

IGFOA

ISLAND GOVERNMENT FINANCE OFFICERS' ASSOCIATION

CONFERENCE REPORT

Summer Meeting, June 18-20, 2008, Fort Lauderdale, Florida



AMERICAN
SAMOA



CNMI



FSM



GUAM



RMI



PALAU



VIRGIN
ISLANDS



GS GRADUATE
SCHOOL USDA

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1. Executive Summary

In 1999 the Department of Interior's (DOI) Office of Insular Affairs (OIA) and insular area financial management officials formed the Island Government Finance Officers Association (IGFOA). The purpose of IGFOA was to promote improved financial management in the insular governments. 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 theme for this conference, "Building a Sustainable Finance Office", focused on building and maintaining high performing finance offices. The goals of the IGFOA Conference were to:

- Present and discuss a model for sustainable high performing finance offices,
- Share the governments' self-assessments using this model,
- Identify best practices used to maintain a sustainable high performing finance office, and
- Develop action plans to address each government's highest priority issues in improving their performance.

The conference opened with representatives from each government reporting on the status of their Financial Management Information Systems (FMIS), single audits, and the results of their self-assessments using the Finance Office Assessment Instrument. All governments stated they were satisfied with their current FMIS and had no plans to change. Several governments indicated the need to upgrade their current applications to more recent versions of the software, but none had the funds available to do so. The governments continue to improve the timeliness and results of their single audits. Six of the governments reported they would complete their single audits on time and several said they expected unqualified opinions. Prior to the conference, each government assessed itself using the Finance Office Assessment Instrument. Although each office had its unique set of strengths and challenges, two general trends emerged. First, none of the governments assessed itself a '3' or higher on the five-point scale. Second, the greatest challenge facing all of the offices was the ability to recruit, retain, and develop its human resources.

Mr. Julius E. Rhodes, SPHR, presented a training session on "Building for the Future - Sustaining the Present". The session examined the development and utilization of succession planning as a way of creating a strategic advantage for island governments to address the key issues relative to their workforce--leadership development, identification of high potential candidates, the roles and responsibilities of key stakeholders, and action planning for resolving these issues. The conference participants were encouraged to make sure they had a firm idea of what their plans were and to be able to show as clearly as possible how succession planning could reduce costs and provide a proactive process to address current and future staffing concerns.

Tiffany Taylor, Budget Analyst in the Office of Insular Affairs, DOI, provided an update on the OIA Performance Measurement Project. She gave the current status of the project and the plans for the next few months. The most critical information shared was the schedule of

visits to the insular areas by the project team. During these visits the team will brief the Chief Executive and key staff from each government on the project and their roles in it. The project staff will also discuss data needs with department heads and other staff identified as data stewards for the governments. The goal of the site visits is to determine what data are already available, what data may need to be collected, and what data may serve as proxy data for some measures.

Dr. Pat Keehley, a consultant for the Graduate School, USDA, gave a brief talk about high performing finance offices and the characteristics that helped make them high performing. She then described the Executive Leadership and Development Program (ELDP) proposed by OIA and the Graduate School, USDA. The ELDP would provide intensive training and development experiences for a select group of carefully chosen employees from each government. The program would last for one year and would include activities such as four week-long classes, special project assignments, structured details and developmental assignments, mentoring, and skills/personality/performance assessments and feedback. The ELDP was developed to help address some of the succession planning issues the governments have identified over the past year and the results of the finance office self-assessments.

Frank Crawford updated the conference participants on the Performer and GASB statement 45, Other Post-Employment Benefits (OPEB). The OPEB statement places new requirements on the governments to account for post-employment benefits other than retirement (e.g., health care). Mr. Crawford explained the process the governments needed to go through to compute the financial impact of the new requirement and indicated that for some governments the effect on their financial statements could be quite significant.

The conference closed by having participants develop action plans to address the critical issues identified during the conference related to succession planning, the ELDP, and OPEB.

2. Background

In 1999 the Department of Interior's (DOI) Office of Insular Affairs (OIA) and insular area financial management officials formed the Island Government Finance Officers Association (IGFOA). The purpose of IGFOA was to promote improved financial management in the insular governments. IGFOA was incorporated in the Commonwealth of the Northern Mariana (CNMI) and its by-laws 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 provide 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 years IGFOA has focused on accountability in spending government funds and in resolving audit qualifications, findings, and questioned costs. The association has sponsored the Audit Improvement Project and the development and use of the Performer.

In the past year finance officers have been asking two questions, (1) 'What's next? Now that we have improved our audits, what do we need to continue to improve our office?', and (2) 'How do we keep things going?'. The 2008 summer conference was designed to focus on these two issues—developing and sustaining a high performing finance office and human resource planning.

3. Conference Goals

The theme for the GFOA Conference held just before the IGFOA Conference was “Building a Sustainable Future.” This concept was carried over to the IGFOA meeting where the theme “Building a Sustainable Finance Office” focused on building sustainable high performing Finance Offices. The goals of the IGFOA Meeting were to:

- Present and discuss a model for sustainable high performing finance offices,
- Share the governments’ self-assessments using this model,
- Identify best practices used to maintain a sustainable high performing finance office, and
- Develop action plans to address each government’s highest priority issues in improving their performance.

4. Welcoming Addresses

The President of IGFOA, Ms. Claudette Anderson, Virgin Islands Commissioner of Finance, welcomed the conference participants to the session. She briefly described the challenges facing the USVI and expressed her hopes that she could share experiences with the other participants and learn from their successes.

Charlene Leizear, Director of Technical Assistance, Office of Insular Affairs, U.S. Department of Interior, greeted the participants and expressed OIA Director Nik Pula's regrets that he could not attend the conference. She stressed OIA's continued emphasis on accountability, financial management, and Training and education.

Stephen Latimer, Program Manager, Pacific and Virgin Islands Training Initiatives, Graduate School, U. S. Department of Agriculture, welcomed the participants to the conference and thanked OIA for its support for the conference and its goals. Mr. Latimer reviewed the types of programs the Graduate School, USDA, runs for the island governments. He also discussed some of the major projects OIA, PITI/VITI and the insular governments have completed together.

5. Theme for the IGFOA Conference: Building a Sustainable Finance Office

Dr. Steven Medlin, the conference facilitator, presented the background for the conference and discussed how the two questions the finance officers posed, ‘what’s next?’ and ‘how do we keep things going?’ evolved into the conference agenda and goals (Appendix A). He briefly covered the history of research and real-world findings on high performing organizations. He then presented a list of characteristics of high performing organizations that have been shown to be valid and reliable over the past two decades (Appendix B).

Prompted by the two questions raised by the finance officers last year, Dr. Medlin explained that for the past year he has been researching how best to address the issues and provide the governments the tools and resources needed to continue their performance improvements. Using the questions as a starting point, and the characteristics of high performing organizations as a framework, he developed an assessment tool to help finance offices figure out their strengths and where they have opportunities for improvement (Appendix C).

To close his introduction to the conference, Dr. Medlin mapped the relationship between the characteristics of high performing organizations and the assessment tool (Appendix B) and discussed the agenda and how it covers several key components of high performing organizations (Appendix B).

6. Panel Discussion: Insular Government Self-Assessments

Representatives of each of the governments presented their status on three key issues—their single audits, their Financial management Information Systems (FMIS), and their ratings on the Finance Office Assessment Instrument.

American Samoa

Single audit—The single audit will not be completed by the June 30 deadline and ASG has asked for an extension. They are having problems getting timely audits from their component units.

FMIS—ASG has been using IBIS since 1996 and has no plans to replace it. They have been completing system upgrades regularly.

Self-assessment—Although ASG did not complete the assessment instrument in detail, it generally rated itself a ‘1’ on most dimensions.

CNMI

Single audit—CNMI expects to meet the June 30 deadline. It also expects the qualifications to be down, with none for the government itself but some for the component units.

FMIS—CNMI uses the JD Edwards ‘World 1997’ financial software. They are quite satisfied with the product, but need to upgrade to a newer version. They have a \$100,000 annually maintenance fee.

Self-assessment—CNMI rated itself towards the lower end of the scale on all dimensions, between ‘2’ and ‘3’. Its greatest challenges were in staffing strategic planning, staff education, human resources, and performance measurement.

Palau

Single audit—Palau will complete its audit on time, but the timeliness of audits is an issue. Next year Palau will try to get the draft audit in March to give it more time to complete it. Palau took several actions to try to get component units to complete their audits on time, including meeting with Component Units to inform them they would not be reimbursed on audit costs if they didn’t finish their audits on time. Based on the latest draft of the audit, Palau expects to receive an unqualified opinion.

FMIS—Palau has been using IDC since 1984 and has no plans to convert to another system. They completed a major upgrade in 2005 and pay about \$40,000 for annual maintenance.

Self-assessment—They found self-assessment difficult due to its structure. Palau gave itself low score, with the lowest areas being staffing, organizational planning, staff education, and quality control. Its highest scores were in FMIS and resource availability. Palau faces major challenges in hiring and retaining qualified personnel and it needs internal training for its staff. It also needs external technical assistance to train managers—now and future.

U.S. Virgin Islands

Single audit—The USVI expects to complete its FY2006 single audit in November 2008 and its FY2007 audit in June 2009. It has asked the auditors to do simultaneous testing when possible.

Most qualifications deal with component units, but it may also have qualifications related to OPEB reporting and worker's compensation.

FMIS—The ERP will implement the payroll system in 2009, then the USVI will be completely on the new system and the old system will be archived.

Self-assessment—The USVI conducted self-assessment and generally rated itself 2's. Its greatest challenge was in the human resources area.

Guam

Single audit—The single audit should be completed on time and may be unqualified. One component unit may be qualified.

FMIS—Guam has been using BACIS for almost two decades. They are satisfied with the system, which is very stable and does everything they need from an FMIS.

Self-assessment—Guam generally rated itself 3's and identified weaknesses in processes and financial reporting.

FSM

Single audit—All the states will complete their audits on time, but it is not yet clear whether the National Government will complete its audit on time. Two states, Kosrae and Pohnpei, expect to receive unqualified opinions.

