T | F | ? |





## Listening assessment

**Directions:** Read the questions listed below and rate yourself on each of the listening characteristics using the following scale?

Always	=	4 points
Almost always	=	3 points
Rarely	=	2 points
Never	=	1 point

Listening Characteristics	Responses
1. Do I allow the speaker to express his or her complete thoughts without interrupting?	4 3 2 1
2. Do I listen between the lines, especially when conversing with individuals who frequently use hidden meanings?	4 3 2 1
3. Do I actively try to develop retention ability to remember important facts?	4 3 2 1
4. Do I write down the most important details of a message?	4 3 2 1
5. In recording a message, do I concentrate on writing the major facts and key phrases?	4 3 2 1
6. Do I read essential details back to the speaker before the conversation ends, to insure correct understanding?	4 3 2 1
7. Do I refrain from turning off the speaker because the message is dull or boring, or because I do not personally know or like the speaker?	4 3 2 1
8. Do I avoid becoming hostile or excited when a speaker's views differ from my own?	4 3 2 1
9. Do I ignore distractions when listening?	4 3 2 1
10. Do I express a genuine interest in the other individual's conversation?	4 3 2 1



### Listening characteristics - scores

How did you rate as a listener? If you scored 32 or more points, you are an excellent listener--a positive receiver of ideas through listening. A score of 27 to 31 makes you a better-than-average listener. A score of 22-26 points suggests that you need to consciously practice listening. It is a signal that there are weaknesses that need to be eliminated. If you scored 21 points or less, many of the messages that you receive are probably garbled and are not likely to be transmitted effectively. By consciously working to eliminate the "never" and "rarely" responses, you should significantly improve day-to-day operations and your relations with subordinates, co-workers and superiors.

Besides taking the listening quiz yourself, you should encourage your subordinates to take it. Encourage them to rate themselves and to refer to the quiz as they work to change their listening behavior. The listening evaluation quiz can help both you and your employees assess the department's listening competency and identify specific areas that need improvement. Consider how much your business and managerial abilities improve if everyone in your organization listened effectively each day. When was the last time you really listened to those around you? Why not start listening today?



## Feedback

Feedback is the way of helping other persons to consider changing their behavior. It is communication to a person which gives her/him information about some aspect of her/his behavior and its affect on you.

Feedback is the way of helping other persons to consider changing their behavior. It is communication to a person which gives her/him information about some aspect of her/his behavior and its affect on you.

### Rules for Giving Feedback:

1. Descriptive rather than evaluative.
2. Specific rather than general.
3. Requested rather than imposed.
4. Receiving it requires listening.

**Directions:** In your group, identify what makes the following messages ineffective. Rewrite the statements using the four rules of giving feedback.

1. Your subordinate has embarrassed you by an ineffective presentation to your client: "Your presentation seemed a little weak; maybe you didn't prepare enough."
2. Your subordinate has misplaced a report: "You're always losing stuff. I'm sick and tired of you never keeping anything straight around here."
3. Your subordinate is leaving for an important meeting: "Now, for 'Pete's' sake, don't goof it up this time."
4. Recently your subordinate's work has been markedly poor: "What is going on with you? It seems to me you aren't even trying to do a good job lately."
5. Your subordinate has been on the phone on a personal call for a seemingly interminable period of time: "I thought you had some work to get out."
6. Your coworker keeps complaining about the temperature, the noise, uncomfortable furniture, size of the office: "Boy, you're the worst griper I've ever seen."



## Managing Multiple Priorities

### The case of the missing time

At about 7:30 a.m. on a pleasant workday, Larry Legal swung his car out of his driveway and headed toward his office some 20 to 30 minutes away (if traffic wasn't tied up). Larry liked this trip since it gave him a chance to think about his up-coming day and do some planning. He was thinking about some upcoming case deadlines and those projects with no deadlines when he entered traffic and the news came on the car radio. He thought as he pulled into the parking lot the last commercial he heard was really stupid and the music was getting worse each year, not like the good old days, when you could just listen and still do other things. It occurred to him that there should be a station that played that kind of music. He should write a letter about that to—and at that moment he was pulling into his parking space.

As he walked to the office, he decided this was the day he would set priorities on his time and really get going on the new computer analysis project the Central Office had been asking for. He had been meaning to get at it several months ago since the rental contract was coming up soon, but it really takes time since it must be thought out and outlined before he really could get others involved.

When he entered the office, the receptionist said the Office Services Manager wanted to see him, so he walked to the service department where Jackie Jones told him the new secretary did not show up again and that this was one of those summer temps the human resources department had hired. They don't call, just don't come in and expect their job to be waiting for them when they come back. Larry told Jackie to call HR for a replacement, but Jackie asked if Larry would do it since he always got a hard time and no action. Larry said O.K.

Larry then went to his office where his secretary who handed him the day's mail and started explaining why the reports he asked for weren't typed greeted him—it was the computer. She knew of a new model, which was much better, wouldn't break down and came in colors, which would go better with the office. She wondered if he would talk to the salesman so they could bring one in for trial. Larry said O.K. and scheduled an appointment for that afternoon.

Was night work the answer? Yet he had little time with the meetings of organizations he was active in and then there was his family, they needed some of his time; he hardly had any time for his hobbies, reading or even watching TV for a little relaxation. As he reentered his driveway that evening it seemed to Larry that he hadn't even left.

### Questions

1. What is Larry's time problem?
2. How has it developed?
3. What solutions would you suggest to Larry?





## Principles of time management

1. Define your mission
2. Establish goals
3. Make a daily “to-do” list
4. Set priorities
5. Schedule activities
6. Delegate
7. Set controls
8. Follow-up



## Mission/purpose statement

- States the overall reason for the existence of your job in terms of results.
- Identifies scope of work in output terms.
- Describes general purpose and values.
- Written briefly and clearly.
- Shows direction.
- States major results or priority based on the current situation.
- Relates your job to the department/division/organization.

## Time management technique # 1: define your mission

The purpose of my job:

Paying attention to your mission will keep you focused on the important parts of your job.

## Planning is ...

- |                             |  |
|-----------------------------|--|
| <u>deciding</u>             | - Decision making, making choices, selecting alternatives. |
| <u>in advance</u>           | - Anticipating future, preventing crisis.                  |
| <u>what is to be done</u>   | - Setting goals and objectives. Why a job should be done.  |
| <u>how is it to be done</u> | - Steps, sequences, when, who, what, where.                |

## Time management technique #2: set goals (mission related)

### Goal setting exercise

1. Write down a goal that is very important to get your job done and one that you would like to accomplish in the next six months. Remember the "SMART" criteria for writing a goal (Specific, Measurable, Attainable, Realistic, Trackable):
2. Goals just don't happen. List the major activities that you will perform to ensure goal completion:
3. Identify the priorities of each activity using the "ABC" system (A=high priority, B=medium priority, C=low priority):



## Force field analysis: ensuring accomplishment of goals

### Goal

DRIVING FORCES	RESTRAINING FORCES

What will you do to reduce the restraining forces and/or enhance the driving forces to ensure accomplishment of your goal?

*What are the benefits from using this system? Why not just keep this “stuff” in your head?*

### ***Consequences of not planning***

- Lower output
- Higher costs
- More pressure from higher management
- Poor quality
- Poor customer service
- Dissatisfied employees
- Misunderstandings and confusion



### Time management technique # 3: create a time log

1. Where does my time go?
2. Where should my time go?
3. How can I use my time better?

#### IMPORTANT

#### NOT URGENT

IMPORTANT	<b>I. ACTIVITIES</b> <ul style="list-style-type: none"><li>• Crises</li><li>• Pressing Problems</li><li>• Deadline-driving projects</li></ul>	<b>II. ACTIVITIES</b> <ul style="list-style-type: none"><li>• Preparation</li><li>• Crisis prevention</li><li>• Values clarification</li><li>• Planning</li><li>• Relationship building</li><li>• True re-creation</li></ul>
NOT IMPORTANT	<b>III. ACTIVITIES</b> <ul style="list-style-type: none"><li>• Interruptions, some phone calls</li><li>• Some mail, some reports</li><li>• Some meetings</li><li>• Many proximate pressing matters</li><li>• Many popular activities</li></ul>	<b>IV. ACTIVITIES</b> <ul style="list-style-type: none"><li>• Trivia, busy work</li><li>• Junk mail</li><li>• Some phone calls</li><li>• Time wasters</li><li>• "Escape" activities</li></ul>

#### Analysis of your time log

1. How much time is spent in Q I - Q IV?
2. How much time is spent Managing vs. Doing?
3. What am I doing that doesn't really have to be done?
4. What am I doing that could be done by someone else?
5. What am I doing that could be done more efficiently?
6. What am I doing that wastes time of others?
7. What am I doing that is not directly related to my mission?
8. What am I doing that is not directly related to my goals?





## Time management technique #4: make a daily to-do list with priorities (related to goals)

### The pareto time principle

“In any series of elements to be controlled, a selected small fraction, in terms of numbers of elements, always account for a large fraction, in terms of effect.”

### Criteria for setting priorities

- How does the task relate to the goal?
- What is its immediacy?
- Who is claiming your time?
- What do you feel like doing?
- What is the nature of the task?

## Time management technique #5: schedule activities

Projects with built-in deadlines (court cases, etc.) are easier to schedule. Make sure to schedule “client requests” that have no apparent deadline.

## Time management technique # 6: delegate

### Delegation questionnaire

Please read each item and indicate whether you **AGREE (A)** or **DISAGREE (D)**. **This is your opinion. After you have marked your questionnaire,**

**Compare your responses with your team.**

Agree or Disagree

- |       |   |
|-------|---|
| _____ | 1. Delegation multiplies effort through the division of duties.                               |
| _____ | 2. Responsibility can be assigned and is primarily position-related.                          |
| _____ | 3. A superior cannot delegate authority.  |
| _____ | 4. A “delegatee” cannot be held liable or answerable for the outcome of tasks.                |
| _____ | 5. It takes more time and effort to delegate and explain jobs than it does to do them myself. |
| _____ | 6. The ultimate accountability for subordinates’ mistakes rests with the supervisor.          |



- \_\_\_\_\_ 7. Delegating routine duties gives the boss and my subordinates the impression that I am lazy.
- \_\_\_\_\_ 8. Secure people tend to make be good delegators.
- \_\_\_\_\_ 9. Delegation should be used as a means to develop subordinates to complement your strengths.
- \_\_\_\_\_ 10. Effective delegation rests on attitude. The delegator must be intellectually and emotionally convinced that it is his/her job to get most of the work done through other people.

**The following can be delegated:**

- \_\_\_\_\_ 11. Routine decisions or decisions you make most frequently.
- \_\_\_\_\_ 12. Functions for which you are least qualified.
- \_\_\_\_\_ 13. Collections of “odds and ends” or boring tasks.
- \_\_\_\_\_ 14. Disciplinary functions.
- \_\_\_\_\_ 15. Tasks you dislike the most.
- \_\_\_\_\_ 16. Jobs you cannot control.
- \_\_\_\_\_ 17. Jobs that have been delegated specifically to you.
- \_\_\_\_\_ 18. Tasks that add variety to subordinates’ jobs.
- \_\_\_\_\_ 19. Decisions which involve major objectives in your office.
- \_\_\_\_\_ 20. Areas in which subordinates need strengthening.

**What to delegate?**

Make a list of the different tasks you routinely perform. Some of these tasks cannot be delegated, but many of them can. A task can be delegated when it meets these three guidelines:

1. **Routine:**  
You can delegate any task that is done repeatedly in exactly the same way.
2. **Clear Instructions**  
If you can write out clear instructions for accomplishing a task and can make all necessary information easily available to someone else, the task can be delegated.
3. **Available Learner**  
If you have an employee who is capable of learning and performing the task and is willing to accept responsibility for it, it should be delegated.

The **Self-Assessment: Attitudes for Delegation** will help you discover any areas in your attitude or behavior that you would like to modify to make delegation easier.



## The six degrees of delegation

Many managers feel that once a delegation has been made, the decision has passed completely out of their hands. For this reason they resist delegating.

We have been stressing that in real delegation the decision-making authority is passed along with the accountability for results. Authority can be delegated in differing degrees. You will entrust certain subordinates with more authority than others. The nature of some assignments will dictate that you hold onto greater or lesser degrees of authority. Particularly in becoming comfortable with the idea of delegating you may want to go into it gradually, delegating greater degrees of authority as you develop. The degree of delegation you use will depend on you, the situation, and the competence and commitment of the "delegatee."

### Six degrees of delegation:

1. Look Into Problem—Report All the Facts to Me; I'll decide what to do.
2. Look Into Problem—Let Me Know Alternative Actions, Include Pros And Cons Of Each And Recommend One For My Approval.
3. Look Into Problem—Let Me Know What You Intend To Do; Don't Take Action Until I Approve.
4. Look Into Problem—Let Me Know What You Intend To Do; Do It Unless I Say No.
5. Take Action—Let Me Know What You Did.
6. Take Action—No Further Contact With Me Necessary.

### Delegation plan

Use this to set a specific goal for using delegation in your work. Writing out your plan produces commitment. Select a task that you usually do yourself but could delegate.

- Name the task:
- I will delegate it to:
- What do I need to do to prepare this person?
- Which degree of delegation will I use?
- How will I track performance without micromanaging?
- How will I benefit by delegating this task?



## Time management technique #7: maintain control and follow-up

### Questions to ask ourselves

- How much time do I spend getting in and out of activities?
- How much time do I spend filling other people's emotional demands?
- How much time do I spend on the telephone?
- How much time is spent on breaks, lunch, etc.?
- How much time is actually spent DOING?

### Planning your time

#### 1. KNOW HOW YOU SPEND TIME

- Record—every half hour of the day
- Two weeks
- Don't wait until the end of the day—you forget

#### 2. ANALYZE YOUR TIME

- How much time is spent on the trivial?
- How much time is actually spent DOING?
- Am I doing the necessary things?
- Am I wasting other people's time?
- Are other people wasting my time?
- Am I handling the same things more than once?
- Am I doing what could be delegated?

#### 3. MANAGE YOUR TIME

- Cut back on unproductive demands
- Prune
- Consolidate
- Learn to say "NO"!
- Let go of treasured habits

#### 4. CONSOLIDATE YOUR TIME

- Use large units of uninterrupted time (when possible)
- Put "discretionary" time into the largest possible units
- Be a once handler





## Motivation Questionnaire

Part I. The intent of these questions is to assist you in identifying your employees' motivators, i.e., generally speaking, what probably drives/inspires most of your employees to do their very best (meet goals in an efficient and effective manner).

The following statements represent employees' attitudes toward work in their organization. After reading each statement, indicate the extent to which you agree with it by writing a number in the blank provided. There is no right or a wrong choice, the one that is right for you is the correct answer. If the responses do not adequately indicate your own opinion, use the number closest to the way you feel. Use the following key:

Strongly Agree	Generally Agree	Agree Somewhat	Agree only Slightly	Disagree	
4	3	2	1	0	
_____					1. They (your employees) expect serenity and harmony at work.
_____					2. They expect work that gives them autonomy and responsibility.
_____					3. They expect if they meet their goals they will achieve expected rewards.
_____					4. They live to work, i.e., they seek to maximize wealth and well-being and view life as highly competitive, zero sum game.
_____					5. They see human relationships in terms of win-win possibilities and see achievement as the success of the group.
_____					6. They expect their manager to tell them what to do, when to do it, and how to do it.
_____					7. They expect their manager to give them feedback on how well they are doing.
_____					8. They perceive their manager as the one to take all the risks and make the decisions.
_____					9. They prefer their manager to give them high content communication—give precise instructions and be very clear about reaching goals with rewards attached.
_____					10. They see the role of their manager is to seek their advice and participation.