FMIS—The FSM has implemented FundWare in four states and is scheduled to implement it at the National Government sometime over the next few months. Using the Fundware system has had a positive influence on the audits and helped with the annual audits (since states are now on the same system).

Self-assessment—The FSM rated itself mostly 1's, with human resources as its biggest issues.

RMI

Single audit—The RMI anticipates meeting the June 30 deadline and expects to have component unit qualifications removed for an unqualified audit. RMI is considering consolidating small component units into the main government and making them part of the general audit.

FMIS—RMI is using IDC, the same as Palau and pays an annual maintenance fee of \$70,000 per year. Its biggest issue with the system is the time difference between RMI and Chicago. RMI is not using the fixed asset or accounts receivable modules.

Self-assessment—RMI did not have an opportunity to complete the self-assessment.

Summary

The Finance Officers each gave a brief summary of their government's status on the FY2007 audits. With the exception of the Virgin Islands Government, all expected to complete FY07 by the June 30 deadline or within their requested extension period. The VI has contracted with a new auditing firm and completed their FY2005 audit. The VI requested that the auditors conduct field work on FY06 and FY07 simultaneously in order to accelerate the process. All governments were expecting either an unqualified auditor's report or significant improvement in the number of audit qualifications.

While most of the governments reported a requirement to upgrade in hardware and/or the version of the software system they are using, none is contemplating an immediate change in its system. The governments' reports on their financial management information systems indicated general satisfaction with the service they received from their software vendors, the capabilities of the systems, and their government's ability to fully utilize the functions of their system, while recognizing what improvements they would like to make.

The reported results on the Finance office assessment tool were quite frank. The officers generally ranked their operations in the lower ranges of each dimension and they discussed their weaknesses in human resource management.

Ms. Milks also provided a quick update on the status of the audit improvement project.

The most significant improvement in the audits has been in their timeliness. On average the number of months late for audit completion has fallen from over 14 months to 2 months from FY03 to FY06. The notable trend in the audit qualifications related to financial statements was a steady decrease, while qualifications related to component units and federal grants declined slightly then leveled off. Ms. Milks noted that it appears the finance offices have addressed problems within their own operations with continued success, but that problems outside of their direct control have been more difficult to resolve. (See Appendix D for slides of Ms. Milks' graphs.)

7. Panel Discussion: Greatest Accomplishments and Greatest Challenges

A panel of representatives from each government made a presentation of their greatest accomplishments over the past year and the greatest challenges facing their governments over the next few years.

Palau

Achievements--

- Five years of unqualified audits. Now wants to go further by getting opinions with no questioned costs, and no findings whatsoever.
- Updated financial procedures manuals.
- Task force review—looking for new sources of revenue with recommendations pending in Congress.

Challenges--

- Finding Babeldaob water supply.
- Recruiting and retaining qualified staff.
- New administration coming in, so change is forthcoming.
- Next five years: would like to stay on track with policies and procedures.

Guam

Achievements--

- Draft audit shows reduction in general fund deficit, which is our greatest accomplishment--we hope will be reflected in our Performer rating.
- May be issuing an unqualified audit this year.
- Continue quarterly accounting training for administrative and program staff.
- Completed 80% of fixed assets inventories which we hope to complete fully by the end of June.
- Continue reconciliations of accounts, and have completed GASB 45 actuarial report. Will have impact on OPEB, and those numbers will be in our '07 audit.
- Attribute most of this progress regarding the audits to the FMIP program we put together in the Guam. It has really raised awareness and lead to progress.

Challenges--

- Implementing Performance-Based Budgeting in 2009.
- Planning to address impact on military buildup in Guam, trying to quantify those impacts in finance departments and others. Daunting task to try to properly predict the impacts this will have on Guam, in spite of regular updates.

United States Virgin Islands

Achievements--

- Completing the 2005 audit is our greatest accomplishment, although it took 30 months to do.
- We implemented a new ERP in spite of outstanding issues, but got it up and running, which is also a major accomplishment.

Challenges--

- We have decided to implement Performance-Based Budgeting, which is a challenge since we didn't previously have any buy-in from leadership at the top.
- We face many challenges to our economy given issues in the U.S.—people aren't traveling outside of the U.S. and that's impacting us.
- When Cuba opens it will change the face of tourism in the Virgin Islands.

Commonwealth of the Northern Marianas Islands

Achievements--

- Budget reduction of 29% over the last few years, but it was achieved by not paying for employee shares of retirement contributions. We've reduced work hours and people are resigning and moving to the mainland.
- We have reformed the retirement system which is a great accomplishment, from \$2.3 billion to \$600 million.

Challenges--

- We're facing \$14--\$16 million deficit. Legislature unwilling to address problems or pass austerity measures.
- Long-term challenge is balancing the budgets.
- We have a long-term debt that needs to be dealt with.

Republic of the Marshall Islands

Achievements--

- All component units for FY-07 have been audited. AMI is in the audit report for this year.

Challenges--

- There are new challenges in 2008 which come with the new governments. They have created new component units that will need to be audited.
- For next five years, we will need to maintain the current status.

FSM—Chuuk

Achievements--

- We've gone through structural and finance reforms.
- We have a new FMIS system.
- Chuuk started with \$40 million deficit, which we've reduced by \$13.5 million by cleaning the books.
- We met the 6/30 deadline for the first time in history of Chuuk State. We think the only major qualification will be with fixed assets, and that most will be removed.

Challenges—

- Multiple years of disclaimers on audits. Major issues remain with fixed assets.
- We need to make sure the reform measures are sustainable and stay in place after the director leaves the office.
- Still have \$26.5 million in deficit, and would like a clean opinion for the next audit.
- Biggest problem is getting people in Chuuk to accept that we need to take measures to keep making progress.

American Samoa

Achievements—

- Strong leadership among departments, including within procurement and property management, as well as the budget office. We're working towards a realistic action plan.

Challenges—

- Human resources. HR module was implemented within the financial system which has lead to questions and issues with prior year audits.
- Many challenges. We have a new Treasurer with a different management style.
- We don't have a Comptroller.
- We're working on fixed assets and trying to get an actual number.

8. Human Resource Planning/Succession Planning

As part of the IGFOA Annual meeting a session was presented on "Building for the Future - Sustaining the Present" by Julius E. Rhodes, SPHR. (See Appendix E for the slides used during the presentation.) This session examined the development and utilization of succession planning as a way of creating a strategic advantage for Island Governments to address the following issues relative to their workforce:

- Leadership Development
- Identification of High Potential Candidates
- The Roles and Responsibilities of Key Stakeholders
- Action Planning

During the course of the presentation participants were involved in experiential exercises that highlighted the critical issues of awareness and change. These exercises demonstrated the need for participants to understand and be able to address the limitations they must face and overcome in order to allow for succession planning to take root in their governmental entities.

As part of the wrap up to the session the attendees were asked three questions:

1. Does the likelihood of succession planning increase, decrease or remain the same with the available tools presented for your utilization?
2. What are the barriers you foresee for succession plan implementation?
3. What resources do you need to implement succession planning?

The attendees were split into 5 teams of 4-5 members each and all reported that the likelihood of utilizing succession planning increased as a result of the provided tools. A number of barriers were cited, but the area that received the most comments dealt with the political atmosphere of their island governments and generating support from senior officials. The resource issues cited ran the gamut from time to funding to staffing concerns.

The conference participants were encouraged to make sure they have a firm idea of what their plans were and to be able to show as clearly as possible how succession planning could reduce costs and provide a proactive process to address current and future concerns. Finally they were encouraged to actively consult with other members of the meeting to identify common strategies that they could use to address their concerns and develop networks that would allow them to be more efficient.

9. Office of Insular Affairs Performance Measures

Tiffany Taylor, Budget Analyst for U.S. Office of Insular Affairs updated the participants on OIA's strategic plan and performance measurement project. She presented a tri-fold brochure that includes OIA's strategic goals and their respective performance measures and asked for comments or suggestions for improvement. She also described the timeline for visiting each insular government to identify performance measures and solicit feedback about OIA's strategic goals. The final report is expected to be completed by December 2008 and reported to IGFOA members at their next meeting. (See Appendix F for the slides used during the presentation.)

10. Using the Performer and 'AFTER Analysis' to Measure and Improve Productivity

Frank Crawford made a lunch presentation on the Performer and the 'AFTER' analysis (see Appendix G). His talk focused on the ways in which the Performer could be used to improve the financial health of the governments. The key points of his talk were that the Performer should be used to:

- Educate decision-makers,
- Measure the impact on financial health and performance before making significant financial decisions, such as
 - Issuing debt and/or raising taxes
 - What do our tax and debt burdens per capita look like?
 - Would our citizens be willing to pay more taxes?
 - Would our creditors be willing to allow us to issue more debt?
 - Can we increase fees of our charges for services activities and increase our revenue dispersion control and not be so reliant on revenues not under our direct control?
 - How should we address long-term pension obligations that are most-likely unfunded at the current time?
 - Pension funding bonds?
 - Changes to the plan(s)?
- Determine the need for, or amount of cash to keep aside for operational purposes,
 - General Fund fund balance,
 - Investments, short or long-term,
- Measuring future cash flows that might be necessary for capital asset replacement or needed for operations if federal funding diminishes, and
- Track your financial health and performance over the years.

Finally, Mr. Crawford suggested the governments review the A.F.T.E.R analysis to track progress on the elimination of audit findings and questioned costs, the timeliness of the release of the financial statements, and component unit related issues.

11. Developing a High Performing Finance Office and the Executive Leadership Development Program

Dr. Pat Keehley made a presentation on the characteristics of a high performing finance office and how the Executive Leadership Development Program would contribute to developing such an office. Dr. Keehley first reviewed the characteristics of high performing finance offices (Appendix H). She offered Lourdes Perez, Director of the Department of Administration, Government of Guam, as an example of an exceptional leader of a finance office. Ms. Perez was featured in Dr. Keehley's book Benchmarking for Best Practices in the Public and Nonprofit Sectors because she used solution-driven benchmarking to solve critical problems in her finance office. Additionally, Ms. Keehley identified three characteristics of high performing finance offices. High performing office:

1. Develop and publish reports that illustrate key issues of concern and interest to the public and elected officials.
2. Partner with the budget office to produce documents and reports that can be readily used by line agencies to improve performance.
3. Leverage technology for gains in efficiency and effectiveness.

Additionally, IGFOA facilitates high performance by regularly meeting to share best practices among the insular areas.

Next, Dr. Keehley presented an overview of the Executive Development Leadership Program (ELDP). (Details on the ELDP can be found on the PITI/VITI web page.) The Program will be available to government staff with potential for promotion into key positions in the government. It consists of four one-week training sessions delivered over a twelve month period along with mentoring and special project assignments. Applications will be received until September 1st, 2008. The first session is tentatively scheduled to be delivered on Guam sometime between October 13th and November 10th.

12. Explaining Other Post-Employment Benefits (OPEB): GASB Statement 45

Frank Crawford presented the basic requirements and principles of GASB Statement 45, Other Post-Employment Benefits. Post-employment benefits are defined as benefits provided after separation from employment as part of the total compensation for services, including:

- Pension benefits—
 - Retirement income
 - Other benefits (except postemployment healthcare) if provided through a defined benefit pension plan
- Other postemployment benefits (OPEB)—
 - Postemployment healthcare benefits
 - Other forms (for example, life insurance) if provided separately from a defined benefit pension plan

Mr. Crawford explained how the new accounting standards were to be interpreted and applied, and the effect it would have on government financial statements. (See Appendix I for the slides used during Mr. Crawford's presentation.)

13. Break-out Session: Action Plan Development

As the final conference exercise, participants were asked to identify the most critical issues for their governments that had been covered during the sessions. Each government listed the issues, prioritized them, and developed action plans for what they needed to do when they returned to their islands. The action plans are presented in Appendix J.

As part of the planning process, participants also identified the topics they would like to be considered for the next IGFOA Conference (December 2008). These topics are listed in Appendix L.

14. Conference Evaluation Summary

To close the conference, the participants completed the conference evaluation form (see Appendix L for a summary of the evaluations) and provided feedback about what they considered the most and least useful sessions in both the GFOA conference and IGFOA meeting (also in Appendix L). In general both conferences were very well received. On a scale of 1-5 with 1 being the lowest score and 5 the highest, the average rating on specific aspects of the conference:

- The GFOA Conference sessions were relevant and timely—Score 4.5
- The IGFOA meeting sessions were relevant and timely—Score 4.8
- The meeting's objectives were substantially met—Score 4.5
- Logistics for bringing participants to and from Fort Lauderdale were handled satisfactorily—Score 4.8
- The IGFOA meeting site (hotel) was comfortable and conducive to the meeting—Score—4.7
- Support services by the Graduate School, USDA staff during the meeting were handled well and in a timely manner—Score 4.8

Conference participants also prepared a list of issues they'd like covered at the December conference in Hawaii. That list has been included as Appendix K.

Appendix A Conference Agenda

The theme for this year's GFOA Conference is "Building a Sustainable Future." This concept will carry over to the IGFOA meeting where the theme "Building a Sustainable Finance Office" will focus on building sustainable high performing Finance Offices. The objectives of the IGFOA Meeting are to:

- Present and discuss a model for sustainable high performing finance offices;
- Share the governments' self-assessments using this model;
- Identify best practices used to maintain a sustainable high performing finance office; and
- Develop action plans to address each government's highest priority issues in improving their performance.

Sunday, June 15

10:00 – 11:30 am **Overview of GFOA Conference/IGFOA Meeting**
Grand Salon E

Introductions

Review of GFOA Conference

Review of IGFOA Meeting

Wednesday, June 18

12:00 pm **GFOA Conference Closure**

12:00 - 1:00 pm Lunch on Own

1:00 pm **Opening of IGFOA Meeting**
Grand Salon A & B

Claudette Anderson, Virgin Islands Commissioner of Finance,
IGFOA President

Charlene Leizear, Director of Technical Assistance, Office of Insular
Affairs, US Department of the Interior

Stephen Latimer, Program Manager, Pacific and Virgin Islands
Training Initiatives, Graduate School, USDA

General Discussion of GFOA Conference Sessions

Theme for the IGFOA Conference: Building a Sustainable Finance
Office, Dr. Steve Medlin, Conference Facilitator

1:45 pm

Insular Government Self-Assessments – Where We Are and What Do We Need to Do? (Single Audit Status, FMIS Update, Self-Assessment Results)

- American Samoa: Carri-Lee Magalei
- CNMI: Robert Schrack
- Guam: Lourdes Perez
- U.S. Virgin Islands: Claudette Anderson

2:45 – 3:00 pm

Break

3:00 pm

- Federated States of Micronesia: Tiser Reynold
- Republic of the Marshall Islands: Jien Lekka
- Republic of Palau: Ruth Wong

3:30 pm

General Discussion of Assessments and Results

4:00 pm

Panel Discussion: Greatest Accomplishment during the past year and Greatest Challenges for 2008 and the Next Five Years

- Hermana Idip (Palau)
- Deborah Gottlieb (U.S. Virgin Islands)
- Lourdes Perez (Guam)
- Waylon Muller (RMI)
- Jack Blanco (CNMI)
- Gillian Doone (Chuuk, FSM)
- Alapasa Tuato'o (American Samoa)

5:00 pm

Day 1 Wrap-Up

5:30 pm

Group Dinner – Shooters Restaurant

Meet in front of the Embassy Suites Hotel no later than 5:30 pm

Thursday, June 19

7:30 - 8:30 am

Breakfast (To Be Provided)

8:30 – 8:45 am

Check-in/Review Agenda**Introduction to High Performance Finance Offices**

8:45 - 10:00 am	Human Resource Management/Succession Planning: Building for the Future – Sustaining the Present Julius E. Rhodes, SPHR
10:00 – 10:15 am	Break
10:15 – 10:45 am	Human Resource/Succession Planning (Continued)
10:45 – 11:15 am	Break Out Sessions (Mixed Groups: Topics to be determined)
11:15 – 11:45 am	Report out from Groups
11:45 – 12:00 pm	Department of Interior/Office of Insular Affairs Performance Measures Project Tiffany Taylor, DOI OIA Budget Analyst and Dr. Patricia Keehley, Consultant
12:00 - 1:00 pm	Lunch (To Be Provided) Lunch Speaker: Frank Crawford, CPA Using the “Performeter” and “After Analysis” to Measure and Improve Productivity
1:00 – 2:15 pm	The Culture of High Performing Organizations The Leadership of Finance Offices Focus on Human Resources - Executive Leadership Development Program Dr. Patricia Keehley
2:15 – 2:30 pm	Break
2:30 – 3:15 pm	Explaining Other Post –Employment Benefits (OPEB): GASB Statement 45 Frank Crawford, CPA
3:15 - 4:00 pm	Break Out Sessions (Mixed Groups: Topics to be determined)
4:00 – 4:30 pm	Report out from Groups
4:30 pm	Day 2 Wrap-Up
Friday, June 20	
7:30 - 8:30 am	Breakfast (To Be Provided)

8:30 – 8:45 am

Check-in/Review Agenda

8:45 - 10:15 am

Action Plan Development

- What is your office's most critical issue from the assessment?
- What is your goal for this issue? How will you measure progress?
- How will you plan to incorporate the ELDP within your government?
- What is your government's strategy for addressing the issue of succession planning?
- Develop an action plan to address these issues

10:15 -10:30 am

Break

10:30 am – 12:00 pm

Report out on Action Plans

(5-7 minutes per government)

12:00 pm

Lunch (To Be Provided)

1:00 pm

Meeting Wrap Up

Evaluations

Appendix B Slides for Dr. Medlin's Presentation on the Conference Theme

ISLAND GOVERNMENT FINANCE OFFICERS ASSOCIATION

Electronic, circa 2008

Graduate School, USDA



Characteristics of High Performing Organizations

1. Create and promote a **strategic plan** with clearly defined goals and objectives.
2. Establish **shared values**.
3. Use **performance measures** to focus improvements not punish individuals.
4. Continually look for **ways to improve**.
5. Apply quality tools such as benchmarking to enhance performance.
6. Harness the power of **teams**.
7. Ask **'why'**.
8. Use **technology** to enhance performance.
9. Adapt to **changing** environment.
10. Develop **human resources**.
11. Pursue and advance a desirable **organizational culture**.
12. Focus on the **customer**.



IGFOA - 2008

High Performing Org

1. Strategic plan
2. Shared values
3. Performance measures
4. Ways to improve
5. Quality Tools
6. Teams
7. Ask 'why'
8. Technology
9. Change with environment
10. Develop human resources
11. Develop culture
12. Focus on customer

Finance Office Self Assessment

1. Leadership – Organizational Planning
2. Human Resources – Plan, Recruit, Develop
3. Operations – Performance Management
4. Results and Processes
5. Results – Management Controls; Processes – Quality Control
- 6.
- 7.
8. Resource Availability – Financial Mgmt Information Systems
9. Leadership: External Relations and Organizational Planning
10. Human Resources – Plan, Recruit, Develop
11. Leadership
12. Leadership – External Relations

High Performing Organizations and Our Agenda

1. Strategic plan - Friday AM Action Planning
2. Shared values
3. Performance measures – Wed PM Assessment; Thursday AM OIA Project
4. Ways to improve – Entire Agenda
5. Quality tools – Wed PM Assessment
6. Teams
7. Ask 'why'
8. Technology – Wed PM Panel on FMIS
9. Change with environment – Thursday AM Succession Planning; Thursday PM Audit Standards
10. Develop human resources – Thursday AM Succession Planning; PM ELDP
11. Develop culture – Thursday PM – The Leadership of Finance Offices
12. Focus on customer

Appendix C Finance Office Assessment Instrument

A. Operations

1. Transaction Processing

1--Major processes have not been identified and documented. Most major processes do not have performance standards for cycle times/error rates/quality and/or the standards are not being met consistently.