## After you have completed the questionnaire, in your small group discuss the following

Questions 1-5 address the perceived needs of workers, i.e., why they work and the value attributed to work in their lives.

Questions 6-10 focus on workers expectations of their managers.

Discuss a) the outcomes of Section I of the questionnaire, b) for each question discuss the management implication.

Example: #1. Most of my employees expect serenity and harmony. This may imply that we have to do a good job at conflict management. In reality, I know that I just avoid conflict and hope it will go away. Does conflict really go away? Should I address it and try to resolve it? What am I doing in these situations?

**Part II.** This part of the questionnaire asks you to look at what YOU expect from your employees. List some key words that describe your expectations. After each one assess to what extent you are achieving your expectations.

### Example:

Expectation	Yes	Sometimes	Rarely
1. Come to work on time		X	
2.			
3.			
4.			
5.			

**After completing Section II** discuss with your colleagues at the table the results. Among you identify a few key expectations that aren't being met and brainstorm possible solutions for each unmet expectation. This discussion will be followed with group summary reports.



May 17, 2010, 5:07 pm New York Times

## Time to Review Workplace Reviews?

*By Tara Parker-Pope*

Stuart Bradford

After years of studying the ill effects of workplace stress, psychologists are turning their attention to its causes. Along with the usual suspects — long hours, bad bosses, office bullies — they have identified some surprising ones.

The focus on workplace health comes as worker satisfaction in the United States appears to be at an all-time low. The Conference Board reported recently that just 45 percent of workers are satisfied with their jobs, down from 61 percent in 1987. The findings, based on a survey of 5,000 households, show that the decline goes well beyond concerns about job security. Employees are unhappy about the design of their jobs, the health of their organizations and the quality of their managers.

A number of studies have documented the health toll of workplace stress, showing that unhappy workers are at higher risk for heart problems and depression, among other things. This month, Danish researchers reported on a 15-year study of 12,000 nurses finding that nurses struggling with excessive work pressures had double the risk for a heart attack. And a British study tracking 6,000 workers for 11 years found that those who regularly worked more than 10 hours a day had a 60 percent higher risk for heart disease than those who put in 7 hours.

Samuel A. Culbert, a clinical psychologist who teaches at the Anderson School of Management at the University of California, Los Angeles, says too many people work in a “toxic” environment, and the title of his new book (from Hachette) throws a spotlight on one of the culprits: “Get Rid of the Performance Review!”

Annual reviews not only create a high level of stress for workers, he argues, but end up making everybody — bosses and subordinates — less effective at their jobs. He says reviews are so subjective — so dependent on the worker’s relationship with the boss — as to be meaningless. He says he has heard from countless workers who say their work life was ruined by an unfair review.

“There is a very bad set of values that are embedded in the air because of performance reviews,” he told me.

Not every expert agrees that reviews should simply be abolished. Robert I. Sutton, a Stanford University management professor, says they can be valuable if properly executed. But he added, “In the typical case, it’s done so badly it’s better not to do it at all.”

Frank Cordaro, 56, of Ontario, N.Y., said years of good performance were undone by one bad review from a new manager. He refused to sign the review and ended up taking medication to cope with the anxiety and stress at work. Eventually he lost his job.



"It played hell with my physical health, my mental health, too," said Mr. Cordaro, adding that he is much happier since he started his own business. "When you're always fearing for your job, it's not a good situation."

Gary Namie, director of the Workplace Bullying Institute in Bellingham, Wash., says office bullies have been known to use performance reviews to undermine a worker.

"I say, 'Throw it out,' because it becomes a very biased, error-prone and abuse-prone system," said Dr. Namie, the author of "The Bully at Work" (Sourcebooks, 2000). "It should be replaced by daily ongoing contact with managers who know the work and who can become coaches."

Mark Shahriary, president and chief executive of Lucix Corporation in Camarillo, Calif., said he stopped doing performance reviews after witnessing the emotional havoc they created for workers at his previous job. "People confuse the review with who they are," he told me. "If they get a review saying, 'You're not effective at work,' they would hear, 'You're not effective as a person.' "

Another area of interest in workplace health is "destructive leadership," which studies the role that supervisors play in the psychological health of their employees. Even if a workplace can't eliminate stress, research suggests that employees cope better when they have a good relationship with their boss.

"If I'm consulting in an organization and there are morale problems, the first thing I would look at is the relationship with leaders," said Robert R. Sinclair, an associate professor of psychology at Clemson University. "One of the findings we can be pretty confident in is that people who have more support from supervisors tend to do better in stressful situations."

And bad bosses are an enormous source of stress. In one British study of nurses, workers who didn't like their supervisors had consistently elevated blood pressure throughout the workday.

Although there is little an individual can do about such a boss, the American Psychological Association offers some tips, including finding a mentor within the company to discuss strategies for dealing with a problem supervisor.

The association notes that one of the hazards of such a relationship is self-defeating behavior, like submitting poor work or waging a personal attack on the boss. For that reason, it says, workers need to focus on managing their own negative emotions.

But the reality is that employees are relatively helpless in the face of an abusive supervisor. Problems with a boss are among the most common reasons workers quit their jobs. Dr. Sutton, whose new book "Good Boss, Bad Boss" (coming from Business Plus) argues that good bosses are essential to workplace success, said skyrocketing health care costs should motivate





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## **The case of John Strain**

### **Foreman's Role**

You are the foreman of the maintenance department of a fairly large plant. You supervise a group of skilled craftsmen -- electricians, carpenters, plumbers, millwrights, etc. -- who are assigned as needed to maintenance jobs throughout the plant, where they work pretty much on their own.

John Strain is an electrician with 20 years seniority with the agency. He is 40 years old. He recently transferred to your department from another plant of the same organization, where he was doing the same work and was considered to be highly competent. However, since the other plant closed down, John had no choice but to take this job or be laid off. You observed his work in the two weeks he has been here and it seems to you that he is either nervous or sloppy -- you can't decide which.

Yesterday he made a serious error -- really a stupid mistake that a man with his experience should never make if he were paying attention to his job. He wired a control box the wrong way and burned out all the transistors. The mistake cost the agency about \$900, but it could have been much more serious. It could have destroyed the entire automatic control system and shut down the production line for several days.

You're pretty upset. You sent for John to come to your office, but while you are waiting for him to arrive, you realize that you don't know how he will react.

Plan how you will conduct the interview: consider the counseling do's and don'ts, issues in change management as well as effective communication.



## **The case of John Strain**

### **Instructions for John Strain**

As soon as you are assigned your "role person" read over the information given for you. Try to get a "feel" for the kind of person he/she is, how he/she would feel and react. Read over the general information from the employee record sheet concerning his/her position and the problems he/she is having in the organization. What is the problem? What viewpoint does he/she have on the situation? How does he/she feel about his/her role and actions in the situation? Try to "warm up" to him/her in order to assume the role.

In terms of the type of person you represent, carry out your own strategy. Remember, unless it is mentioned on the employee records information sheet, there is no indication that you even perceive a problem, nor that you expect or even welcome a counseling session. You will have to decide this and your subsequent actions on the basis of the information you intend to volunteer in addition to what kind of impression you want to make on the supervisor. You are free to react to the supervisor in any way you see fit in terms of your role. Specifically, you may want to think in terms of the following:

- The outcomes you want from the counseling session.
- The strategy you want to follow in handling it.
- The type of procedure and technique you want to use.
- How you want to handle the supervisor.
- How do you feel about the counseling session in general?
- How do you feel about the "problem situation" for which you are being counseled?
- How do you feel about how the supervisor is handling it?

You have information not given to the counselor. In addition, you are free to fill in further details as you see fit. The main backgrounds and viewpoints are indicated for your guidance, but you will need to create the role "freehand," so to speak. Feel free to confer with the instructor if you need additional assistance. Make the counseling session as real as possible. Don't "play act." Conduct an actual counseling session just as you would if you, yourself, were being counseled about a problem but in terms of your "role person."



### **John Strain's Role**

After 20 years with this organization as a skilled maintenance electrician, they suddenly closed your old plant and transferred you, 2 weeks ago, to this new one. You're doing the same work, but you're unhappy because you had to uproot your family and leave your friends to move to this city. You also feel that you are not afforded the same respect you had in your old plant, where you knew everybody and got along with your old boss very well.

You know that your new boss is upset. He found out about that stupid mistake you made yesterday. Now he has sent for you to come to his office. You don't really know what to expect, since you don't know him very well. According to the plant grapevine, the boss is somewhat of a tyrant.





## **Supervisors Checklist for Performance Appraisal**

### **Scheduling**

1. Schedule the review and notify the employee ten days in advance.
2. Ask the employee to prepare for the session by reviewing his/her performance, job objectives, and development goals.
3. Clearly state that this will be the formal annual performance appraisal.

### **Preparing for the review**

1. Review the performance documentation collected throughout the year. Concentrate on work patterns that have been developed.
2. Be prepared to give specific examples of above or below average performance.
3. When performance falls short of expectations, determine what changes need to be made. If performance meets or exceeds expectations, discuss this and plan how to reinforce it.
4. After the appraisal is written, set it aside for a few days and then review it again.
5. Follow whatever steps are required by your organization's performance appraisal system.

### **Conducting the review**

1. Select a location that is comfortable and free of distractions. The location should encourage an honest and candid conversation.
2. Discuss each topic in the appraisal one at a time, considering both strengths and shortcomings.
3. Be specific and descriptive, not general and judgmental. Report occurrences rather than evaluate them.
4. Discuss your differences and resolve them. Solicit agreement with the evaluation.
5. Jointly discuss and design plans for taking corrective action for growth and development.
6. Maintain a professional and supportive approach to the appraisal discussion.



## Individual Development Plan

Employee Name: \_\_\_\_\_

Current Grade/Step and Title: \_\_\_\_\_

DEVELOPMENT OBJECTIVE	DEVELOPMENT ACTION/ACTIVITY	TARGET DATE OF COMPLETION

Employee Signature and date: \_\_\_\_\_

Supervisor Signature and date: \_\_\_\_\_





### Action Plan

Based on your objectives for this seminar and the learning outcomes achieved, please write at least two goals you would like to work on. After the goal briefly write an action plan and any barriers that you will have to overcome in order to achieve the goal.





## Appendix I - Course Overview

### Welcome



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## **The Challenge of Leadership: Managing for Improved Performance**

**Presented by Bonnie Garson PhD for  
the International Institute, Grad  
School**

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## The Challenge of Leadership: Managing for Improved Performance



- The Manager's Job: Getting Things Done Through Others

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## Evolution of 21<sup>st</sup> Century Managers

	Past Managers	Future Managers
<b>Primary Role</b>	Order giver, privileged elite, manipulator, controller	Facilitator, team member, teacher, advocate, sponsor, coach
<b>Learning and Knowledge</b>	Periodic learning, narrow specialist	Continuous, life-long learning, generalist with multiple specialties
<b>Compensation Criteria</b>	Time, effort, rank	Skills, results
<b>Primary Source of Influence</b>	Formal authority	Knowledge (technical and interpersonal)
<b>View of People</b>	Potential problem	Primary resource

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## Evolution of 21<sup>st</sup> Century Managers

	Past Managers	Future Managers
<b>Primary Communication Patterns</b>	Vertical	Multidirectional
<b>Decision-making Style</b>	Limited input for individual decisions	Broad-based input for joint decisions
<b>Ethical Considerations</b>	Afterthought	Forethought
<b>Nature of Interpersonal Relationships</b>	Competitive (win-lose)	Cooperative (win-win)

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## Evolution of 21<sup>st</sup> Century Managers

	Past Managers	Future Managers
<b>Handling of Power and Key Information</b>	Hoard and restrict access	Share and broaden access
<b>Approach to Change</b>	Resist	Facilitate

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## Components of Management

- Working with and through others
- Achieving organizational objectives
- Balancing effectiveness & efficiency
- Making the most of limited resources
- Coping with change

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## Derailed Managers' Shortcomings

- Problems with interpersonal relationships
- Failure to meet business objectives
- Failure to build and lead a team
- Inability to change and adapt during a transition

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## Managerial Success Formula

- $S = A \times M \times O$
- S = Ability
- M = Motivation to manage
- O = Opportunity

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## Management Ability: achieve organizational objectives

- Leadership
- Communication Skills (oral, writing)
- Planning and Organizing
- Information Gathering & Problem Solving
- Decision Making
- Delegation and Control
- Self-Objectivity
- Lead others in new directions

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## Motivation: desire to succeed in performing managerial functions

- Favorable attitude toward superiors
- Assert oneself and take charge
- Exercise power and authority
- Behave in a distinctive way
- Sense of responsibility
- Desire to be competitive

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## Leaders and Managers



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## Drucker's Leadership Effectiveness Tips

1. Determine what needs to be done.
2. Determine the right thing to do for the welfare of the entire enterprise
3. Develop action plans
4. Take responsibility for decisions.
5. Take responsibility for communicating action plans
6. Focus on opportunities rather than problems.
7. Run productive meetings
8. Think and say "we" rather than "I".
9. Listen first, speak last.