3-- Most major processes have been identified and documented. More than half (but not all) of major processes have established standards for cycle times/error rates/quality and the standards are being met consistently.

5-- All major processes have been identified and documented. All major processes have established standards for cycle times/error rates/quality and the standards are being met consistently.

2. Performance Management

1-- The office has little to no systematic reporting on performance. Performance measures may have been accumulated over time, but not developed in a systematic manner. There is no ongoing performance improvement program.

3-- Performance measures have been developed in a systematic manner, and are regularly collected and reported. Performance tends to be reported internally only. There is no ongoing performance improvement program.

5-- The office regularly reports on its performance to oversight agencies, the public, and other stakeholder groups. Performance measures have been developed in a systematic manner, and are regularly collected and reported. There is an ongoing performance improvement program to identify and address performance problems.

3. Financial Reporting

1-- Cycle times and deadlines for all regular reports have not been established. There is no established process to handle or monitor ad hoc report requests. The office does not have an established process to regularly report internal financial data. External reporting (CMIA, bonding agencies, Federal grants, employees' withholding tax reports, etc.) exceeds the deadline more than 2% of the time. The Office does not prepare the government's Basic Financial Statements and required Supplementary Information nor does it have a plan for some entity other than its auditor to prepare the Financial Statements.

3-- Cycle times and deadlines are clearly established for all regular reports. Internal reports are accessible within 5 days of the end of the month. External reports (CMIA, bonding agencies, Federal grants,

employees' withholding tax reports, etc.) have established deadlines that the office meets more than 98% of the time. The Office prepares the Basic Financial Statements but cannot prepare all of the notes to the financials.

5-- Cycle times and deadlines are clearly established for all regular reports. All reports and data are on-line and accessible to all departments so they can generate reports when they need them. Reports to external stakeholders (CMIA, bonding agencies, Federal grants, employees withholding tax reports, etc.) have established deadlines that the office meets more than 99% of the time. The Office can prepare its own annual financial statements in full compliance with GASB34, including required supplementary information, the notes to the financial statements and the management discussion and analysis on a timely basis. The Office may also have a Certificate of Achievement in Financial Statement presentation.

4. Single Audit

1-- The single audit is not completed on time, the audit is qualified or the auditor can offer no opinion due to the poor quality of the data, . The audit office has adopted few, if any, of the best practices for managing the audit process.

3-- The single audit is completed on time and the primary government's financial statements are unqualified. The audit process follows some, but not all best practices for managing the audit process--multi-year contracts for audit services, frequent meetings with the auditor, interim work preparing for the audit, reviews of interim work products from the auditor, key milestones clearly identified in the audit contract, etc.

5-- The single audit is completed on time and the auditor's report is unqualified. The audit process is actively managed using all of identified best practices—multi-year contracts for audit services, frequent meetings with the auditor, interim work preparing for the audit, reviews of interim work products from the auditor, key milestones clearly identified in the audit contract, etc.

B. Resource Availability

1. Financial Management Information Systems

1-- The financial management system is not fully integrated, unable to cover all major aspects of the office's activities. The system is available to users less than 98% of the time. The system is not accessible to most departments. The system is not capable of generating the required reports without significant additional manipulation or formatting.

3-- The financial management system is fully integrated, able to cover all major aspects of the office's activities. The system is available to

users at least 98% of the time. The system is accessible to most departments. The system is capable of generating the required reports with minimal additional manipulation or formatting.

5-- The financial management system is fully integrated, able to cover all major aspects of the office's activities. The system is available to users at least 98% of the time. The system is accessible to all departments. The system is capable of generating the required reports with no additional manipulation or formatting.

2. Staffing

1—Staff levels allocated to the office are insufficient for it to fulfill its responsibilities in a timely and competent manner. Staff requests prepared and submitted by the office have inadequate supporting documentation and/or workload analysis to justify being fully funded.

3-- Staff levels allocated to the office are sufficient for it to fulfill its responsibilities in a timely and competent manner. Staff requests prepared and submitted by the office have adequate supporting documentation and/or workload analysis to justify being fully funded. Staffing level allocations are at least 90% of the staffing justified in the budget request.

5-- Staff levels allocated to the office are sufficient for it to fulfill its responsibilities in a timely and competent manner and support continuing education and other developmental activities. The finance office continually seeks opportunities to maximize staff time by improving its efficiency and effectiveness, and presents these operational performance improvements as part of its budget justification. The finance office has sufficient staff for significant, meaningful out reach programs to the line departments (e.g., training/support on internal controls).

3. Funding

1-- Funds allocated to the office are insufficient for it to fulfill its responsibilities in a timely and competent manner. Budget requests prepared and submitted by the office have inadequate supporting documentation and/or workload analysis to justify being fully funded.

3-- Funds allocated to the office are sufficient for it to fulfill its responsibilities in a timely and competent manner. Budget requests prepared and submitted by the office have inadequate supporting documentation and/or workload analysis to justify being fully funded. Staffing level allocations are at least 90% of the staffing justified in the budget request. Staffing level allocations are at least 90% of the staffing justified in the budget request.

5-- Funds allocated to the office are sufficient for it to fulfill its responsibilities in a timely and competent manner and support

continuous improvements in its operational infrastructure (e.g., upgrades or enhancements to financial management systems). The finance office reduces its need for operational funds by continually improving its efficiency and effectiveness, and presents these operational performance improvements as part of its budget justification. The finance office has sufficient funds to develop operational improvements to reduce costs and improve performance (e.g., automate selected manual processes, modernize records management practices and digitize appropriate documents, etc.).

4. Management of the Financial Management System

1—System upgrades, enhancements, maintenance and problem reports are handled on an ad hoc basis. Users tend to call someone they know who can fix problems and ask them to help resolve difficulties. Maintenance and system upgrades are not planned and budgeted for in annual or multi-year system operations plans.

3-- System upgrades, enhancements, and maintenance are planned and budgeted for in annual system operations plans. The office uses a formal problem reporting/resolution system to manage user-reported system problems or enhancement requests. More than 90% of reported problems are resolved within established time standards.

5-- System upgrades, enhancements, and maintenance are planned and budgeted for in multi-year budget and information systems strategic plans and in annual system operations plans. The office uses a formal problem reporting/resolution system to manage user-reported system problems or enhancement requests. More than 99% of reported problems are resolved within established time standards.

C. Leadership

1. Managerial Skills/Experience

1-- Finance office managers and executives have limited (less than five years) managerial and financial skill, experience, or training.

3-- Finance office executives and managers have at least five years of managerial and finance experience. They also have a four-year degree in accounting or a related field. At least 25% of managers and executives have an advanced degree in a relevant field, a CPA or other professional certification. Finance officers ensure that they are aware of changes in accounting standards and reporting requirements.

5-- Finance office executives and managers have at least ten years of managerial and finance experience. They have a four-year degree in accounting or a related field. At least 50% of managers and executives have an advanced degree in a relevant field, a CPA or other professional certification. Finance officers ensure that they are aware of and prepared for changes in accounting standards and reporting requirements.

2. Organizational Planning

1-- The office has minimal long-term strategic plans, annual work plans, or programmatic plans. If the plans do exist, the office does not use them effectively to manage and improve operations.

3-- The office develops and uses annual and programmatic work plans. The office also develops and uses longer term plans and has prepared a strategic plan within the past five years.

5-- The office uses planning at all levels (from strategic plans down to individual work plans) extremely effectively to manage and improve operations. Planning is an integral component, and standard practice, for all finance office responsibilities.

3. External Relations

1-- Relations with the Legislative and Executive branches are ineffective. Relationships with departments are episodic or 'as needed' rather than as an ongoing managed process. Relations with the public and other stakeholders are not actively managed or are ineffective.

3-- Relations with the Legislative and Executive branches are positive and effective. Relations with the public and other stakeholders are actively managed and both positive and effective. Relations with the departments are actively managed and constitute an ongoing effective working partnership.

5-- Relations with the Legislative and Executive branches are proactive and highly effective. Relations with the public and other stakeholders are actively managed and both positive and effective. Relations with the departments are actively managed and constitute an ongoing effective working partnership. The office has an established communications plan and actively seeks opportunities to communicate its message to all key constituencies.

D. Staff

1. Staff Skills and Experience

1-- Many staff has limited accounting or subject matter experience (less than two years) and/or has been unable to meet CPE requirements as required by their professional certifying association or as established by the government's personnel regulations. Staff is minimally proficient on the financial management system.

3-- Most staff has at least five years of experience in accounting or their area of expertise (budget, procurement, etc.). Most staff has been able to meet applicable CPE requirements. Staff is computer literate with proficiency on at least one set of basic software packages (MS Office, Lotus Notes, etc.) and the office's financial management

system. Staff should be able to produce but may not be able to write their own queries and reports on the financial management system.

5-- Most staff has at least ten years of experience in accounting or their area of expertise (budget, procurement, etc.). All staff has been able to meet CPE requirements. Staff is computer literate with proficiency on at least one set of basic software packages (MS Office, Lotus Notes, etc.) and the office's financial management system. Staff members are able to write their own queries and reports on the financial management system.

2. Staff Education

1-- Most staff does not have a Bachelor's degree or professional certification. Some staff do not have an associate's degree in a relevant field.

3-- Staff has education or training in accounting or a related subject matter. At least 25% of staff has earned a four year degree or advanced degree in accounting or a related field. Some staff has earned relevant certifications (e.g., CPA, CGFM, CPFO, CMA, CIA).

5-- All staff has education or training in accounting or a related subject matter. At least 50% of staff has earned a four year degree or advanced degree in accounting or a related field or has achieved relevant certification (e.g., CPA, CGFM, CPFO, CMA, CIA).

E. Results

1. Audit Results

1-- The office does not have a systematic approach to monitoring and closing audit findings and responses. Audit responses are not completed during the course of the audit or before the final draft. The office tends to have repeat findings from year to year. The number of findings and/or questioned costs under the control of the finance office is trending up rather than down. Audit qualifications are not addressed.