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## Leading for Loyalty

- **Preach what you practice**
- **Play to win-win**
- **Be picky**
- **Keep it simple**
- **Reward the right result**
- **Listen hard, talk straight (*give appropriate feedback*)**

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## Leaders Help Create Positive Work Environments

- **Praise good performance**
- **Give encouragement**
- **Collaboration-teamwork**
- **Confirming behaviors**
  - **Courtesy**
  - **Active listening**
  - **Positive written communication**

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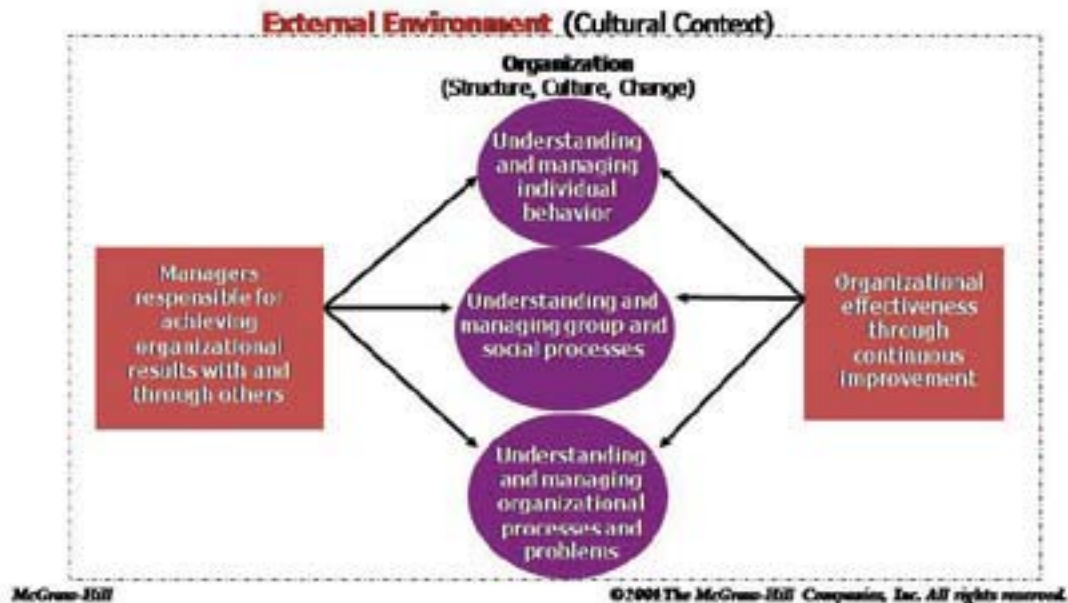
## Leadership Behaviors

- **Challenge the process**
    - **Search for opportunities**
    - **Experiment, take risks**
  - **Inspire a shared vision**
    - **Envision the future**
    - **Enlist other**
  - **Enable other to act**
    - **Foster collaboration**
    - **Strengthen others**
  - **Model the way**
    - **Set the example**
    - **Plan small wins**
  - **Encourage the heart**
    - **Recognize individual contribution**
    - **Celebrate accomplishments**
- *Power and Power, The Leadership Challenge*

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## Management in the 21<sup>st</sup> Century



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## Leaders inspire followership

- Create high performing teams
- Communication
- Individual behavior
- Culture
- Motivation
- Leading change
- Conflict management
- Stress management



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## Appendix J - Communication

# Interpersonal & Organizational Communication

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Dr. Bonnie Garson

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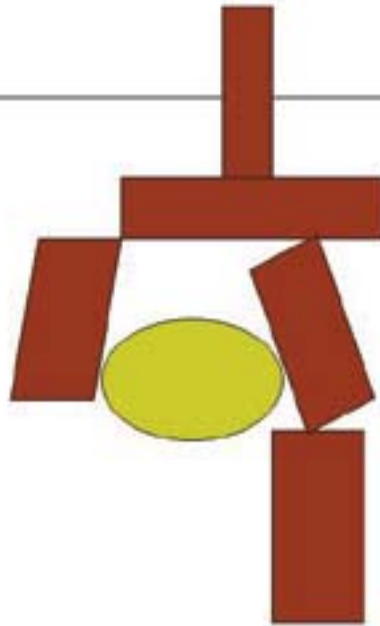
## Learning Outcomes: You will be able to:

---

- ☐ Describe the communication process
- ☐ Identify common barriers to effective communication
- ☐ List the benefits of good communication

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## Barriers to Communication

- ☐ No big picture (objective)
- ☐ Perception
- ☐ Meaning of words
- ☐ Incongruent non-verbals
- ☐ Poor listening skills
- ☐ No feedback
- ☐ Medium (e.g., e-mail, video/audio conf.)
- ☐ Physical barriers
- ☐ Inference vs. fact

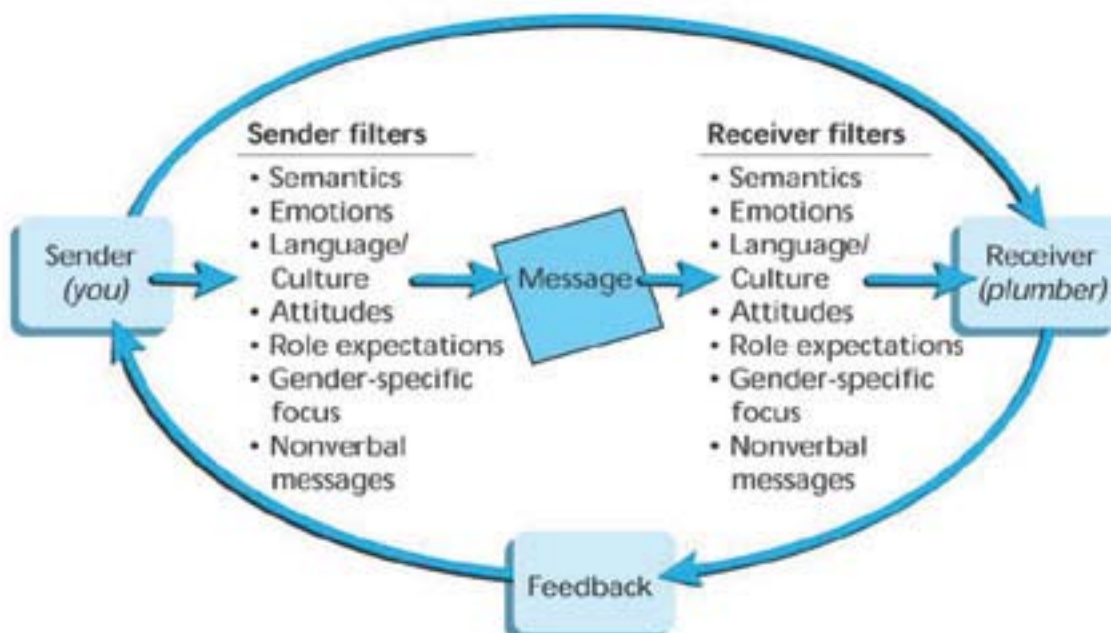
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# Communication

Transfer of information and Understanding

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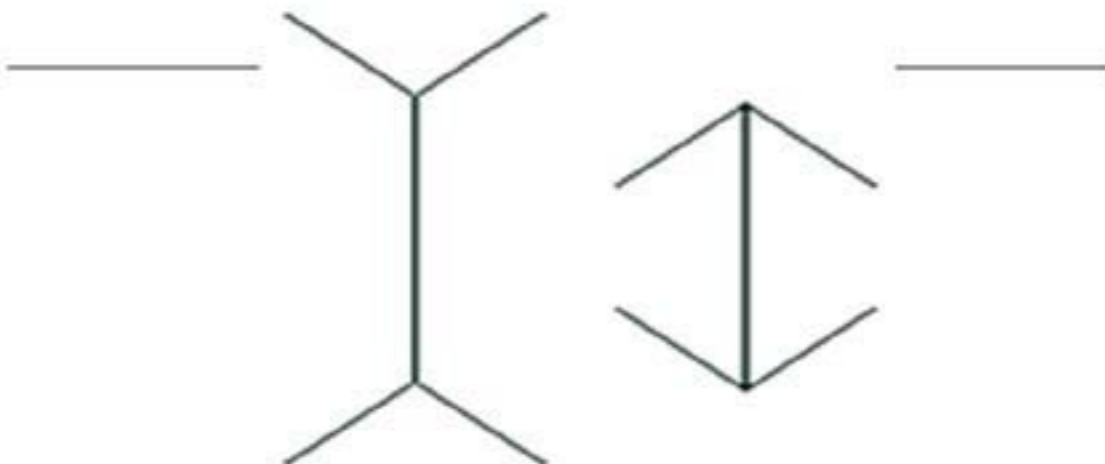


# Perception

How we view the world.



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## Impact of Nonverbal Messages

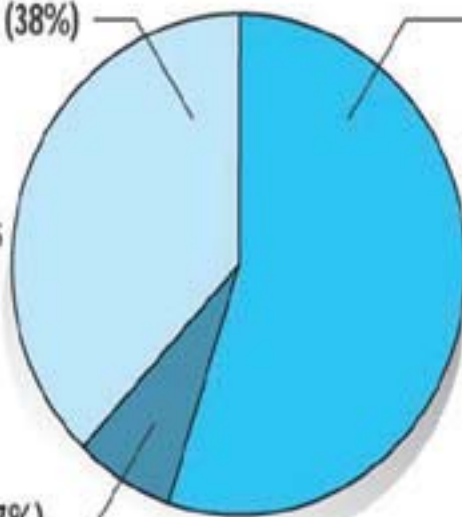
What you hear (38%)

- Tone of voice
- Vocal clarity
- Verbal expressiveness

What you see or feel (55%)

- Facial expression
- Dress and grooming
- Posture
- Eye contact
- Touches
- Gestures

Words (7%)

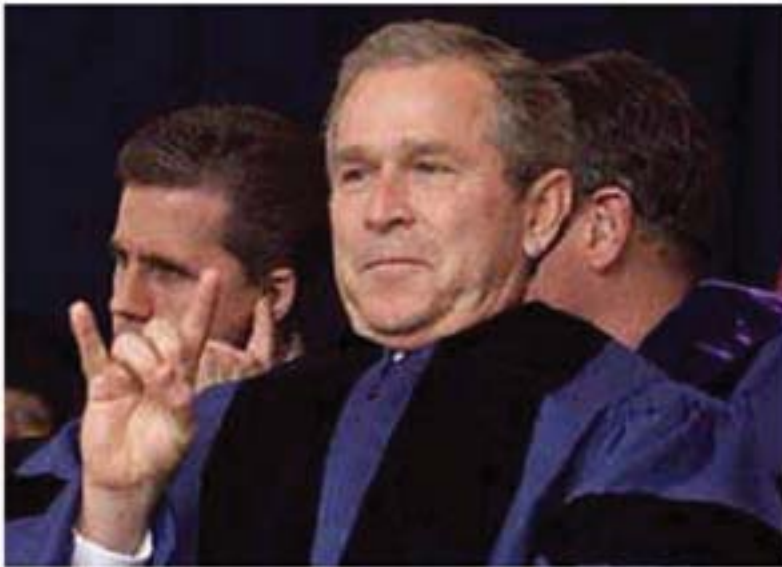


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## Non-Verbal Communications



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PARIS  
IN THE  
THE SPRING

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## Communicating through Technology

- ❑ Information age has generated rapid advances in communications technology.
- ❑ Technology needs people to make it work.



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## How to Improve Your Communication

- ❑ YOU can take steps to improve your personal communication skills!



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## Send Clear Messages

- ❑ Use words carefully and avoid the use of abstract words.
- ❑ Use repetition and, when possible, parallel channels of communication.
- ❑ Send congruent verbal and non-verbal messages
- ❑ Use appropriate timing to ensure your message is received.



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## Develop Listening Skills

- ❑ Many misunderstandings in life are due to poor listening.
- ❑ People listen at a 25 percent efficiency rate.
- ❑ About 75 percent of the messages spoken by others is missed.



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## Become an Active Listener

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- ☐ Develop a listening attitude
- ☐ Focus your full attention
- ☐ Clarify by asking questions
- ☐ Feed back your understanding of the message



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## Principles of Giving Feedback

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- ☐ Timely
- ☐ Descriptive (behavioral) vs. evaluative
- ☐ Specific rather than general
- ☐ Useable/applicable

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## Benefits of Good Communication

- ☐ Builds relationships
- ☐ Builds trust
- ☐ Builds respect
- ☐ Creates synergy
- ☐ Eliminates mistakes
- ☐ Build motivation
- ☐ Reduces stress



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## Learning Outcomes: You will be able to:

- ☐ Describe the communication process
- ☐ Identify common barriers to effective communication
- ☐ List the benefits of good communication

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Thank You!

תודה

Ευχαριστώ

*Merci*

  
*Grazie*

**Mahalo**

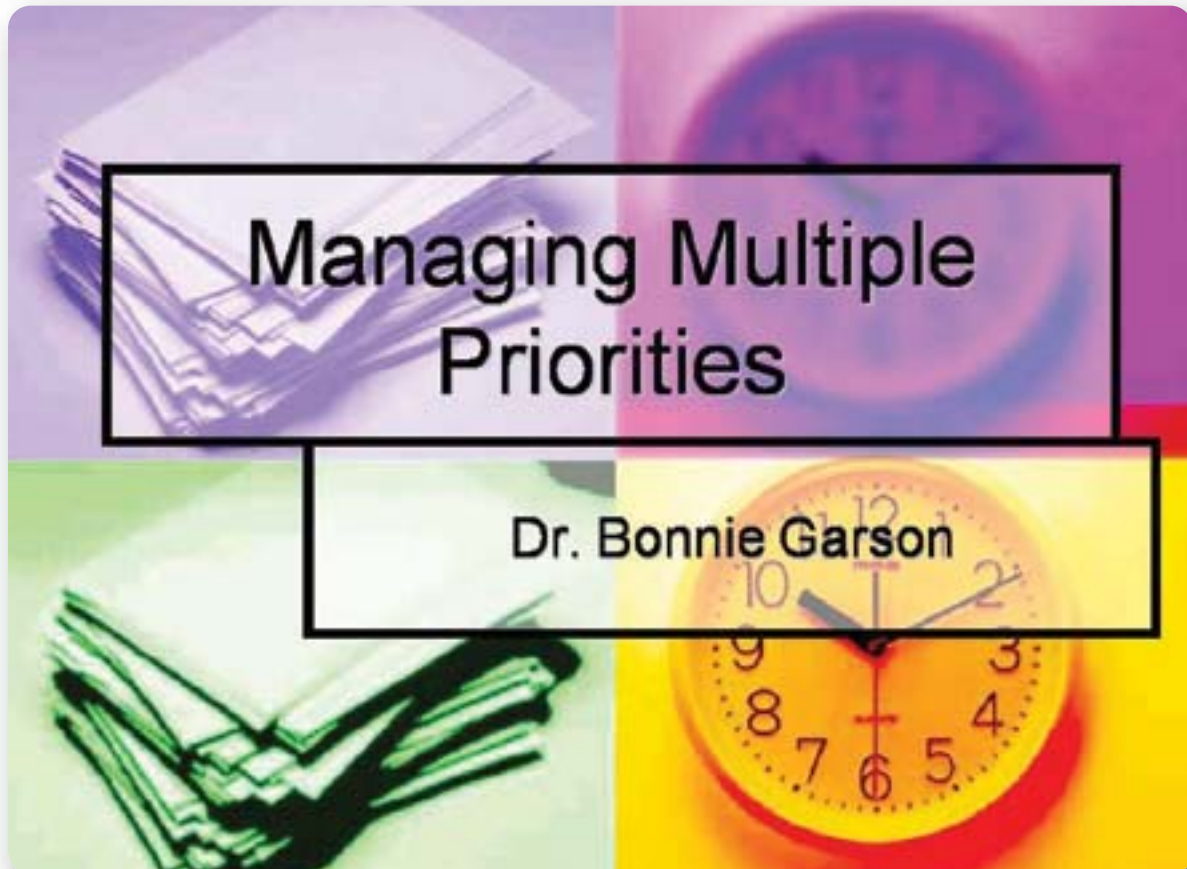
*Obrigado!*



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## Appendix K - Managing Multiple Priorities





### **Workshop outcomes:**

1. How not to get ulcers
2. How to have time for more fun

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### **Workshop Objectives**

- Analyze how you use your time
- Identify how you waste time
- Plan for effective use of time gains
- Analyze productivity
- Set goals and priorities
- Use a time planning system

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## **TYPICAL APPROACHES—THAT DON'T WORK**

- Get routine and urgent tasks out of the way.
- Simultaneously work on 3 or 4 special projects.
- Promise to get started on some important projects when things become less hectic and return to normal.
- Continually tell anyone who will listen about the great project they are about to start.

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**What is on your desk?**

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## Principles of Time Management

1. Define your mission
2. Establish goals
3. Make a daily "to-do" list
4. Set priorities
5. Schedule activities
6. Delegate
7. Set controls
8. Follow-up

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## Planning is...

- **DECIDING:** Decision making, **making choices**, *selecting alternatives*.
- **IN ADVANCE:** **Anticipating** future, preventing crisis.
- **WHAT IS TO BE DONE:** Setting **goals and objectives**. Why a job should be done.
- **HOW IS IT TO BE DONE:** **Steps**, sequences, when, who, what, where.

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## Time Management Matrix

	URGENT	NOT URGENT
IMPORTANT	<b>I. ACTIVITIES</b> <ul style="list-style-type: none"><li>• Crises</li><li>• Pressing Problems</li><li>• Deadline-driving projects</li></ul>	<b>II. ACTIVITIES</b> <ul style="list-style-type: none"><li>• Preparation</li><li>• Crisis prevention</li><li>• Values clarification</li><li>• Planning</li><li>• Relationship building</li><li>• True re-creation</li></ul>
NOT IMPORTANT	<b>III. ACTIVITIES</b> <ul style="list-style-type: none"><li>• Interruptions, some phone calls</li><li>• Some mail, some reports</li><li>• Some meetings</li><li>• Many proximate pressing matters</li><li>• Many popular activities</li></ul>	<b>IV. ACTIVITIES</b> <ul style="list-style-type: none"><li>• Trivia, busy work</li><li>• Junk mail</li><li>• Some phone calls</li><li>• Time wasters</li><li>• "Escape" activities</li></ul>

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## Analyze your time log

- How much time is spent in Q I - Q IV?
- How much time is spent Managing vs. Doing?
- What am I doing that doesn't really have to be done?
- What am I doing that could be done by someone else?
- What am I doing that could be done more efficiently?
- What am I doing that wastes time of others?
- What am I doing that is not directly related to my mission?
- What am I doing that is not directly related to my goals?

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## Criteria for setting priorities

- How does the task relate to the goal?
- What is its immediacy?
- Who is claiming your time?
- What do you feel like doing?
- What is the nature of the task?

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## Organizing your desk

- Telephone
  - Agenda
  - Keep calls short
  - Call at 11:50 AM
  - Use speaker phone
  - Stand up and talk
  - End calls
- Multiple monitors
  - Calendar
  - To-do list
  - Email inbox
    - Sorted



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### **Organizing your desk-continued**

**Multiple monitors**

**Blue tooth or head set**

**Ride your bike**

**Exercise and take calls!!!**

**Calendar**

**To-do list**

**Email inbox**

**Sorted**

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### **Organized desk continued**

- **Calendar**
- **To-do list**
- **Email inbox**
  - **Sorted**

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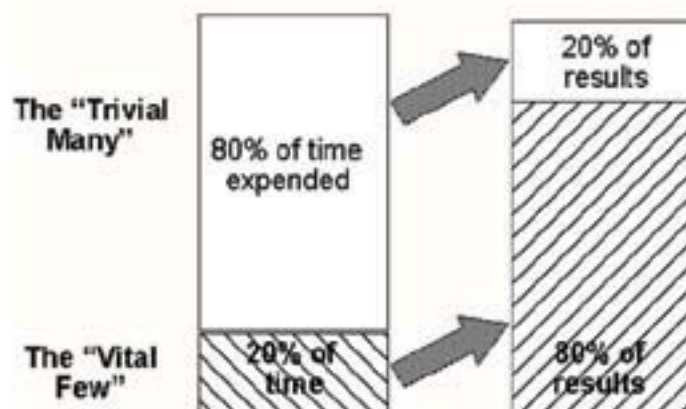
## Serenity Prayer

Grant me the serenity to accept  
the things I cannot change,  
Courage to change the things I  
can,  
And the wisdom to know the  
difference



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## The Pareto Principle of Time versus Result



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## Summary

- There is always more work to do than time available.
- Priorities change daily.
- Managing time is hard work.
- First things first: right things at the right time.

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## Recommendations

- Apply time management techniques
- Use positive thinking
- Develop support systems
- Actively listen
- Use assertive skills
- Reconnect with yourself
- Implement physical wellness
- LAUGH



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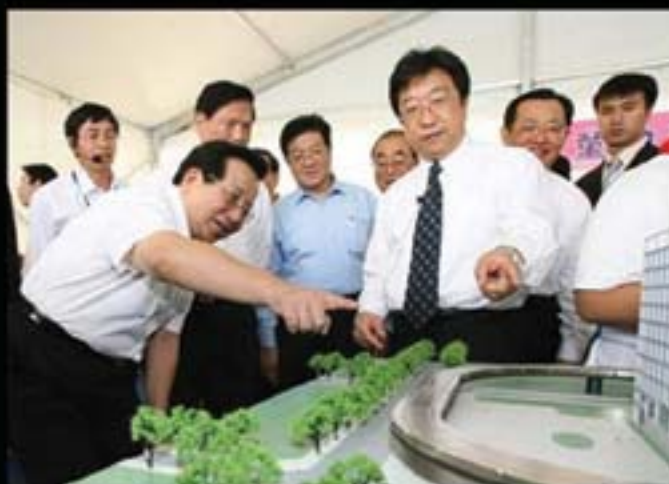
## Appendix L - Motivation

# Motivation

Dr. Bonnie Garson

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## Why do you think people work?



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## Why recreation is preferred to work

- Goals are more clearly defined
- Scorekeeping more
  - Objective: clear to everyone
  - Dynamic: you can change your performance to improve your score
  - Score can be easily compared against a standard

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## Why recreation is preferred to work

- Feedback is more frequent, personal, and accurate
- Greater degree of choice for type of reward and activity engaged in
- The rules of the game don't change, everyone plays by the same rules
- Relationship between effort/performance is clear.
- Performance is measured and clearly attached to reward

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## What is motivation?

- Internal process that energizes, directs, and sustains behavior
- "Force" that causes us to behave in a particular way

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## Key assumptions underlying motivation

- Employees start out motivated
- Lack of motivation learned response
  - Fostered by misunderstanding
  - Unrealistic expectation

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## Management's role--motivation

- All good performance starts with clear goals
- People need to know what a good job looks like
- Good performance is a journey not a destination
- Create supportive, problem-solving work environment

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## Managements role--motivation

- Provide necessary resource to perform tasks
- Rewards should encourage high performance consistent with mgt. objectives
- Motivation works best when based on self-governance? Group accomplishments?

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## Management's role--motivation

- Treat employees fairly
- Give timely, honest performance feedback
- Identify rewards that are salient to the individual/group
- Link attainment of outcomes with incremental, continuous improvement.
- Reward (including praise) improvement in performance in a timely manner.

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## Motivation

"You must manage under the assumption that you need the employees more than they need you."

Peter Drucker

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## Appendix M - Performance Improvement

### Performance Improvement



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### Performance Appraisal Programs

- **Performance Appraisal**
  - A process, typically performed annually by a supervisor for a subordinate, designed to help employees understand their roles, objectives, expectations, and performance success.
- **Performance management**
  - The process of creating a work environment in which people can perform to the best of their abilities.

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## Performance Appraisal



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### Purposes for Performance Appraisal

#### DEVELOPMENTAL

- Provide performance feedback
- Identify individual strengths/weaknesses
- Recognize individual performance
- Assist in goal identification
- Evaluate goal achievement
- Identify individual training needs
- Determine organizational training needs
- Reinforce authority structure
- Allow employees to discuss concerns
- Improve communication
- Provide a forum for leaders to help

#### ADMINISTRATIVE

- Document personnel decisions
- Determine promotion candidates
- Determine transfers and assignments
- Identify poor performance
- Decide retention or termination
- Decide on layoffs
- Validate selection criteria
- Meet legal requirements
- Evaluate training programs/progress
- Personnel planning
- Make reward/compensation decisions

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## Reasons Appraisal Programs Sometimes Fail

- Lack of top-management information and support
- Unclear performance standards
- Rater bias
- Too many forms to complete
- Use of the appraisal program for conflicting (political) purposes.



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### Let Me Count the Ways . . .

**There are many reasons why performance appraisal systems might not be effective. Some of the most common problems include the following:**

- **Inadequate preparation on the part of the manager.**
- **Employee is not given clear objectives at the beginning of performance period.**
- **Manager may not be able to observe performance or have all the information.**
- **Performance standards may not be clear.**
- **Inconsistency in ratings among supervisors or other raters.**
- **Rating personality rather than performance.**
- **The halo effect, contrast effect, or some other perceptual bias.**

Sources: Patricia Evers, "Problems to Avoid during Performance Evaluations," *Air Conditioning, Heating & Refrigeration News* 216, no. 16 (August 19, 2002): 24-26; Clinton Lounsbury and Dennis Gioia, "The Politics of Executive Appraisals," *Journal of Compensation and Benefits* 19, no. 2 (1994): 5-11; "Seven Deadly Sins of Performance Appraisals," *Supervisory Management* 29, no. 1 (1994): 7-8.

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### Let Me Count the Ways (cont'd) . . .

**There are many reasons why performance appraisal systems might not be effective. Some of the most common problems include the following:**

- **Inappropriate time span (either too short or too long).**
- **Overemphasis on uncharacteristic performance.**
- **Inflated ratings because managers do not want to deal with "bad news."**
- **Subjective or vague language in written appraisals.**
- **Organizational politics or personal relationships cloud judgments.**
- **No thorough discussion of causes of performance problems.**
- **Manager may not be trained at evaluation or giving feedback.**
- **No follow-up and coaching after the evaluation.**

Sources: Patricia Ivins, "Problems to Avoid during Performance Evaluations," *Air Conditioning, Heating & Refrigeration News* 216, no. 16 (August 19, 2002): 24-26; Clinton Longenecker and Dennis Gioia, "The Politics of Executive Appraisals," *Journal of Compensation and Benefits* 19, no. 2 (1994): 5-11; "Seven Deadly Sins of Performance Appraisals," *Supervisory Management* 39, no. 1 (1994): 7-8.

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## Managerial Issues Concerning Appraisals

1. There is little face-to-face discussion between the manager and the employee being appraised.
2. The relationship between the employee's job description and the criteria on the appraisal form isn't clear.
3. Managers feel that little or no benefit will be derived from the time and energy spent in the process, or they are concerned only with bad performances.
4. Managers dislike the face-to-face confrontation of appraisal interviews.

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## Managerial Issues Concerning Appraisals (cont'd)

5. Managers are not sufficiently adept at rating employees or providing them with appraisal feedback.
6. The judgmental role of appraisal conflicts with the helping role of developing employees.
7. The appraisal is just a once-a-year event, and there is little follow-up afterward.

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## Legal Guidelines for Appraisals

- Performance ratings must be job-related.
- Employees must be given a written copy of their job standards in advance of appraisals.
- Managers who conduct the appraisal must be able to observe the behavior they are rating.
- Supervisors must be trained to use the appraisal form correctly.
- Appraisals should be discussed openly with employees and counseling or corrective guidance offered.
- An appeals procedure should be established to enable employees to express disagreement with the appraisal.

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## Training Performance Appraisers

### Common rater-related errors

- Error of central tendency
- Leniency or strictness errors
- Similar-to-me errors
- Recency errors
- Contrast and halo errors

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## Appraisal Interview Guidelines

Invite Participation    Ask for a Self-Assessment

Change Behavior    Problem Solving Focus

Minimize Criticism    Express Appreciation

Establish Goals    Be Supportive

Follow Up Day by Day



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## Appendix N - GASB 54 Fund Balance Reporting

**GASB Statement 54: If you report governmental funds, this statement WILL affect you!**

### **Fund Balance Reporting and Governmental Fund Type Definitions**

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Crawford & Associates, P.C.  
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[frank@crawfordcpas.com](mailto:frank@crawfordcpas.com)

## Statement No. 54

- Effective for periods beginning after June 15, 2010







## Origins of the Project

- Statement 34 had no effect on fund balance reporting
- Significant variation in how standards are applied, leading to significant divergence in practice
- Widespread confusion about terminology
- Mismatch between what governments are reporting about fund balance and what users of financial statements actually need
- Invitation to Comment issued 10-06
- Exposure Draft issued 2-08

## Effect of the Columns

- Under the current standard amounts are classified from the perspective of the column
- Consider a government that has
  - \$100 earmarked for capital projects by the government itself
  - \$100 in property tax revenue restricted to paying debt service
  - \$100 of cash available for any purpose



## Under the current standards

If the amounts constrained to specific purposes are reported in the *general fund*, they are shown as **reserved**

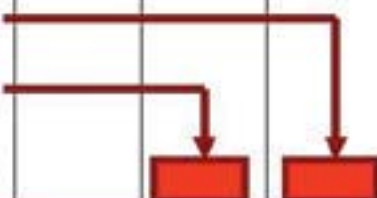
	GF	SRF	DSF	CPF	Non-major Funds	Total
Reserved for:						
Capital projects	\$100					\$100
Debt service	\$100					\$100
Unreserved	\$100					\$100

**But...**

## Under the current standards

If the amounts constrained to specific purposes are reported *outside* the general fund, they are shown as **unreserved**

	GF	SRF	DSF	CPF	Non-major Funds	Total
Reserved for:						
Capital projects	\$100					\$100
Debt service	\$100					\$100
Unreserved	\$100					\$100







## Under the current standards

If the amounts constrained to specific purposes are reported *outside* the general fund, they are shown as **unreserved**

	GF	SRF	DSF	CPF	Non-major Funds	Total
Reserved for:						
Capital projects						
Debt service						
Unreserved	\$100		\$100	\$100		\$300

**This will change...**

## New Fund Balance Classifications



\*Proposal called this classification "limited"



## Nonspendable Fund Balance

- Not in spendable form, such as
  - Inventory
  - Long-term receivables (unless the proceeds are restricted, committed, or assigned)
- Legally or contractually required to be maintained intact
  - Corpus of a permanent fund

## Restricted Fund Balance

- Same definition as for net assets in Statement 34 (as amended by Statement 46)—amounts constrained to being used for a specific purpose by
  - External parties
  - Constitutional provisions
  - Enabling legislation





## Committed\* Fund Balance

- Constraint on use imposed by the government itself, using its highest level of decision making authority
- Constraint can be removed or changed only by taking the same action
- Action to constrain resources should occur prior to end of fiscal year, though the exact amount may be determined subsequently

\*Proposal called this classification "limited"

## Assigned Fund Balance

- Amounts *intended* to be used for specific purposes
- Intent is expressed by
  - The governing body
  - A body (budget or finance committee) or official authorized by the governing body
- Residual amounts in governmental funds other than the general fund are assigned
- Appropriation of existing fund balance



## Unassigned Fund Balance

- Available for any purpose
- Reported only in the general fund, except in cases of negative fund balance
  - Negative balances in other governmental funds are reported as unassigned

## Under the new standards

**The amounts constrained to specific purposes are reported in the same classifications *regardless of the fund they are in***

	GF	SRF	DSF	CPF	Non-major Funds	Total
<b>Restricted for: Debt service</b>	<b>\$100</b>					<b>\$100</b>
<b>Committed for: Capital projects</b>	<b>\$100</b>					<b>\$100</b>
<b>Unassigned</b>	<b>\$100</b>					<b>\$100</b>

**Or...**





## Under the new standards

**The amounts constrained to specific purposes are reported in the same classifications regardless of the fund they are in**

	GF	SRF	DSF	CPF	Non-major Funds	Total
Restricted for: Debt service			\$100			\$100
Committed for: Capital projects				\$100		\$100
Unassigned	\$100					\$100

**The funds have changed, but the fund balance classifications have not**

## Stabilization (Rainy-Day) Amounts

- Stabilization was not previously considered a specific purpose
- If constraints on stabilization amounts meet criteria to be reported as restricted or committed, then stabilization can be considered a specific purpose
- Stabilization amounts should not be reported as assigned