3-- The office has a systematic approach to monitoring audit responses and closing audit findings including those findings related to the operations of other departments in the government. Audit responses are completed timely. The office rarely has repeat findings from year to year. The number of findings and/or questioned costs is trending down rather than up. Audit qualifications are trending down and are not related to issues under the control of the finance office.

5-- The office has a plan to address all audit report qualifications. The office has a systematic approach to monitoring and closing audit findings and responses for all governmental departments. Preliminary audit findings are resolved during the course of the audit and responses to unresolved findings are completed timely. The office has no repeat findings from year to year and the number of findings

and/or questioned costs is trending down. The government receives an unqualified auditor's report.

2. Follow-through on Audit Recommendations and Corrective Action Plans

1-- The finance office has no system in place to track and monitor the corrective action plans proposed to address audit findings and auditor's recommendations for its own or other department's operations. A low percentage of audit findings from the prior year (less than 75%) are corrected or resolved.

3-- The finance office has a system in place to track and monitor the action plans proposed to address audit findings and auditor's recommendations. The office follows up to ensure the implemented recommendations and action plans for finance office operations have resolved the finding or problems. Most audit findings from the prior year (more than 90%) are corrected or resolved. The finance office does not have a system to follow up to ensure the implemented action plans in other departments resolve the audit finding or problem.

5-- The finance office has a system in place to track and monitor the action plans proposed to address audit findings and auditor's recommendations. Almost all audit findings from the prior year (more than 98%) are corrected or resolved. The office follows up to ensure the implemented recommendations and action plans have resolved the finding or problem both internally and in other departments. The results (both the cost and the benefits) of the implemented recommendations and action plans are documented.

3. Management Controls

1-- A formal risk assessment has not been completed within the past three years. Internal controls are put in place after problems have occurred to address individual problems rather than as part of a systematic internal controls program. No program of formal testing or review of the internal controls is in place.

3-- A formal risk assessment has been completed within the past three years. Internal controls are put in place both after problems have occurred and as a result of the risk assessment to prevent problems. Although no program of formal testing or review of the internal controls is in place, periodic testing and review of the controls has occurred during the past three years.

5-- A formal risk assessment program is in place that regularly conducts risk assessments (and more than one has been completed within the past three years). Internal controls are primarily put in place as a result of the risk assessment to prevent problems (although some may be installed to address problems after the fact). The office has a formal testing and/or review program of the internal controls in

place (and regular testing and review of the controls has occurred during the past three years).

F. Processes

1. Documentation

1—Some, but not all, policies, processes, and procedures are documented in written Standard Operating Procedures (SOPs). Documentation is not current, detailed, and accurate. Documentation may not be readily available to all staff.

3-- All policies, processes, and procedures are documented in written Standard Operating Procedures. Documentation is current, updated at least annually, detailed, and accurate. Documentation is readily available to all staff.

5-- All policies, processes, and procedures are documented in written Standard Operating Procedures. Documentation is current, updated continually as the policies, processes and procedures change. The SOPs are detailed and accurate, and include performance standards for all core processes. Documentation is maintained on-line and is readily available to all staff.

2. Implementation

1—The office does not have a structured, formal program for training staff on its Standard Operating Procedures, or re-training them as the SOPs are modified. SOPs may be implemented differently depending on who is actually performing the task or activity.

3-- The office has a structured, formal program for training staff on its Standard Operating Procedures, but re-training them as the SOPs are modified occurs more haphazardly. SOPs are generally implemented the same across the organization, although some variability is occasionally noticed.

5-- The office has a structured, formal program for training staff on its Standard Operating Procedures, and for re-training staff as the SOPs are modified. SOPs are implemented the same across the organization with no variation among staff. The office has a structured program of refresher training and performance feedback on staff implementation of, and adherence to, the SOPs.

3. Quality Control

1-- The office does not have a program for quality control of its SOPs or its implementation of its SOPs. The SOPs are updated and corrected on an ad hoc basis. There is no ongoing quality control (QC) program to ensure SOPs are followed.

3-- The office has an informal, loosely structured program for quality control of its SOPs and its implementation of its SOPs. The SOPs are

updated and corrected on a regular basis. There is no ongoing quality control (QC) program to ensure SOPs are followed, but ad hoc reviews and performance feedback help ensure the SOPs are followed.

5-- The office has a formal, structured program for quality control of its SOPs and its implementation of its SOPs. The SOPs are updated and corrected on as changes occur. There is an ongoing quality control (QC) program to ensure SOPs are followed. Processes and systems have embedded management controls to ensure SOPs are followed and detect variations.

G. Human Resource Programs

1. Workforce Planning

1—The office does not have a current, accurate and detailed plan that identifies its current and future human resource needs. The office does not have a strategic human resource plan that documents its long-term human resource needs and goals and the steps it will take to achieve those goals. The office tends to react to immediate human resource (HR) issues and problems rather than plan to prevent or ameliorate them.

3-- The office has a current HR plan that identifies its human resource needs. The office does not have a strategic human resource plan that documents its long-term human resource needs and goals, and the steps it will take to achieve those goals, but has identified its current HR needs and begun to address them. The office plans ahead to prevent or ameliorate its HR issues.

5-- The office has a current, accurate and detailed plan that identifies its current and future human resource needs. The office has a current strategic human resource plan that documents its long-term human resource needs and goals and the steps it will take to achieve those goals. The office also plans ahead to prevent or ameliorate its more immediate HR concerns. The office actively works with the government's HR agency, the Legislature, and the Executive Branch to address and resolve systemic personnel that limit the office's capacity to recruit, develop, and retain qualified staff.

2. Recruitment/Retention

1—The office is unable to recruit qualified staff to fulfill its needs. It has no reliable source from which to recruit new qualified staff. The office must go to great lengths to recruit qualified applicants and hire qualified staff. Turnover exceeds 20% per year (averaged over a three year period).

3-- The office is able to recruit qualified staff to fulfill most of its needs (80% or more). The office has a reliable source from which to recruit new qualified staff, but the source cannot provide enough new

staff. Turnover exceeds 15% per year (averaged over a three year period).

5-- The office is able to recruit qualified staff to fulfill all of its needs. The office has a reliable source from which to recruit new qualified staff, and the source provides more than enough new staff, providing the office a choice among many qualified applicants. Turnover is less than 10% per year (averaged over a three year period). The office has established innovative and effective programs to recruit and retain qualified applicants and staff.

3. Development

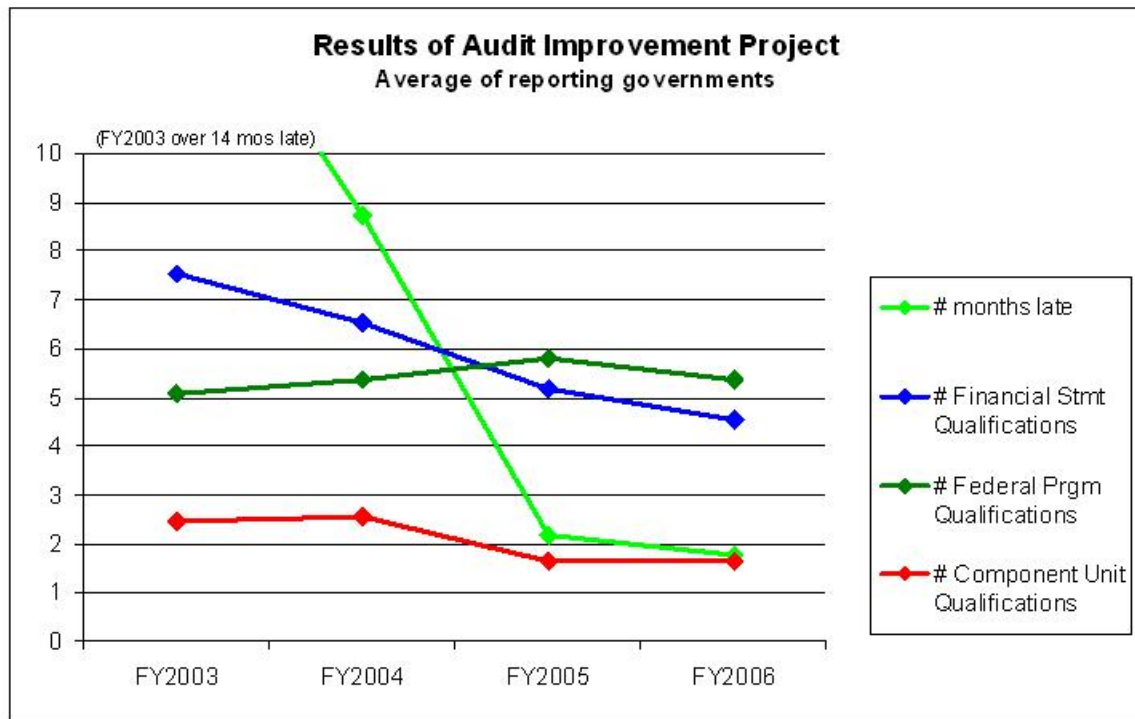
1--The office does not have a documented process to set performance expectations for staff nor to conduct formal performance appraisal feedback sessions with a manager at least annually. Not all staff have a formal, written individual development plan (IDP) approved by management. Less than 60% of the items on each IDP are completed as scheduled. The office has no program for bringing new staff into the organization, orienting them to the office, instilling organizational values, and providing training on the individual's job tasks and responsibilities. Staff participates in training, professional development, and career enhancement activities on an ad hoc basis rather than as part of a structured career development plan. Office management monitors staff development activities either not at all or on ad hoc basis.

3-- Every staff member has performance expectations set and a documented formal performance appraisal feedback session with a manager at least annually. Every staff member has a formal, written individual development plan (IDP) approved by management. At least 60% of the items on each IDP are completed as scheduled. The office has an informal, loosely structured program for bringing new staff into the organization, orienting them to the office, instilling organizational values, and providing training on the individual's job tasks and responsibilities. Many staff participate in training, professional development, and career enhancement activities every year. Office management informally monitors staff development activities.