## Encumbrances

- Encumbrances should not be displayed separately within the restricted, committed, and assigned categories
- Amounts are classified as restricted, committed, and assigned based on the source and strength of the constraints placed on them—encumbering those amounts does not further affect them

## Level of Detail

- Level of detail requirements may be met by display or a combination of display and disclosure
  - Nonspendable by type
  - Restrictions by purpose
  - Commitments and assignments in sufficient detail that major purposes are evident to reader





### Specific purpose details displayed

	General Fund	Major Special Revenue Funds Highway Fund	School Aid Fund	Major Debt Service Fund	Major Capital Projects Fund	Other Funds	Total
<b>Fund balances:</b>							
<b>Nonspendable</b>							
Inventory	\$ 125,000	\$ 108,000	\$ 16,000	—	—	—	\$ 249,000
Restricted fund principal	—	—	—	—	—	\$ 164,000	164,000
<b>Restricted for:</b>							
Social services	240,000	—	—	—	—	—	240,000
Parks and recreation	80,000	—	—	—	—	—	80,000
Education	66,000	—	—	—	—	—	66,000
Highways	—	—	—	—	\$ 444,000	—	444,000
Road surface repairs	—	24,000	—	—	—	—	24,000
Debt service reserve	—	—	—	\$ 206,000	—	—	206,000
School construction	—	—	—	—	301,000	—	301,000
Law enforcement	—	—	—	—	—	214,000	214,000
Other capital projects	—	—	—	—	81,000	—	81,000
Other purposes	30,000	—	—	—	—	—	30,000
<b>Committed for:</b>							
Seawall work	16,000	—	—	—	—	—	16,000
Economic stabilization	210,000	—	—	—	—	—	210,000
Homeland security	110,000	—	—	—	—	—	110,000
Education	50,000	—	103,000	—	—	—	153,000
Health and welfare	75,000	—	—	—	—	—	75,000
<b>Assigned for:</b>							
Parks and recreation	80,000	—	—	—	—	—	80,000
Library acquisitions	50,000	—	—	—	—	—	50,000
Highway resurfacing	—	258,000	—	—	—	—	258,000
Debt service	—	—	—	306,000	—	—	306,000
Public pool	—	—	—	—	121,000	—	121,000
City Hall renovation	—	—	—	—	80,000	—	80,000
Other capital projects	50,000	—	—	—	471,000	—	521,000
Other purposes	80,000	—	73,000	—	—	176,000	329,000
<b>Unassigned</b>	625,000	—	—	—	—	—	625,000
<b>Total fund balances</b>	<b>\$ 1,746,000</b>	<b>\$ 390,000</b>	<b>\$ 192,000</b>	<b>\$ 512,000</b>	<b>\$ 1,448,000</b>	<b>\$ 554,000</b>	<b>\$ 4,842,000</b>

This level of detail is not required for display on the face of the balance sheet. Fund balance categories and classifications may be presented in detail or in the aggregate if sufficient detail is provided in the notes to the financial statements.

### Classification totals displayed—details disclosed in the notes

	General Fund	Major Special Revenue Funds Highway Fund	School Aid Fund	Major Debt Service Fund	Major Capital Projects Fund	Other Funds	Total
<b>Fund balances:</b>							
<b>Nonspendable</b>	\$ 125,000	\$ 108,000	\$ 16,000	—	—	\$ 164,000	\$ 413,000
<b>Restricted</b>	405,000	24,000	—	\$ 206,000	\$ 756,000	214,000	1,645,000
<b>Committed</b>	461,000	—	103,000	—	—	—	564,000
<b>Assigned</b>	230,000	258,000	73,000	306,000	682,000	176,000	1,655,000
<b>Unassigned</b>	525,000	—	—	—	—	—	525,000
<b>Total fund balances</b>	<b>\$ 1,746,000</b>	<b>\$ 390,000</b>	<b>\$ 192,000</b>	<b>\$ 512,000</b>	<b>\$ 1,448,000</b>	<b>\$ 554,000</b>	<b>\$ 4,842,000</b>



## Classifying Residual Balances

- Spending prioritization policies (the flow assumption)
  - Restricted vs. unrestricted
  - Committed, assigned, unassigned
  - Multiple policies
  - The “default” policy
  - Negative balances
    - General fund
    - Other funds

## Classifying Residual Balances

- The flow assumption for this special revenue fund is to **use restricted amounts before unrestricted amounts and to use the default policy for its unrestricted fund balance**. If expenditures incurred exceed the amounts that have been restricted, committed, and assigned to a specific purpose and results in a negative residual amount for that specific purpose, amounts assigned to other purposes in that fund are reduced to eliminate the deficit.



What were the balances at the beginning of the year?

Purpose A	Total	Restricted	Committed	Assigned
Beginning Balances	5,696	2,000	2,616	1,080
Additions				
Expenditures Incurred				
Ending Balances				
Purpose B				
Beginning Balances	8,871	8,871	0	0
Additions				
Expenditures Incurred				
Ending Balances				
Purpose C				
Beginning Balances	8,040	0	0	8,040
Additions				
Expenditures Incurred				
Ending Balances				

Were additional amounts restricted, committed, or assigned?

Purpose A	Total	Restricted	Committed	Assigned
Beginning Balances	5,696	2,000	2,616	1,080
Additions				
Expenditures Incurred				
Ending Balances				
Purpose B				
Beginning Balances	8,871	8,871	0	0
Additions	1,500			1,500
Expenditures Incurred				
Ending Balances				
Purpose C				
Beginning Balances	8,040	0	0	8,040
Additions	120,000		120,000	
Expenditures Incurred				
Ending Balances				





### How much was spent for each purpose?

Purpose A	Total	Restricted	Committed	Assigned	Unassigned
Beginning Balances	5,696	2,000	2,616	1,080	
Additions					
Expenditures Incurred	(7,654)	(2,000)	(2,616)	(1,080)	(1,958)
Ending Balances	(1,958)	0	0	0	(1,958)
<b>Purpose B</b>					
Beginning Balances	8,871	8,871	0	0	
Additions	1,500			1,500	
Expenditures Incurred	(10,000)	(8,871)		(1,129)	
Ending Balances	371	0	0	371	
<b>Purpose C</b>					
Beginning Balances	8,040	0	0	8,040	
Additions	120,000		120,000		
Expenditures Incurred	(11,223)		(11,223)		
Ending Balances	116,817	0	108,777	8,040	

### What happens to a negative balance?

Purpose A	Total	Restricted	Committed	Assigned	Unassigned
Beginning Balances	5,696	2,000	2,616	1,080	
Additions					
Expenditures Incurred	(7,654)	(2,000)	(2,616)	(1,080)	(1,958)
Ending Balances	(1,958)	0	0	0	(1,958)
<b>Purpose B</b>					
Beginning Balances	8,871	8,871	0	0	
Additions	1,500			1,500	
Expenditures Incurred	(10,000)	(8,871)		(1,129)	
Ending Balances	371	0	0	371	
<b>Purpose C</b>					
Beginning Balances	8,040	0	0	8,040	
Additions	120,000		120,000		
Expenditures Incurred	(11,223)		(11,223)		
Ending Balances	116,817	0	108,777	8,040	

If this were the general fund, unassigned fund balance would be reduced.





## Note Disclosures

- Description of authority and actions that lead to committed and assigned fund balance
- Government's policy regarding order of spending
  - Restricted and unrestricted fund balance
  - Committed, assigned, and unassigned
- Encumbrances, if significant, are disclosed in conjunction with other disclosures of significant commitments

## Note Disclosures

- Stabilization arrangements
  - Authority for establishing
  - Requirements for additions
  - Conditions under which amounts may be used
- Minimum fund balance policies



## Special Revenue Funds

### *Current Definition:*

- *Special Revenue Funds*—To account for the **proceeds of specific revenue sources** (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are **legally restricted** to expenditure for **specified purposes**.

## Special Revenue Funds

### *Statement 54 Definition:*

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are **restricted or committed to expenditure** for specified purposes other than debt service or capital projects. The term “**proceeds of specific revenue sources**” establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund.





## Special Revenue Funds

- Report specific revenue sources restricted or committed to specified purposes other than debt service and capital projects
- Restricted or committed specific revenue sources should comprise substantial portion of fund's resources, **but fund also may include other restricted, committed, and assigned resources**
- Disclosure: purpose of each major special revenue fund and each revenue source or other resources reported in each

## Effect of SRF Clarifications





## Capital Projects & Debt Service Funds

- Text made consistent with other definitions
- Capital projects fund definition is more reflective of current practice
- Highlighted that debt service funds are *required* when
  - Legally mandated
  - Financial resources are being accumulated for principal and interest payments maturing in future years

## Capital Projects and Debt Service Funds

### *Prior Definitions:*

- *Capital projects funds*—to account for **financial resources to be used** for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments).
- *Debt service funds*—to account for the **accumulation of resources for**, and the payment of, general long-term debt principal and interest.





## Capital Projects Funds

### *Statement 54 Definition:*

- *Capital projects funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

## Debt Service Funds

### *Statement 54 Definition:*

- Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.



Questions?



Appendix O - OIA Performance Measurement Project

# *OIA Performance Measurement Project - Update*

IGFOA

Atlanta, Georgia

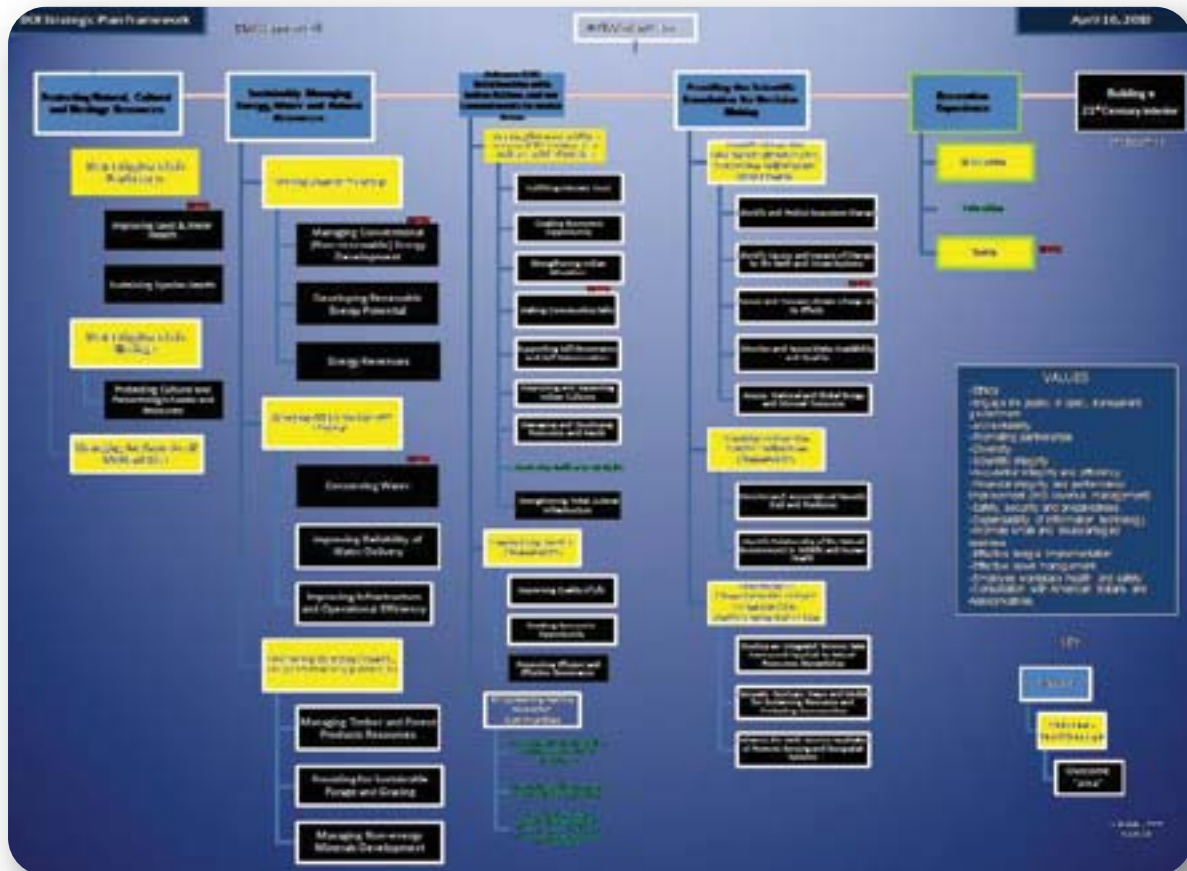
June 11, 2010

Pat Keehley, Graduate School

## *OIA Performance Measurement Project*

1. Government Performance Results Act (GPRA) 1993.
2. OIA launches the Performance Measurement Project (2005 – 2006).
3. Tiffany leaves. Jon takes over (2007 - 2008).
4. DOI/OIA revise strategic goals (2010).
5. Use measures to 1) manage and make decisions, 2) monitor progress toward strategic goals, 3) submit with budget documents.





## DOI Mission Areas - Empowering Insular Communities

1. Improving the quality of life. (next slide)
2. Creating economic opportunities.
  - Number of new business licenses issued in the insular areas
  - Increase in mean per capita GDP
3. Promoting efficient and effective governance.
  - Number of insular governments with on time and unqualified single audits





## DOI Mission Area: Empowering Insular Communities

### 1. Improving Quality of Life

- Education
- Health
- Energy
- Environment
- Poverty
- Economic Activity
- Public Safety

<b>A. Education</b>					
High school graduation rate (2006/2007)	74%	85%	74%	N/A	58%
Student teacher ratio (2004/2005)	15.8	17.1	20	18.3	10.6
	2.9%	2.5%	3.3	9.1%	5.4%
	(2005- 06)	(2005/06)	(2006/07)	(2003/04)	(2006/07)
Drop-out rate from grade 8 to 12					
Status of school facilities					
<b>B. Health</b>					
% health budget spent on off-island referrals (SP)					
Infant mortality (2007 - 2008: per 1000 live births)		11.9	7.11	6.17	
	81.4/76.0	76.0/69.0	77.9/77.1	77.1/78.2	82.0/75.0
Longevity (women and men, years)	.9	0	3.3	3.5	9
	5.7	41.1			
Incidence of diabetes	(2007)	(2007)	NA	NA	9.9
		2.04	1.15	2.16	
Hospital bed occupancy rate		(2003)	(2000)	(2008)	NA



<b>C. Energy</b>					
Average cost of electricity in households and businesses (in dollars per kilowatt hour) (2009)	0.1777		0.2416	0.2337	
Peak load demand in comparison to peak load capacity	78%		74.50%		93%
<b>D. Environment</b>					
% households with 24/7 running water that meets US Environmental Protection Agency (EPA) safe drinking standards (SP)	100 (SP 2007)	75 (2007)	170 (2007)	113 (2007)	120 (2007)
	5,418 systems serving	32% of the systems serving 3% of the pop.		24% of the systems serving 84% of the pop.	8% of the systems serving 2% of the pop.
# EPA violations (health based water)	19,782, 214 people	(2008)	NR	(2008)	(2008)

<b>E. Poverty level</b>					
1) % population eligible for Medicaid or medically indigent					
2) % population eligible for US Food Stamp program					
<b>F. Economic Activity</b>					
1) Per capita gross domestic product (SP)					
2) Gross business receipts/revenues					
3) Number of business licenses issued in the insular areas					
4) Per capita household income					



G. Public Safety						
		2.7 Decrease in Violent Crimes and 1.6 Decrease for Property Crimes (2008 compared to 2007)	NA	NA	0% Increase in Violent Crimes and a 2.4 Decrease in Property Crimes (2007 Compared to 2006)	NA
1)	% of change in crime rate					

## OIA Performance Measurement *Project Status*

- OIA working with measures and numbers presented today.
- Need to fill-in numbers for insular governments.
- July 31<sup>st</sup> deadline for initial project report.