5-- Every staff member has performance expectations set and a formal performance appraisal feedback session with a manager at least annually. Every staff member has a formal, written individual development plan (IDP) approved by management. At least 80% of the items on each IDP are completed as scheduled. The office has a formal, structured program for bringing new staff into the organization, orienting them to the office, instilling organizational values, and providing training on the individual's job tasks and responsibilities. All staff participate in training, professional development, and career enhancement activities every year. Office management has a system to monitor staff development to ensure all

staff has equal access to development opportunities and is held accountable for personal and professional development.

Appendix D Slides of Debbie Milks' Graphs of Single Audit Results



Appendix E Slides from Succession Planning Session

**Island Government Finance Officers'
Association Annual Meeting**

**Embassy Suites
Fort Lauderdale, Florida**

June 19, 2008

**“BUILDING FOR THE FUTURE –
SUSTAINING THE PRESENT”**

Julius E. Rhodes, SPHR

Founder and Principal – mpr group

www.mprgroup.info - 773-548-8037 (o)

Agenda

- Succession Planning Overview
 - What does a succession plan accomplish?
 - Who is or should be involved?
- Succession Plan Model
- Agency Strategic Direction
- Roles and Responsibilities
- Developing Your Plan
- Report Out
- Questions and Answers
- - Closing

Program Objectives

- Establish a common understanding and framework for succession planning
- Identify needed succession plan components and uses
- Provide information leading to succession plan development

**“If we are to achieve results
never
before accomplished,
we must employ
methods never before
attempted.”**

Sir Francis Bacon

Key Succession Planning Components

- **Assessment**
- **Evaluation of Existing Staff**
- **Identification of Key Positions**
- **Action Planning – Develop,
Deploy and Connect**

**“We need to REFINE our
APPROACH so that it is
ACCESSIBLE to those we
want to INFLUENCE”**

Top 7 Reasons to Conduct A Succession Plan

- Decreases Costs
- Increases Probability of Continued Operations
- Provides for A More Stable Future
- Allows for Self-Determination
- Systematic Process Ensures Greater Efficiency
- Increases Proactive Decision Making
- Facilitates Leader Development

Succession Planning Worksheet Essential Requirements

- Knowledge of Existing Bench Strength
- Understand Personal Motivators
- Know the Agency Story and History
- Show People Where They 'FIT'

Motivation and Employee Needs

Motivation = Willingness + Ability

- Interesting and Challenging Work
- Open Two-way Communications
- Opportunities for Growth

Ensuring Succession Planning Viability

- **Senior Management Support**
- **Incorporate Into Everyday Language**
- **Include In Strategic Outcomes, Goals and Objectives**

4 Points of Successful Succession Planning

- **Link to Strategic Goals**
- **Regularly Monitored**
- **Understand Individual Needs**
- **Revise As Needed**

Collaboration Meeting Considerations

- Time – Is there enough?
- Resources – What is needed?
- Internal Depth – Enough to meet current and future needs?
- “In-demand” Skills – What competition for talent exists?
- Job Classifications – Does current data anticipate the future?
- Reorganization – Is it needed?

Acceleration Pool Nomination Form APPENDIX 'B'

Nominee Name:

Classification:

Nominated By:

Date:

Leadership Area	Strength	Proficiency	Developmental Need
Support of Agency Values <ul style="list-style-type: none"> ▪ Behaves consistently with values ▪ Displays respect for others ▪ Is a good team player ▪ Dealt with management 			
Leadership Promise <ul style="list-style-type: none"> ▪ Is motivated to lead ▪ Accepts to take on his responsibilities ▪ Mobilizes resources/people to action ▪ Leads teams that have high morale 			
Interpersonal Skills <ul style="list-style-type: none"> ▪ Communicates clearly and effectively ▪ Makes effective presentations ▪ Demonstrates diplomacy ▪ Is trusted and respected 			
Demonstration of Results <ul style="list-style-type: none"> ▪ Shows positive team/unit results ▪ Displays objective indicators of success ▪ Accomplishes major assignments 			
Developmental Orientation <ul style="list-style-type: none"> ▪ Has accurate self-insight ▪ Is coachable; accepts the critique ▪ Has history of learning from experience ▪ Quickly learns new tasks ▪ Seeks to develop at activities 			

Acceleration Pool Applicant Profile APPENDIX 'C'

Employee Information			
Name:			
Title:			
Job Classification:			
Length of Service:			
Time in Current Job:			
Current Supervisor:			
Career Goals			
1 to 5 Years:			
6 to 10 Years:			
Beyond 10 Years:			
Educational History			
Institution:	Degree:	Area of Study:	Years:
Institution:	Degree:	Area of Study:	Years:
Institution:	Degree:	Area of Study:	Years:
Special Skills/Expertise			
Languages:			
Technology:			
Professional Certifications:			
Other:			
Developmental Experiences - Past 3 Years			
Formal Training:		Competency/Ability Developed:	
Special Assignments:		Competency/Ability Developed:	
Other:		Competency/Ability Developed:	

Action Planning

Barriers to Succession Plan Development

- **Preoccupation with Short Term Activities**
- **Insufficient Staffing**
- **Lack of Executive Support**
- **Lack of Funding**
- **Restrictive Merit System Rules**
- **Lack of Confidence in Planning Techniques**
- **Resistance to Change**

Overcoming Succession Planning Barriers

- **Ensure Top Management Sets Direction and Tone**
- **Involve Employees and Other Stakeholders**
- **Establish a Communication Strategy**
- **Educate Managers and Employees on the Process**
- **Streamline and Improve Administrative Processes**
- **Build Transparency and Accountability into the Process**

You can either
take the challenge

or

the challenge can take you

THANK YOU
QUESTIONS &
ANSWERS

Julius E. Rhodes, SPHR

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Appendix F Slides from OIA Performance Measurement Project Briefing



Performance Measures Project

IGFOA

June 19, 2008

Update

Based on the Department of the Interior's Strategic Plan we:

- **Revised the Vision and Mission Statements**
- **Expanded Strategic Goals**
- **Added program level performance measures**
- **Stakeholders meeting with other Federal Agencies and Congressional Staff**

American Samoa



Commonwealth of the Northern Mariana Islands



Republic of the Marshall Islands



Federated States of Micronesia



Guam



U.S. Virgin Islands



Republic of Palau



Vision Statement

Assisting the insular areas to develop quality communities and increase economic self-sufficiency.

American Samoa



Commonwealth of the Northern Mariana Islands



Republic of the Marshall Islands



Federated States of Micronesia



Guam



U.S. Virgin Islands



Republic of Palau



Mission Statement

The mission of the Office of Insular Affairs is to promote the political, social and economic development of the United States territories and freely associated states based on democracy and self-government, giving due note to their unique circumstances and differences.



DOI End Outcome Goal

Increase Economic Self Sufficiency of the Insular Areas

Measure: *Ratio federal revenue to total revenues in insular areas (proxy for GDP)*



DOI Intermediate Outcome Goals

1. Improve insular government financial management practices.
Measure: Total average months late for all insular general fund financial statements
2. Increase economic development
Measure: Ratio of private sector jobs to total employment
 - a. Improve infrastructure in Insular Areas.
 - b. Improve economic base
3. Increased federal responsiveness
Measure: Numerical improvement in satisfaction
 - a. Collect and analyze data to improve accountability and reporting.
 - b. Coordinate with other federal agencies IGIA and the Islands.

American Samoa



Commonwealth of the Northern Mariana Islands



Republic of the Marshall Islands



Federated States of Micronesia



Guam



U.S. Virgin Islands



Republic of Palau



What's Next?

July

- Trip to Guam and CNMI to solicit input from program managers and other stakeholders

August

- Trip to American Samoa to solicit input from program managers and other stakeholders

September

- Trip to U.S. Virgin Islands to solicit input from program managers and other stakeholders
- Meet with OIA Strategic Planning Team
- Begin process to collect data
- Report at the end of the month

American Samoa



Commonwealth of the Northern Mariana Islands



Republic of the Marshall Islands



Federated States of Micronesia



Guam



U.S. Virgin Islands



Republic of Palau



What's Next?

Fall 2008

- **Seek input from the Freely Associated States on the Strategic Plan**
- **Continue formal performance measurement collection and reporting process**
- **Compile all reactions**
- **Make final decisions and implement new plan**

American Samoa



Commonwealth of the
Northern Mariana Islands



Republic of the
Marshall Islands



Federated States of
Micronesia



Guam



U.S. Virgin Islands



Republic of Palau



Appendix G Slides from Performer Briefing

Using the *Performer* to Manage Financial Health and Performance

IGFOA Conference 2008

Graduate School USDA

Prepared and Presented by Frank Crawford, CPA

Crawford & Associates, P.C.

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Topics for today

- A brief review of what the *Perfometer* is (and what it is not...)
- How governments use the *Perfometer* results to assist in managing or influencing the decision-making process

A brief review...

- The *Perfometer* measures the **financial health and success** of a government using a scale that all users (including decision makers) can understand, 0-10, with 0 = extremely poor, 5 = satisfactory, and 10 = excellent
- Uses financial ratios for the evaluation
- The evaluation is only as **reliable** as the information found in the annual audited financial statements, and most **relevant** when the information can be used in a timely manner
- Relevance and reliability are the key concepts in accountability

Use the *Perfometer* to ...

- Educate the decision-makers
- Measure the impact on financial health and performance before making significant financial decisions, such as
 - Issuing debt and/or raising taxes
 - What do our tax and debt burdens per capita look like?
 - Would our citizens be willing to pay more taxes?
 - Would our creditors be willing to allow us to issue more debt?
 - Can we increase fees of our charges for services activities and increase our revenue dispersion control and not be so reliant on revenues not under our direct control?
 - How should we address long-term pension obligations that are most-likely unfunded at the current time?
 - Pension funding bonds?
 - Changes to the plan(s)?

Use the *Perfometer* to ...

- Determine the need for, or amount of cash to keep aside for operational purposes
 - General Fund fund balance
 - Investments, short or long-term
- Measuring future cash flows that might be necessary for capital asset replacement or needed for operations if federal funding diminishes

Lastly, use the *Perfometer* to ...