**I NEED YOUR HELP!**





## Insular Government Information

Government:

Name:

Email:

Phone:

Notes:





## Appendix P - RMI Status Report

### REPUBLIC OF THE MARSHALL ISLANDS MINISTRY OF FINANCE

#### Performance Measurement Presentation

#### PERFORMANCE MEASUREMENT # 1

WHO	TASK	MEASUREMENT PERIOD	PERFORMANCE MEASUREMENT	PERFORMANCE MEASUREMENT COLLECTION METHODOS
Chief of Accounting:  (The Assistant Secretary & Admin imposes the responsibilities of bank recons on the Chief Accountant)	Reconciles all Bank Accounts	Monthly	Percentage of completion of monthly bank reconciliations	Signaing off of all completed bank reconciliations and dated (a checklist).



### EXAMPLE: BANK RECONS.

Acct. # / Month	Oct.	Nov.	Dec.	Jan.
GF Acct.	√	√	√	√
DEAF	√	√	√	√

### RESULT

- As of Jan. 2010, bank reconciliation for GF and DEAF Acct. were 100% complete.

### PERFORMANCE MEASUREMENT # 2

WHO	TASK	MEASUREMENT PERIOD	PERFORMANCE MEASUREMENT	PERFORMANCE MEASUREMENT COLLECTION METHOD
Account Receivable/ Travel Section	Outstanding Travel advances to be kept at a minimal level	Quarterly	Percentage of completion of monthly bank reconciliations	Prepare a listing of all closed TAs and new ones. The list to include list of TAs issued/closed at the end of each month to determine the AR collectability rate.



### EXAMPLE: OPEN TA V/S CLOSE TA

Acct. # / Month	TAs Total	Open TAs	Closed TAs	Percentage of Close TAs
1 <sup>st</sup> Qrt.	30	10	20	67%
2 <sup>nd</sup> Qrt.	40	10	30	75%

### RESULT

- 72 % of all TAs are close up to 2<sup>nd</sup> Qrt.
- 28% is collectible at the of 2<sup>nd</sup> Qrt.

### PERFORMANCE MEASUREMENT # 3

WHO	TASK	MEASUREMENT PERIOD	PERFORMANCE MEASUREMENT	PERFORMANCE MEASUREMENT COLLECTION METHOS
Budget & Accounting Division	Provision of budget status report to departments	Quarterly	Percentage of department receiving monthly status report	MOF will maintain a log or list of copies provided to department at the end of each month.



## EXAMPLE: PROVISION OF BUDGET STATUS

Month / Department	MOH	MOE	Internal Affairs	MISGLB
Jan.	✓		✓	
Feb.		✓		✓

## RESULT

- Provide budget status report on Need-based request

END





**Appendix Q - Finance Office Performance Management**

# **Finance Office Performance Management**

**June 2010**

## **Evaluation of Office of Insular Affairs Program Mgmt**

**Issued May 2010**

**"OIA lacked specific performance measures for its efforts to improve financial practices. The measure used is the timeliness of Insular Areas in submitting their financial statements."**



## Discussion

- What are your obstacles to measuring performance?
- Do you measure now and just don't have a formal reporting system?
- How can performance measures help with performance management?
- Is there value in measuring performance?

## Accounts Receivable & Advances / Current Assets

FY2008

•Guam	23%
•Palau	47%
•ASG	91%
•Yap (w/o trust fund)	72%
•Pohnpei	33%
•Kosrae	68%
•CNMI	52%
•RMI	22%



## A few comments

- The measure should be meaningful!
- The measure should be a number
  - % of outstanding travel advances over 120 days
- Set a target or benchmark
  - \$0 amount (or X%) of outstanding travel advances over XX # of days
- Figure out who & how & how often you will collect the data
  - Supervisor of travel (WHO) will submit the advance aging report (HOW) to the Director 5 days after month end (HOW OFTEN)
- What is your follow through action

# Examples follow





### City of Atlanta

Note that this includes only the targets. The targets don't provide much information to a standard user. For instance, 7 certified financial reports is a number in isolation of how many financial reports the office is required to prepare.

## ATL Stats Performance Metrics for Finance

Performance Measure	2010 Target
Revenue Collection Rate for Business Licenses	95%
Revenue Collection Rate for Property Tax	95%
Revenue Collection Rate for Solid Waste	90%
Financial Close Cycle Time (from month end)	10 Work Days
Number of Certified Financial Reports	7
Forecasting Cycle Time (from end of quarter close)	20 Work Days
Average AP Invoice Days Payable	40

## Finance

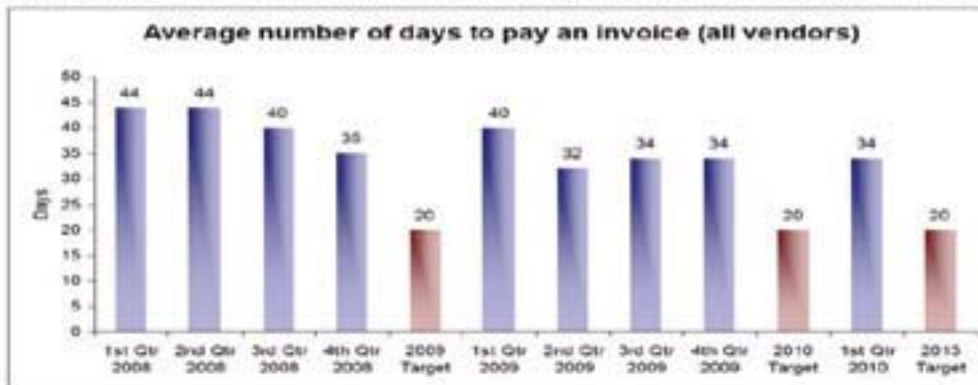
Notes # 4, 6, 7, 9, & 10 measure the effectiveness of the financial operations (as opposed to the financial health of the government or a policy)

City Finances	Page
1. Bond Ratings	3
2. Return on Operating Assets	5
3. Liability and workers compensation claims paid	6
Internal Processes	
4. Collection Effectiveness Indicator (CEI)	7
5. Finance Department Budget by Business Line	8
6. Average Number of Days to Pay an Invoice	9
7. Percent of Payments meeting Best Practices Payment Terms	10
8. Percent of Targeted Supplies that are Green Purchases	11
9. Payroll cost per FTE	12
10. Accounts payable cost per voucher	13
Appendix	
Liability and workers compensation by department	14
Future Measures	
Revenue Collection cost	
Percent of Invoices Paid at Discount	





This presentation is good in that it shows the trend (are we getting better or worse?) Also, it explains why that measure is significant and exactly what the office is doing to make it work.

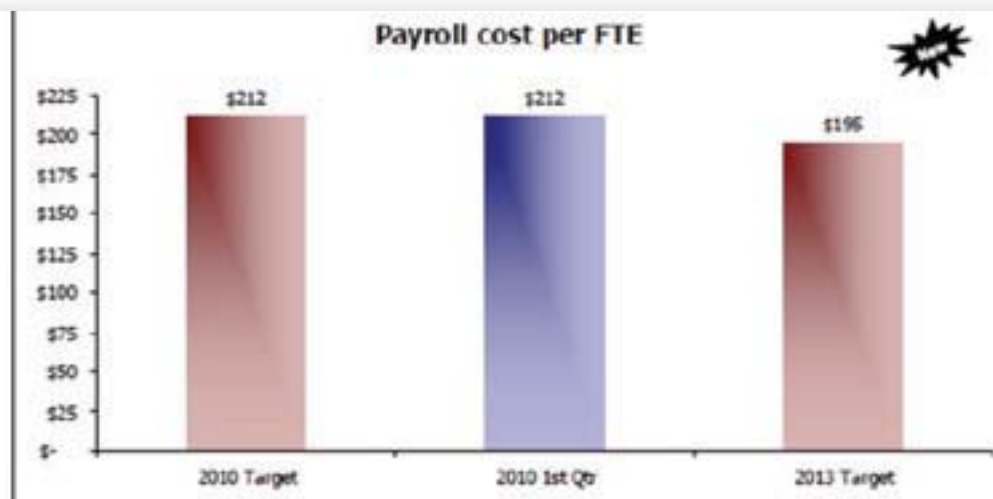


**April 20, 2010 9 Why is this measure important?**

The "days to pay" measure indicates whether the City is complying with its contractual obligations and state law. State law requires municipalities to pay invoices within 35 days of invoice date or according to contract terms; the City is required to pay invoices within 35 days.

**What will it take to achieve the targets?**

Continued focus on adherence to established processes, for example: a) emphasizing to vendors and City departments that invoices should be mailed to Accounts Payable so invoices can be tracked to ensure timely payment; b) timely entry of procurement transactions into COMPASS; and c) successful employment and implementation of Business Process Improvement (BPI) initiatives.



**Why is this measure important?**

This measure demonstrates the annual cost to collect bi-weekly payroll data, enter it into the system, audit for errors and ensure union contract rules are followed. The data used in this calculation reflects costs associated with the Finance Department, Central Payroll Unit only. This does not address the multiple employees that work in other departments that are also involved in the bi-weekly payroll cycle.

**What will it take to achieve the targets?**

With full implementation of PeopleSoft Time & Labor, the City will eliminate the redundant activity of filling out paper timesheets and then using them as data entry worksheets. Employees will be able to enter their own labor information directly into the system and their supervisor will be able to approve it on-line as well. Approximately 1,000 employees fill out paper timesheets everyday; elimination of this step will result in significant increases in efficiency and decreased payroll costs.



This set of measures is good in that it links to the finance office goals, but they don't include targets and there are too many of them.

### City of San Francisco

Provide effective systems for payroll, budgeting, accounting & purchasing function	Percent of scheduled time that systems are available for departmental use Percentage of system users who were able to accomplish needed tasks using systems
Ensure that the City follows appropriate accounting procedures	Number of findings of material & significant weakness in annual City audit Number of audit findings with questioned costs in annual Single Audit Percentage of departmental financial transactions with errors found during post-audit Percentage of client department ratings for Finance and Accounting Services Team of "good" or "excellent"
Manage the citywide family of financial professionals	Number of training units provided in City financial systems & procedures Percentage of systems training evaluations that are good or excellent Percentage of departments that successfully close their accounts by 90 days after the end of the fiscal year Percentage of major departments that have been trained in cost recovery policies and procedures
Provide accurate, timely information to support fiscal planning	Percentage by which actual revenues vary from budget estimates Percentage by which actual expenditures vary from 9 month estimate Percentage by which actual revenues vary from mid-year estimates Rating of general obligation bonds
Provide accurate, timely financial transactions	Percentage of payroll transactions not requiring correction Percentage of documents for Controller approval processed in 5 days
Provide accurate, timely financial reporting	City receives certificate of achievement for excellence in financial reporting from GFOA Number of days from previous fiscal year end to complete the City's comprehensive financial report

## Prompt reconciliation of cash accounts: Selected Cities

- Boca Raton, FL 15 days of calendar month end
- Corpus Cristi, TX Reconcile bank statements within 2 weeks of receipt
- Denver, CO 80% of bank reconciliations completed by last day of following month
- Cambridge, MA 99% of bank accounts reconciled within 45 days
- San Clemente, CA 100% of banks reconciled to the general ledger within 30 days of month end (actual 64%)



## Appendix R - 1 - American Samoa Action Plan

### American Samoa Department of Treasury Performance Measures FY2010

Finance Division	#	Suggested Measure	Comments	Measurement Period	Tasks	Data Collection
1 Payroll						
Documentation	1	# of days it takes to pull payroll documentation	Select one pay period from each month. Randomly select 5 employees for payroll to pull documentation. Documentation must include: timecard, scan tron and any leave slips. Back up documentation is also required if additional income is selected (timecard, scantron and authorization letter).	Quarterly	Run sample list - Carri, Sr Accountant Pull documentation - Soli, Payroll Mgr Report on findings - Carri, Sr Accountant	spreadsheet checklist name of employee, pay period #, timecard, scantron, leave slip, date submitted, date received
	2	% of samples pulled which have completed documentation				
2 Accounts Payable						
Transaction Processing	3	% of payables over 120 days old.	Run an aging report at the start of the quarter. Identify vendors that haven't been paid over 120 days (prepare a base listing). Find out why. Push to have payments processed within first month of the quarter.	Quarterly	Run aging report, check on status of late payments, report findings - Siafaga, AP Mgr	Prepare a report showing the trend of the % of AP over 120 days.
3 Travel						
Documentation	4	% of SOPs documented, current, accurate, and written	Determine the number of travel SOPs to track.	Monthly	Initial process of TA - Alex; Routing - Alex/Lena; Final approvals - Carri/Levi; Final process - Alex	Prepare a base listing of the number of procedures which should be documented. Detail the current status of each procedure.
4 MIS						
Reporting	5	% of departments receiving monthly financial reports	Determine the base (# of departments or divisions), then measure based upon hardcopy or softcopy reports delivered to the department.	Monthly	Print reports - Keli, MIS Staff Distribute & track reports - California, MIS admin asst. Report findings - California, MIS admin asst	Spreadsheet checklist Print report date, Department name, Name of person pick up, signature, pick up date
5 Disbursing						
Cash Management	6	# of days it takes to send out vendor payments when check run is completed.	Determine how many days to disburse after receiving funds/printing checks.	Weekly		Spreadsheet
6 General Accounting						
Reconciling	7	% of bank recons completed timely (by 10th of each month)	Prepare a base listing of all bank accounts as well as staff responsible for each account.	Monthly	Bank recon review & report findings- Heidi, Sr Accountant	Spreadsheet checklist account #, account name, accountant, date submitted, date approved (approval for accuracy), supervisor signature, comments (explanations to not being timely)





## Appendix R - 2 - CNMI Action Plan

### Commonwealth of the Northern Marianas Performance Measure Plan FY2010

ACCOUNTS:	COMPLETION	COMMENTS
<p>Number of checking accounts reconciled: Twenty-three (23)</p> <ul style="list-style-type: none"> <li>* Operations - General Fund Credit Card Account</li> <li>* Payroll</li> <li>* NMTIT Rebate Trust Fund Stimulus Tax Refund Federal Funds C. I. P. (Capital Improvement Projects) N. A. P. (Food Stamps) Imprest Funds - 15 accounts</li> <li>* accounts with substantial volumes of work and transactions (bank &amp; g.l.)</li> </ul>	<p>All accounts: MONTHLY Bank Reconciliation and one (1) Fiscal Year ANNUAL closing except INACTIVE (3 accounts): QUARTERLY / one (1) FY ANNUAL</p> <p>(La Fiesta Revolving, Washington Rep. Offc. &amp; Treasury Imprest )</p> <p>Reconcile monthly all transactions, manually or banktape (auto match), for each general ledger account. Verify all deposits / disbursements / debits for validity of transaction. Do analysis and identify discrepancies (bank / g.l.) and initiate research.</p> <p>Compile finalized exceptions for closing of monthly reconciliation. Forward for review and approval by management.</p> <p>Provide copies of exception to respective Section/Division Supervisors for adjustments and/or corrections in general ledger before next subsequent month's reconciliation.</p>	<p>Our goal is to complete monthly bank reconciliation on a timely basis. However we are unable to attain our goal because of several inadequacies which hampers our ability to complete our job tasks and duties appropriately.</p> <p>***Reconciliation Section has been understaff since December 2005. The workload of retired employee has been shoulder by the remaining two (2) due to none hiree because of "Austerity Measure".</p> <ol style="list-style-type: none"> <li>1) Incomplete / late (thirty days or more) receipt of respective bank statements. Prolong response in reference to items requested from bank, e.g.copies of blank images , CMs, DMs, for verification of validity of transactions.</li> <li>2) Banktape download/upload delay ( auto matching of checks cleared in bank and JDE).</li> <li>3) Untimely/delay approval &amp; postings of transactions in general ledger (ck issuances; cash receipt uploads; etc)</li> <li>4) unavailability of cash receipt reports for research of discrepancies purpose (general fund recon)</li> <li>5) correspondence with the Bank through Treasurer, CNMI. Delay response from Treasurer further delays bank reconciliation</li> </ol>





## Appendix R - 3 - Governemnet of Guam Action Plan

### Government of Guam Fixed Assets Inventory

FY2010

#### What

Perform Physical Inventory for all line agencies within the Government of Guam

#### How

Re-access the capitalization policies which includes defining what is a capital assets, threshold and updating the data.