- Do the obvious.....
 - Track your financial health and performance over the years
 - Review the A.F.T.E.R analysis to track progress on the elimination of audit findings and questioned costs, timeliness of the release of the financial statements, and component unit related issues

Comments/Questions???

Appendix H Slides from High Performing Finance Office and ELDP Briefing

***The Culture of
High
Performing
Finance
Offices***

GS GRADUATE
SCHOOL USDA



1

The Culture of High Performing Finance Offices

? ?
What is it?? ?
?

2

The **Culture** of High Performing Finance Offices

1. The Leadership of Finance Offices.
2. Focus on Human Resources – Executive Leadership Development Program.

3

Leadership of Finance Offices

.... starts at the top

**Lou Perez – Guam
Department of Administration**

4

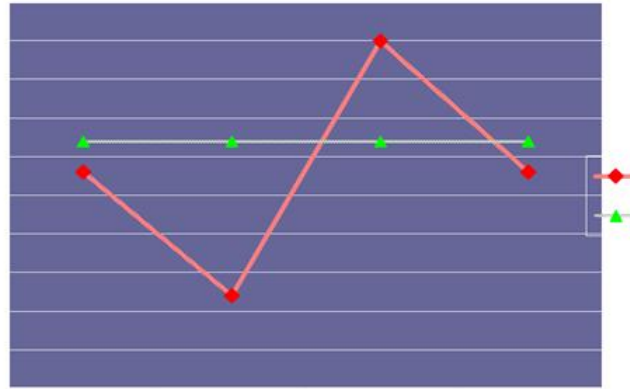
Leadership of Finance Offices

1. Reporting

- Easy to read charts & graphs**
- Quarterly and annual reports**
- Service Effort &
Accomplishments (SEA)**

5

Line Chart



6

Leadership of Finance Offices

2. Budget

- Partnering with budget office staff and systems.
- Provide component units with cost information.
- Presentation

7

Leadership of Finance Offices

3. Leveraging Technology

- Executive information systems (e.g revenues vs expenditures; progress toward goals)
- Web-based application processes (e.g business licenses)

8

Leadership of Finance Office

- 1. Serve as a leader for your government.**
- 2. Prioritize changes.**
- 3. Support component units in improvement efforts.**
- 4. Other ideas???**

9

**Focus on Human Resources –
Executive Leadership
Development Program (ELDP)**

Why? Challenges to developing and retaining qualified, skilled staff in government agencies.

How? Modeled on existing programs with comments and feedback from insular governments focus groups.

Who? All insular governments.

When? Beginning October 2008.

10

**Focus on Human Resources -
ELDP**

What?

- 1.Four, one-week sessions.**
- 2.Mentoring assignment(s).**
- 3.Developmental assignment.**
- 4.Reading and group assignments.**
- 5.Major project in home government.**

11

Title of Session	Description
Session #1: Assessment and Kickoff	Participants complete several self-evaluation instruments to determine leadership and managerial strengths. They also develop action plans to address low skill areas and enhance strengths. Participants create action plans for the mentoring experience and projects. They leave the session with a schedule for implementation and timelines for reporting before the next session begins.
Session #2: Money Matters	Participants develop a working knowledge of the government's financial processes. Participants learn how the procurement, accounting, and audit resolution processes must be managed to ensure sound financial management of government resources.
Session #3: Leadership & Politics	Participants learn about the responsibilities and styles of elected and appointed leaders in government organizations. Additionally, participants develop skills in fundamental management tools and techniques such as supervision, communication, and teambuilding.
Session #4: Capstone - Facing the Future	Participants will integrate all of the activities throughout the past 12 months during this session. They will present the results of their major projects and other assignments. Additionally, they will develop personal strategic plans that

ELDP – Application Process

Encourage staff employed two years
with government

- 1.Application Form
- 2.Letter of Intent
- 3.Letter from Supervisor
- 4.Letter from Governor or President

**Appendix I Slides from Other Post-Employment Benefits (OPEB)
Briefing**

OPEB (Other Post- Employment Benefits): Understanding the Basics

**IGFOA Conference
Graduate School USDA
Presented by Frank Crawford, CPA
Crawford & Associates, P.C.
www.crawfordcpas.com
frank@crawfordcpas.com**

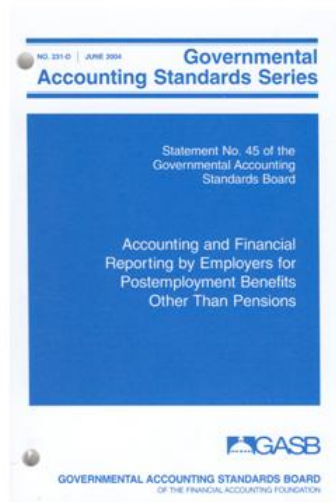
1

GASB OPEB Standards

Statements 45 and 43

2

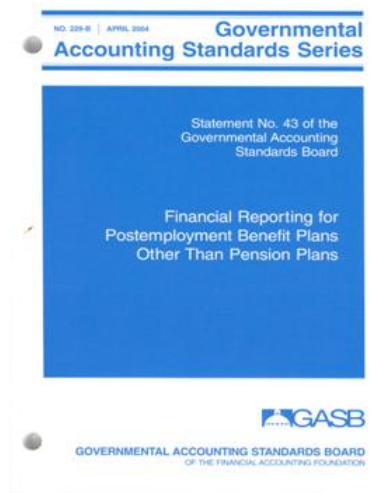
Statement 45 (for Employers)



- Subject: accounting and reporting by employers for their OPEB expenses and obligations
- Applies to all employers that provide OPEB (that is, the employer pays all or part of the cost of the benefits, including implicit rate subsidies)
- Requires accrual-basis accounting for expense and measurement and disclosure of funded status (UAAL)

3

Statement 43 (for Plans)



- Subject: **reporting on stewardship of plan assets** by
- A trustee or plan administrator (stand-alone plan reporting) or
- An employer or plan sponsor with a fiduciary responsibility for the plan assets that includes the plan as a trust or agency fund in its own financial report

4

“Postemployment Benefits” As Defined in GASB Statements

- “Postemployment benefits”—benefits provided after separation from employment as part of the total compensation for services, including:
 - Pension benefits—
 - Retirement income
 - Other benefits (except postemployment healthcare) if provided through a defined benefit pension plan
 - Other postemployment benefits (OPEB)—
 - Postemployment healthcare benefits
 - Other forms (for example, life insurance) if provided separately from a defined benefit pension plan

5

OPEB "Plan"— Predominant Meanings in Statements 45 and 43

- **In Statement 45 (employer reporting):**
 - "Plan" ***usually*** refers to an employer's substantive commitment or agreement to provide OPEB—including, for example, provisions or understandings regarding plan membership, eligibility for benefits, types of benefits, points at which benefits will begin and end, and method of financing benefits
- **In Statement 43 (plan reporting):**
 - "Plan" ***usually*** refers to a trust or agency fund used to administer the financing of OPEB and the payment of benefits (that is, to assets under the stewardship of an administering entity)—regardless of the financing policy adopted

6

The Substantive Plan

- Benefits should be projected based on the current substantive plan (the plan as understood by the employer and plan members), including changes made and communicated to plan members, at the time of the actuarial valuation and (or including) the historical pattern of sharing of costs between employer and plan members to that point
 - Anticipated future changes in plan design should not be included in the projection of benefits
- A legal or contractual benefit cap (as distinguished from a cap on contributions), should be considered in the projection of benefits if the cap is deemed effective

7

Postemployment Benefits: Substance of the Transaction

- Postemployment benefits (pensions and OPEB) are part of the compensation for services rendered by employees; they are part of an exchange transaction between employer and employees
- Benefits are "earned," and obligations accrue or accumulate, during employment, but benefits are not taken until after employment (potentially long time lag between incurring and paying the obligation)
- The (accrual-basis) cost of benefits for a period is part of the total cost of government services for that period, whether or not the employer chooses to fund it concurrently

8

GASB 25/27 Measurement Approach

- Harmonizes accounting requirements with funding concepts and methods to the maximum extent appropriate for accrual accounting purposes
- Although OPEB plans generally are not funded, this approach still is "funding friendly" for OPEB, because an employer that chooses to fund (now or later) need not use different measures for accounting and funding purposes
- Statement 45 does not include any requirement with respect to an employer's method of financing or budgeting of OPEB; for example, it does not require that an employer fund the benefits using the actuarial methods required for accounting purposes

9

Statement 45: measurement and recognition

10

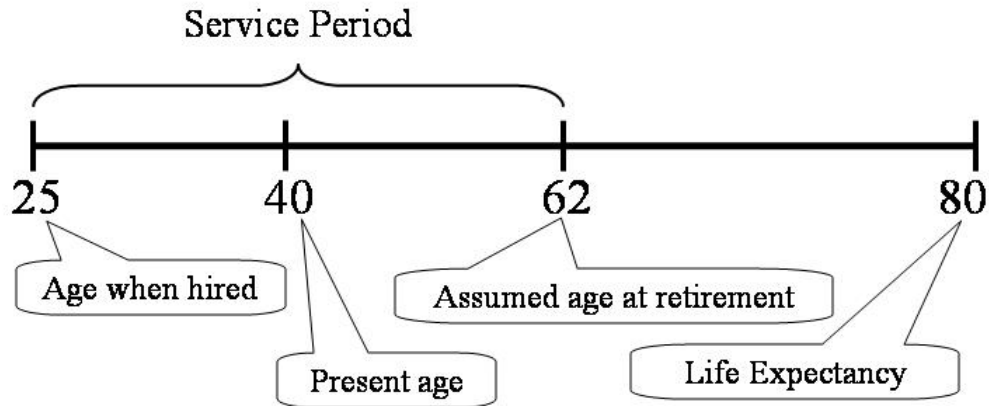
Broad measurement steps

- **Project cash outflows for benefits**
- **Discount projected benefits to present value (PV)**
- **Allocate the PV of projected benefits to periods using an acceptable actuarial cost method**