Create and action plan and obtain approval from the DFM and Director. Update plan for any comments suggestions.

Obtain support and approval from the policy makers (Legislature) to institutionalize this process. The perform the plan.

#### **Plan to include:**

Training for all Department Level on the revised SOP by 09/30/2010

All inventory at Department Level completed by 12/31/2010

Central Accounting (DOA) verifications performed on each department by 06/30/2011.

Fixed Assets Register updated based on results by 09/30/2010

Semi-Annual Reviews to be performed upon implementation, beginning FY2011

#### Who

COREY DIAZ

Michael Cabral

Designated Departments with the assistance and direction of Michael Cabral

#### How often

Semi-Annual physical inspections

(Annual possible after the process is institutionalized)

#### To Whom

Stakeholders and to get rid of the Fixed Assets Finding in our audits

#### Measurement

Physical Inventory of % of departments to be completed by DATE

Obtain # of departments, project the amount to be completed by a certain date



## Appendix R - 4 - Kosrae Action Plan

### State of Kosrae Finance Office Performance Measure Plan FY2010

What's the Target	How to Measure	Who will Do it	How Often	To Whom	Action
Travel Advances	Reduce Outstanding TA by 75% within 90 days	Margrette	10 days after month end	Director of Finance	Follow up on Collection Procedures and enforce collection methods
Bank Recon @ 100%	10 to 15 days after Bank Statements Received and System Generated Adjustments and reports are done timely; Number of Reconciling Items per month	Salik Thomson	On a Monthly basis, 10 to 15 days after end of month	Responsible staff will submit to the Director. Prior to submission, such reports will be reviewed and noted by Financial Advisor	Financial Advisor will Monitor and Set Feedback Time; try to minimize number of reconciling items
Capital Assets Register Recon and Accounting	100% on Tagging; Number of Additions Per Month; Number of Deletions Per Month;	Nimos Salik/ Financial Advisor will assist on Accounting issues	On a Monthly basis, 30 days after end of month and also on a yearly basis 30 days after Fiscal Year End	Responsible staff will submit to the Director. Prior to submission, such reports will be reviewed and noted by Financial Advisor	Tag assets upon receiving; Do monthly or quarterly Inventory on Assets; Follow up on Department Inventory. A manual log is to be established and used for monitoring purposes. Financial Advisor will assist on defining capital vs expense, additions, retirements, improvements, repair and maintenance.
Advance Purchase	100% reconciliation and reduce outstanding PO by 75% within 90 days	Financial Advisor	On a Monthly Basis, 10 days after month end	Financial Advisor will reconcile and work with Chief Accountant (Payables) prior to submission to Director	Follow up with Department on receiving of goods.
Procurement Receiving Report	Number of days to receiving date; Number of receiving reports processed per month	Betty	On a Monthly Basis, 10 days after month end	Responsible staff will report to the Chief of Accounting (Payable section) to clear Outstanding encumbrances prior to submission to Director	Monitor and follow up with department on receiving of goods purchased to minimize number of days to receive goods. A manual log is to be established and used for monitoring purposes
Financial Reporting (Fund Status Report and Encumbrance Detail Reports)	All depts, agencies, branches of the government (12 in all) are provided with their financial reports on a quarterly basis...12 sets of hard copy reports.	Shiro and Switson	12 departments/agencies will be provided financial reports 5 working days after quarter ends	5 working days after quarter ends, the reports are to be distributed to departments and agencies. A distribution log is to be established and used for monitoring purposes. This log has to be reported to Director on a quarterly basis during staff meetings	Monitor distribution log and follow up on department feedbacks
Staff Development	70% of existing staffs to receive 4 or more hours of CPE per year. (12 staff)	Director	Report and measurement will be done on a semi-annual basis	The report will be prepared and circulated by Director to appropriate parties	1 staff per year will be going for BA in accounting. The rest (11) will be given opportunity for CPE through other training programs
Human Resource Program	100% of staff to receive job appraisals (13 staffs)	This is to be done by Supervisors and Director	This begins March 2010 and every 6 months thereafter	The report will be prepared and circulated by Director to appropriate parties	Appraisals to be done based on existing performance evaluation criteria
Process Documentation	100% Completion of SOP for finance and budget	Director and Financial Advisor ensure achievement of this task	By January 2011	The report will be prepared and circulated by Director to appropriate parties	



## Appendix R - 5 - Pohnpei Action Plan

### Pohnpei State, FSM Finance Office Performance Measures FY2010

Task No.	Task	Measure / Goal	How Often	Reporting Requirments	How	Who	Notes
1	Transactions Processing	100% completion of all Bank Reconciliations	Monthly	15 days after receipt of bank statements, all recons are expected to be 100% completed	After the receipt of the bank statement, a check list will be created to review status	Chief of Finance	Chief of Finance to submit monthly status reports to the Director
		100% completion of quarterly reconciliation of receivables over 120 days old	Quarterly	Recons for all receivables over 120 days old 100% completed by quarter end	Implement and enforce provisions of FMR on late filing and payment of outstanding Travel advances	Chief of Finance	Chief of Finance to submit quartly status reports to the Director
2	Financial Reporting	100% of Departments and Offices receive fund status reports	Monthly	Hard copies of reports are prepared and distributed every 10th of the month	The Department of DOTA is required by law to prepare and distribute such reports by 10th of each month; A distribution log will be established for tracking purposes.	Asst. Chief	Monthly Status reports to the Director
3	Resource Availability	100% accessibility to system by all Departments and Office					
	First Phase	100% of all Offices in new Admin Bldg have access	Quarterly	100% accessibility to all offices and departments	IT staff install all applicable software into appropriate workstations	Asst. Chief; IT Staff	Establish log and check list and monthly reports to the Director
	Second Phase	100% accessibility to all departments and offices not in new building	Quarterly	100% accessibility via dial up access through the internet	Work with Software Provider and FSMTC	Asst. Chief; IT Staff	Establish log and check list and monthly reports to the Director
	Third Phase		Annual / end of FY2010	100% accessibility to all depts and offices in the primary government	Inspection conducted by D. Milks	Asst. Chief; IT Staff	Establish log and check list and monthly reports to the Director

- 3 Budget Call
- 4 Revenue Collections



## Appendix R - 6 - Republic of the Marshall Islands Action Plan



### Republic of the Marshall Islands Ministry of Finance

#### PERFORMANCE MEASURE PLAN FY2010

WHO	TASK	MEASUREMENT PERIOD	PERFORMANCE MEASUREMENT	PERFORMANCE MEASUREMENT COLLECTION METHOD
<b>Chief of Accounting</b> (The Assistant Secretary for Accounting & Admin imposes the responsibilities of bank recons on the Chief Accountant)	Reconciles all banks accounts	Monthly	% of completion of monthly bank reconciliations	Signing off of all completed bank reconciliations and dated (a checklist). Specifically the checklist will include (1) reconciliation difference (ideally should be balanced) (2) review from management and (3) adjustments posted to General Ledger
<b>AR Section/Travel Section</b>	Outstanding travel advances to be kept at a minimal level	Quarterly	% of travel receivables over 120 days old	Prepare a listing of all closed TAs and new ones. The list to include list of TAs issued/closed at the end of each month to determine the AR collectability rate.
<b>Secretary of Finance</b> (The Secretary of Finance through an Internal Memo will issue a directive for the implementation of the Performance Measurement Plan)	Implementation of MOF's Performance Measurement Plan	Annual (at the June GFOA Conference)	Adoption of performance measurement plan	Secretary to check performance measurement plan's progress on a monthly basis





**Republic of the Marshall Islands  
Ministry of Finance**

**PERFORMANCE MEASURE PLAN FY2010**

<b>WHO</b>	<b>TASK</b>	<b>MEASUREMENT PERIOD</b>	<b>PERFORMANCE MEASUREMENT</b>	<b>PERFORMANCE MEASUREMENT COLLECTION METHOD</b>
<b>Budget &amp; Accounting Division</b>	Provision of budget status report to departments	Quarterly	% of department receiving monthly status reports	MOF will maintain a log or list of copies provided to department at the end of each month.
<b>\EDP/IT Division</b>	Provide each department with access to FMIS	Quarterly	% of departments with on-line access	EDP/IT will maintain a log of all departments that were granted on-line access.
<b>Secretary of Finance Office</b>	Provide trainings to finance employees	Semi-annual	% of finance employees receiving 4 or more hours of continuing education	A list or log of employees attending trainings and seminars will be maintained.
<b>All MOF Division Heads</b>	Development of Ministry's operation manual	Monthly (each time MOF management meet)	% of SOPs documented, current, accurate and written	-Each division will ensure to (1) develop a format that will be approved by Secretary depending on the type of activities (2) provide a list of all activities to be covered in the procedure manual and (3) the Secretary of Finance will review the draft procedure manual on April 30th, 2010.
<b>Secretary of Finance</b>	Perform ministry-wide evaluation for every staff	Semi-annual	% of staff receiving appraisals	A list of all employees who have or have not been evaluated will be maintained by the Secretary.



## Appendix R - 7 - Republic of Palau Action Plan

### Republic of Palau Finance Office Performance Measures FY2010

Task No.	Task	Measure / Goal	How	Who	How Often	Reporting Requirments	Notes
1	Travel Advance	To reduce the outstanding travel advances down to zero(0) amount due over 90 days after 6-months from implementation date, which began in FY10.	Staff to - generate TA report from IDC system thru-out the month. Identify outstanding Travel Advances over 30days, then initiate payroll deduction form for review and approval, and submittal to payroll section for processing.	Travel Section - Accounting Staff	Travel Voucher Claims are dependent on travel completion dates, so travel advances should be part of the staff daily work assignments.	Staff to submit monthly and quarterly status report to Chief for review and approval, then forward as part of Monthly/Quarterly Reports to BNT Director and MOF Minister.	For continuous improvements to Finance & Acctg. Office, Chief needs feedback from upper management, especially on delinquent accounts which might require legal actions.
2	A/P Advance Payments	To reduce Vendor advance payments down to zero (0) amount on Advances over 60 days old. Implementation on AP advance payment reconciliation began in FY10.	AP advance payment to be identified and notice to be sent to all vendors or individual contractors with outstanding payments.	A/P Section - Accounting Staff	Data entries and transaction updates are done daily, so this should be part of the staff daily work assignment, but must be reconciled on monthly basis.	Staff to submit monthly and quarterly status report to Chief for review and approval, then forward as part of Monthly/Quarterly Reports to BNT Director and MOF Minister.	For continuous improvements to Finance & Acctg. Office, Chief needs feedback from upper management, especially on delinquent accounts which might require legal actions.
3	Grant Reports (FSR)	to reduce all late report filings to zero (0) within 6months period	generate monthly report and identify all FSR due during the month and to work with respective program managers on updates before FSR is prepared.	Grant Administrator	Constant communications with grant program managers should be part of the staff daily work assignment. But must prepare and submit FSR by due dates (quarterly).	Staff to submit FSR Chief for review and approval, then submit to Grantor on or before due dates. Monthly status report on ALL grant fundings is part of staff monthly status report to Chief. Quarterly Status report to Chief for review and compilation with other financial report to MOF Minister for review and submittal to ROP President and Congress.	For continuous improvements to Finance & Acctg. Office, Chief needs feedback from upper management.
4	Accts. Payable invoice processing	Increase invoice vouchers processing efficiency to reduce error to zero (0) immediately. This includes ensuring full compliance on procurements (documentations,...) are part of APV before approval and disbursements.	Will require from the ministries and agencies their daily and weekly transmittal log sheet	A/P Section - Accounting Staff	daily and weekly	Staff to submit weekly, monthly, and quarterly Aging report to Chief for review and approval, then forward as part of Weekly/Monthly/Quarterly Reports to BNT Director and MOF Minister.	For continuous improvements to Finance & Acctg. Office, Chief needs feedback from upper management.
5	Accts. Receivable Aging	To reduce receivables over 90 days old to current within 6-months from July 1, 2010.	Staff to generate AR Aging from the subledger system and reconcile to G/L AR account balance. Identify all accounts over 90 days old and send notice to all customers or contractors. Do follow up via phone calls, document all communications,etc..	A/R Section - Accounting Staff	weekly/monthly/ quarterly	Staff to submit weekly, monthly, and quarterly Aging report to Chief for review and approval, then forward as part of Weekly/Monthly/Quarterly Reports to BNT Director and MOF Minister.	For continuous improvements to Finance & Acctg. Office, Chief needs feedback from upper management.
6							



## Appendix R - 8 - Virgin Islands Action Plan

### U. S. VIRGIN ISLANDS Performance Measurement Plan FY2010

#### 1.) Assessment Dimension: Operations / Transaction Processing

**Measure:** Completion of Monthly Bank Reconciliations

- Plan:**
- a. Notify Treasury Director, Assistant Director and Chief of Reconcilement, via inter-office memorandum, that their completion of monthly bank reconciliations will be a key performance indicator to be measured on a monthly basis
  - b. Create a spreadsheet listing all V.I. Government accounts, with columns for indicating the status of their monthly reconciliation. This spreadsheet is to be completed by the tenth of every month and submitted along with the Treasury Division's monthly report to the Commissioner's Office.

#### 2.) Assessment Dimension: Operations / Transaction Processing

**Measure:** Number of Days to Process Petty Cash Reimbursements

- Plan:**
- a. Notify Accounting Director and Chief of General Ledger, via inter-office memorandum, that the number of days to process petty cash reimbursements will be a key performance indicator to be measured on a monthly basis.
  - b. A log will be created to capture the date when petty cash reimbursement requests are received and when reimbursement checks are issued. The average number of business days required (Target: 3) will be calculated and this log will be submitted along with the Accounting Division's monthly report to the Commissioner's Office.

#### 3.) Assessment Dimension: Operations / Financial Reporting

**Measure:** Percentage of Departments Receiving Quarterly Fund Reports

- Plan:**
- a. Notify Accounting Director and Chief of General Ledger, via inter-office memorandum, that timely reporting of fund balances is a key performance indicator to be measured on a quarterly basis.
  - b. Create a table listing all funds by responsible department/agency and indicate whether a report was generated and transmitted, as required, on a quarterly basis. This table, along with relevant statistical calculations, will be submitted to the Commissioner's Office quarterly.



#### **4.) Assessment Dimension: Staff / Staff Education**

**Measure:** Percentage of Employees Receiving 4 or More Hours of Continuing Education

- Plan:**
- a. Instruct the Deputy Commissioner of Administration to create an Annual Schedule of Training and Education, in conjunction with the Division of Personnel
  - b. Instruct all divisional directors to develop an individualized schedule of training and education for each of their employees for submission to the Deputy Commissioner of Administration
  - c. HR Officer to track, on a quarterly basis, adherence to the schedule developed for every employee and submit a report to the Commissioner's Office.
  - d. Employees completing at least the minimum of 4 hours continuing education and their supervisor to be publicly recognized at an annual award ceremony.

#### **5.) Assessment Dimension: Processes / Documentation**

**Measure:** Percentage of SOPP's Documented, Current, Accurate and Written

- Plan:**
- a. Ascertain from the Program Assurance Division the number of procedures that should be documented and the current status of each procedure.
  - b. Develop a schedule for the completion of all SOPP's identified as needing to be documented or updated
  - c. Develop a methodology for routinely and systematically determining when SOPP's are indicated throughout the Department of Finance.

#### **6.) Assessment Dimension: Human Resource Programs**

**Measure:** Percentage of Staff Receiving Appraisals

- Plan:**
- a. Communicate to all divisional directors the importance of periodic and annual employee performance appraisals
  - b. Direct the Deputy Commissioner of Administration, in conjunction with the Division of Personnel, to develop an appropriate appraisal form
  - c. Disseminate the form and require that annual appraisals of all employees be submitted to the Commissioner's Office





## Appendix R - 9 - Yap Action Plan

### Yap State Government PERFORMANCE MEASURE FY2010

DIMENSION	MEASUREMENT	HOW/WHO/HOW OFTEN
A. Operations		
1. Transaction Processing	Bank reconciliation completed 30 days after bank statement is received (payroll checking, general checking, and general savings)	<ol style="list-style-type: none"><li><b>Method</b>– monthly cleared checks are entered into the system; variance between book and bank is identified, proposed adjusting entries are prepared and approved by Chief of Finance or Director and posted into the system.</li><li><b>Who</b>– Koncy Tharngan</li><li><b>Monitoring report</b> to Director: standard form for each bank account is filled out stating the last month reconciled, variance amount carried, reference numbers for any adjustments made, and a system report to match the form reports.</li><li><b>Feedback</b>– the Director will review the report to monitor progress on bank recon.</li></ol>
	Monthly reconciliation of sub-ledgers to general ledgers 30 days after month end.	<ol style="list-style-type: none"><li><b>Method</b>– updated schedules or sub-ledger system totals are matched to control accounts. Discrepancies are identified; proposed adjusting entries are prepared and approved by Division Chief or Director and posted into the system.</li><li><b>Who</b>– Koncy Tharngan/Robert Fathaltamanbay</li><li><b>Monitoring report</b> to Director: a system report is generated showing that the ledgers are in agreement.</li><li><b>Feedback</b>– the Director will review the report and discuss any difficulties encountered.</li></ol>



DIMENSION	MEASUREMENT	HOW/WHO/HOW OFTEN
	Monthly lease reconciliation and update 15 days after month end.	<ol style="list-style-type: none"><li><b>1. Method–</b> update log for each lessee to reflect payments made during the month. Call lessee to double-check if no record of payment. Prepare standard reminder notice to Lessee for Chief of Finance's or Director's signature. Deliver notice.</li><li><b>2. Who–</b> Antonia Ruerus</li><li><b>3. Monitoring report</b> to Director: submit on monthly basis a summary list of all active leases showing last payment date and outstanding amount.</li><li><b>4. Feedback–</b> the Director will use report in the monthly Standing Lease Committee meeting to assist in collection, if needed.</li></ol>
	Monthly reconciliation of sub-ledgers to general ledgers 30 days after month end.	<ol style="list-style-type: none"><li><b>1. Method–</b> (a) CFSM Grants - on a monthly basis send bills to FSM Finance, Yap Field Office, for CFSM projects. Generate system report to compare expenditures with revenues, ensure that previous billings had been paid, and identify any variance. Prepare standard reminder notice for Chief of Finance or Director's approval if needed. Deliver notice. (b) Federal Grants – generate fund status report and send to FSM Finance. Confirm payment receipt/amounts of previous billings. Prepare standard reminder notice for Chief of Finance or Director's approval if needed. Deliver notice.</li><li><b>2. Who–</b> Jesse Foruw/Antonia Ruerus</li><li><b>3. Monitoring report</b> to Director: a list showing by fund how much was billed (by fiscal year), how much had been received to date, how much is outstanding.</li><li><b>4. Feedback–</b> the Director will use the reports to ensure timely billings and payments. The data will be used to follow up with the billed entity.</li></ol>



DIMENSION	MEASUREMENT	HOW/WHO/HOW OFTEN
	Reduce number of outstanding travel advances of over three months by 75%	<ol style="list-style-type: none"><li><b>Method</b>– on a monthly basis, review travel advances outstanding. Process all travel vouchers filed within five (5) days of receipt. Prepare standard reminder notice for Chief of Finance or Director’s signature for those whose travel vouchers are overdue.</li><li><b>Who</b>– Antonia Ruerus</li><li><b>Monitoring report</b> to Director: submit an outstanding travel advance report as of month-end, three months ago.</li><li><b>Feedback</b>– the Director will use the report to monitor progress and ensure collection is done.</li></ol>
	Reduce number of outstanding purchase advances of over three months by 75%	<ol style="list-style-type: none"><li><b>Method</b>– on a monthly basis, review outstanding purchase advances, call and follow up with departments. Follow-up with PPM to ensure that receiving reports from departments are transmitted to Finance. Process and liquidate advances within five (5) days of receipt.</li><li><b>Who</b>– Irene Laabrug</li><li><b>Monitoring report</b> to Director: submit an outstanding purchase advance report as of month-end, three months ago.</li><li><b>Feedback</b>– the Director will use the report to monitor progress and ensure that purchase advances are being monitored.</li></ol>
3. Financial Reporting	Fund status reports sent to departments on last Friday of every month	<ol style="list-style-type: none"><li><b>Method</b>– on the last Friday of each month, certain specified fund status reports will be generated by Computer Section staff, copies saved in folders, and then emailed to relevant departments.</li><li><b>Who</b>– Eugene Tamow</li><li><b>Monitoring report</b> to Director: there will be no submission; however, the Director will seek feedback from Cabinet as to whether the reports are being received by the departments and offices on a timely basis.</li><li><b>Feedback</b>– Cabinet members’ response and comments will be basis for timeliness of submissions and usefulness of the reports.</li></ol>



DIMENSION	MEASUREMENT	HOW/WHO/HOW OFTEN
	Quarterly and Annual Financial reports to FSM National government 15 days after quarter end.	<ol style="list-style-type: none"> <li><b>Method</b>– on a quarterly basis, generate specified reports and fill SF424 and submit to Director for review and approval five (5) days before due date.</li> <li><b>Who</b>– Robert Fathaltamanbay</li> <li><b>Monitoring report</b> to Director: copy of the transmittal email with attached reports.</li> <li><b>Feedback</b>– the Director will review report and note that reports are submitted on a timely basis.</li> </ol>
4. Single Audit		
	Reduce outstanding dollar questioned costs by 50% six months after audit report is published.	<ol style="list-style-type: none"> <li><b>Method</b>– no later than one month after audit report deadline, a specific Finance staff will be identified to list the outstanding Single Audit questioned costs by transaction, department responsible, and reference number. The staff will provide the list to the Chief of Finance or Director so that the appropriate department head may be informed in writing as to the</li> <li>questioned cost and what documentation or explanation may be needed.</li> </ol> <p>The documents will be compiled for review by</p> <ol style="list-style-type: none"> <li>the auditors and FSM Questioned Cost Resolution Committee for possible resolution before six months had elapsed after audit report was filed.</li> </ol> <p><b>Who</b>– Robert Fathaltamanbay/Maria Laaw</p> <p><b>Monitoring report</b> to Director: the amount resolved shown in the next year's audit will be indicative of the process' success.</p> <p><b>Feedback</b>– this process will help both Finance and the department take responsibility in trying to resolve audit findings and possibly help prevent similar occurrences in the future.</p>





## Appendix S - Conference Evaluation Summary

### Government Finance Officers Association (GFOA) Conference Island Government Finance Officers' Association (IGFOA) Meeting

Pacific Islands Training Initiative  
Virgin Islands Training Initiative

Atlanta, Georgia  
June 6 – 11, 2010

EVALUATION SUMMARY  
(23 Evaluations Completed)

To ensure that conferences and meetings that the Graduate School conducts for the PITI and VITI programs are as responsive as possible, please take a few minutes to fill out this evaluation. Your input and comments will be very useful to us in planning future events.

On a scale of 1 - 5, with 5 being the highest score and 1 being the lowest score, please rate the GFOA Conference and IGFOA Meeting by circling the appropriate number.

#### GFOA Conference

- 1) The GFOA Conference sessions were relevant and timely.

Strongly				Strongly
Agree	Agree	Neutral	Disagree	Disagree
(43%)	(57%)	(0%)	(0%)	(0%)

**Score: 4.4**

- 2) What sessions of the GFOA Conference would you suggest should be followed up by PITI/VITI through training and/or other types of seminars?

- GASB 54 – Implementation Assistance
- Indirect Cost / Cost Allocation Plan
- Performance Measures Development
- Business Process Management
- Asset Allocations
- Property Management Policy Development
- Financial Performance
- Keep a lid on Fraud
- Best business practices to reduce cost
- Economic situation – Forecasting
- Budgeting and finance relating to new funding
- ARRA updates upon release of revised compliance supplement
- Expanding the role of Finance Officer in economic development
- Performance Management



## IGFOA Meeting

- 3) The IGFOA meeting sessions were relevant and timely.

Strongly				Strongly
Agree	Agree	Neutral	Disagree	Disagree
(70%)	(30%)	(0%)	(0%)	(0%)

**Score: 4.7**

- 4) The meeting's objectives were substantially met.

Strongly				Strongly
Agree	Agree	Neutral	Disagree	Disagree
(48%)	(52%)	(0%)	(0%)	(0%)

**Score: 4.5**

- 5) Logistics for bringing participants to and from Atlanta were handled satisfactorily.

Strongly				Strongly
Agree	Agree	Neutral	Disagree	Disagree
(65%)	(35%)	(0%)	(0%)	(0%)

**Score: 4.7**

- 6) The IGFOA meeting site (hotel) was comfortable and conducive to the meeting.

Strongly				Strongly
Agree	Agree	Neutral	Disagree	Disagree
(57%)	(43%)	(0%)	(0%)	(0%)

**Score: 4.6**

- 7) Support services by the Graduate School staff during the meeting were handled well and in a timely manner.

Strongly				Strongly
Agree	Agree	Neutral	Disagree	Disagree
(74%)	(26%)	(0%)	(0%)	(0%)

**Score: 4.7**



- 8) What sessions of the IGFOA Meeting were the most relevant and meaningful to you?
- The challenge of leadership: Managing for improved performance by Dr. Bonnie
  - Leadership Challenges; Performance Measures
  - Interaction between governments; Debbie's presentation
  - Sessions on leadership for performance management and performance measurements
  - Managing for improved performance; performance measures
  - GASB 54
  - Leadership Management skills
  - Effective leadership; GASB 54; Performance Management
  - Standard 54
  - Performance measures
  - Management and Communication
  - Performance measure: although its been discussed but it was helpful to hear it again and be reminded; no such thing as over communication
  - Managing for improved performance by Dr. Bonnie Garson
  - Performance Leadership
  - GASB and Leadership
  - Communication
  - Leadership conference
  - All
- 9) What are the two most important items that you learned during the week, and how will you apply each when you return home?
- Paying attention to staff; communicate effectively; work improvement
  - Importance of involving every stakeholder in the process of making difficult budgetary decisions. Performance measures as a measurement tool to determine if services are being delivered effectively and efficiently.
  - Doing more with less; Performance Measures; GASB 54 - very timely with our FMS upgrade; will work with IDC on chart of accounts and financial reports to meet GASB 54.
  - Why performance measurement is necessary; implement a pilot measurement to improve efficiency in the workplace; Better communication: be clear and concise when delegating responsibilities
  - How to improve the performance measures and follow-up process
  - GFOA session on capital asset points to consider regarding capital asset policy, accounting and monitoring guidelines
  - From GFOA – ARRA finding single audit issues; internal control issues
  - From IGFOA – performance measures starting to make sense; leadership delegation techniques
  - Management tool for improved performance; Measurement performance
  - The importance of context in communication and performance measurement
  - Pay attention to your employees; time management
  - Performance Measures; fixed assets, short/long term goals; management leadership
  - Performance measure details listening to what other governments are doing
  - Performance and evaluations; follow-up and meet with my supervisors
  - Performance measurement; two way communication
  - the importance of performance measures.



- In the internal controls session I was reminded that the control does not only stay in finance office, but rather from outside department and other offices; importance of feed back
  - No such thing as over-communication - collectively we stand
  - Feed back; communication; Performance Management
  - How to better organize, prioritize the workload etc...; time management, more so with managing interruptions by staff
  - Communication; delegation – return the work back to staff, empower and train them.
  - Recommended practices might be more important than best practices (BP) – make sure BP's are applicable to you and ensure that the SOP you have reflect what you are currently doing / have implemented. Communicate, communicate, communicate effectively in general and with respect to
- 10) What sessions or aspects during the week were the least relevant and meaningful to you?
- GASB 54 – Excellent clarity on fund classification definitions
  - All sessions were relevant.
  - GFOA ARRA presentations
  - Overall Bonnie was good, but some of her presentations did not connect meaningfully
  - Capital Assets – Revisit our SOP's and increase thresholds
  - GFOA – Economic development; IGFOA – None were irrelevant
  - Everything was relevant
  - Nothing, I learned a lot
  - Least-IT sessions; meaningful-GASB 54 and Capital Assets
  - All of the sessions I attended were relevant to me. Having choices (concurrent sessions) made that possible
- 11) Please provide any other comments concerning the GFOA Conference and the IGFOA Meeting that will make future conferences and meetings more meaningful and enjoyable.
- The GFOA conference was very informative and educational. The speakers were well qualified and it was great learning from other people's (professionals) experience. With IGFOA, the shared government experiences/lessons learned are invaluable. The guidance, direction and support from DOI/OIA facilitates this and it is appreciated.
  - Thanks to Graduate School and consultants for their support and assistance. Thanks to DOI/OIA for making it possible
  - Everything is great. Very appreciative of all the planning, training and support from DOI and Graduate School. More power to the program
  - More entertaining sessions
  - More geographical and demographic information sharing amongst island delegates would be appreciated
  - Is it possible that a mini IGFOA conference can be developed and rolled out in V.I.? – will spread awareness; bring more people to the table; maximizes VITI funds
  - Just great
  - More sessions
- Continue to have those leadership training; Maybe a shopping tour since the islands do not have shopping malls. Arrange for a shopping evening; islands don't have shopping malls with exception of Guam





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