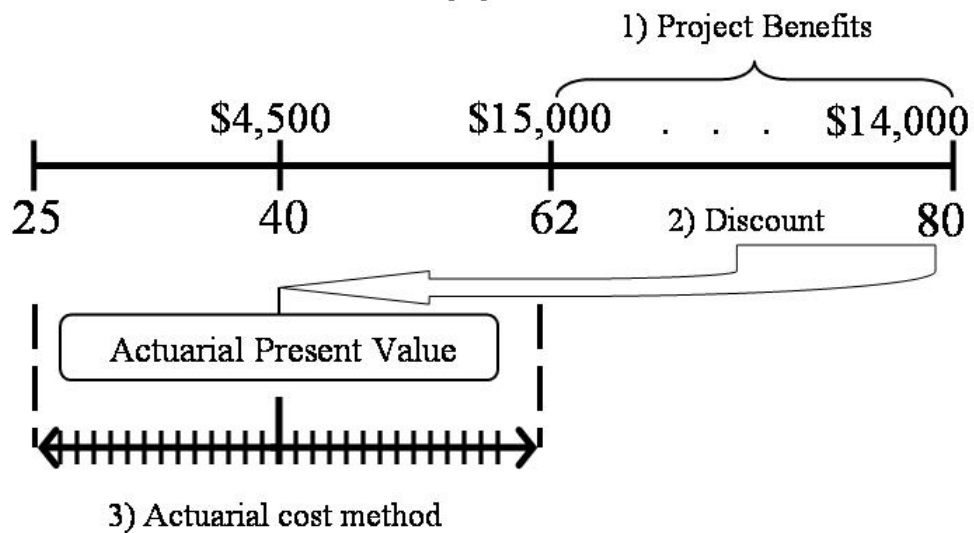
11

Measurement approach illustrated

Employee Age Timeline



Measurement approach illustrated



Disclosure of Funded Status and Funding Progress

- Employers also will be required to disclose the funded status of the benefits as of the most recent valuation and to present as RSI multi-year trend information about funding progress, including the following information:
 - Actuarial accrued liability (AAL)
 - Actuarial value of plan assets
 - Unfunded actuarial accrued liability (UAAL) (AAL minus plan assets)
 - Funded ratio (actuarial value of plan assets/AAL)
 - Ratio of UAAL to covered payroll
 - Notes to RSI regarding changes affecting the interpretation of trends in the amounts reported

14

Implicit Rate Subsidies

- An employer's commitment to permit retirees to participate in the same group as active employees by paying the blended premium involves a real cost to the employer
 - For example, if claims costs are \$6,000 per retiree, and the retiree pays a blended premium of \$3,600, the employer generally pays the difference, or \$2,400 per retiree
- The preceding is a function of the significant effect of age on claims costs (that is, claims costs for retirees in a combined group generally will be significantly higher than claims costs for active employees in the group)

15

Implicit Rate Subsidies

- The "implicit" subsidy is no less "real" than an explicit contribution; it is a hard cash outlay (only obscured by the averaging)
 - For example, if the preceding employer nominally pays the \$3,600 blended premium for each active employee, but the cost of coverage (claims costs) for an active employee is only \$2,800, the excess of \$800 per active employee has nothing to do with providing coverage for active employees; it is a cash contribution by the employer toward the higher cost of coverage for retirees

16

Illustration of Funded Status Information

	Govt. A Unfunded (PAYG)	Govt. B Partially Funded
Actuarial accrued liabilities (AAL) (a)	\$13,500,000	\$13,500,000
Actuarial value of plan assets (b)	<u>-0-</u>	<u>9,000,000</u>
Unfunded actuarial accrued liabilities (UAAL) (a-b)	<u>13,500,000</u>	<u>4,500,000</u>
Funded ratio (b/a)	<u>0.0%</u>	<u>66.7%</u>
Covered payroll (c)	<u>\$7,600,000</u>	<u>\$7,600,000</u>
UAAL as a % of covered payroll (a-b/c)	<u>177.6%</u>	<u>59.2%</u>

Effective Dates

- Staggered implementation based on a government's phase for implementing GASB 34
- Statement 45 will be effective for the employer's fiscal year beginning after December 15, 2006 (Phase 1), 2007 (Phase 2), or 2008 (Phase 3)
- Statement 43 will be effective for the plan's fiscal year beginning after December 15, 2005 (if largest employer is Phase 1), 2006 (if largest is Phase 2), or 2007 (if largest is Phase 3)
- Earlier implementation is encouraged

18

Questions??

19

Appendix J Government Action Plans

United States Virgin Islands			
	Task	Who	When
Succession Planning			
1	Notify Governor of process	Com. Anderson	07/15/08
2	Approval by Governor	Governor	09/15/08
3	Train agencies on process	Savas	10/30/08
4	Collect results	Savas	11/30/08
5	Compile by agency	Savas	12/31/08
6	Review with senior team	Com. Anderson	01/30/09
7	Governor's approval	Governor	02/28/09
OPEB			
1	Hire actuary	Com. Anderson	09/30/08
2	Complete actuarial study	Vendor	03/31/09
3	Determine liability	Vendor	06/30/09
ELDP			
1	Notify Governor of process	Com. Anderson	07/31/08
2	Approval to participate	Governor	08/21/08
3	Review Grad School Training Plan	Com. Anderson; GS	08/21/08
4	Approve plan	Com. Anderson	08/31/08
5	Determine staff	Governor	09/15/08
6	Governor's approval	Governor	10/10/08
7	Notify USDA/GS	Com. Anderson	10/15/08

Republic of Palau

Succession Planning

- | | | | | |
|---|--|--------------------------------------|----------|---------------------|
| 1 | Establish core planning committee | AO Sally; Dir BPSS; R. Wong, Hermana | 07/07/08 | |
| | First meeting of committee | Sally | 07/07/08 | |
| | Brief Minister and get approval | Sally | 07/07/08 | |
| | Letter of Intro | Sally | 07/07/08 | to supervisors/mgmt |
| | Prep core team on desired outcomes | Sally; Ruth; Hermana | 07/07/08 | |
| 3 | Establish succession plan matrix who retires? Resigns? when? | Planning Committee (PC) | 07/15/08 | see task #1 |
| | Position | | | |
| | Complete Appendix A | | | |
| | Update PD if necessary | | | |
| 4 | Plug in names for Matrix and report to Minister | PC | 07/31/08 | |
| | include figures & justification for in-house hiring preferences - PC | | | |
| 5 | Establish SKED & next objectives for PC | | | |
| | Goal: Reassessment for a twice a year | PC | 10/08/08 | |

OPEB

No tasks - ADB coming in soon

Government of Guam

Succession Planning

- | | | | |
|---|--|-----------------------------|------------------------------------|
| 1 | Agenda meeting
Include worksheets and Appendix A, B, C | Division heads | 07/31/08 |
| 2 | Meeting
Receive assessment
Incorporate into strategic plan
Identify nominees for ELDP
Submit application for September | Division heads | 08/31/08 |
| 3 | Quarterly review | Division heads;
Director | Dec 08;
March, June,
Sept 09 |

OPEB

- | | | | | |
|---|---------------------|---------|----------|--------------------------------------|
| 1 | Hire actuary | DOA | 11/30/07 | |
| 2 | Issue report | Actuary | 05/08/08 | |
| 3 | Distribute report | DOA | 07/08/08 | to stakeholders and
policy makers |
| 4 | Secure AG opinion | DOA; AG | 09/08/08 | |
| 5 | Determine liability | DOA | 09/30/08 | |

CNMI

Succession Planning

- | | | | | |
|---|--|--------------------------|------|--|
| 1 | Discuss with Sec Finance & Sp Asst | Bob Schrack, Jack Blanco | ASAP | 1. Difficult to
implement in current
economic environment;
red. positions/attrition
2. Nrm. job descriptions
across government. DOF
feels they're training
other agencies |
| 2 | Meet with Sec of Finance & Sp Asst to
reinforce | SUDA | July | |

OPEB

- | | | | | |
|---|------------------------------------|--------------------------|------|--|
| 1 | Discuss with Sec Finance & Sp Asst | Bob Schrack, Jack Blanco | ASAP | Issue: Retirement fund
is component unit with
separate audit |
|---|------------------------------------|--------------------------|------|--|

American Samoa				
Succession Planning				
1	Sell plan to Ueli (DT)	Carrie Li, Alapasa, Florence	07/27/08	include ELDP Discuss Why? Who?
	Meet with Veli		07/01/08	How? Example
2	Inform Treasurer			
	Plan session with managers tie-in ELDP			
ELDP				
1	Session with managers	Carrie Li, Alapasa, Florence	07/31/08	
2	Follow up with managers; people identified	Carrie Li	07/31/08	
3	Meet with potential applicants	Carrie Li, Alapasa, Florence	07/31/09	
4	Help; follow-up with applicants	Carrie Li	08/10/08	
OPEB				
1	Talk to Chief of Accounting	Carri, Pasa	ASAP	Follow-up after meeting with Chief; contact GS and OIA for support

REPUBLIC OF MARSHALL ISLANES

1	Brief secretary	Waylon	ASAP
---	-----------------	--------	------

FEDERATED STATES OF MICRONESIA

Succession Planning

1	Identify critical positions	Directors	07/31/08
2	Develop cross-training plan	Directors	09/30/08
3	Identify individuals; have self assessments done	Directors	09/30/08

ELDP

No tasks at this time

OPEB

1	Brief FSM Secretary of Finance	Gillian	06/27/08
2	Get clarification within state on OPEB impact	all Directors	09/30/08

Appendix K Proposed Agenda Topics for December Conference

TOPICS FOR DECEMBER

1. High performing finance office
2. Updates on:
 - a. Succession planning
 - b. ELDP
 - c. Performer
 - d. Single audits
 - e. Role of finance office in government
 - f. What happens post-OPEB?
3. Wither bond balance
4. Finance office assessment
5. Financial reporting
6. ERP systems
7. Indirect costs
8. Performance Management
9. Dealing with unwilling employees
10. Impact of fuel costs on finances and how to deal with it
11. Economic development
12. Cost containment
13. Boat (that works) ride
14. Karaoke contest
15. Minimum wage and how it is affecting the islands
16. OIA measurement project

Appendix L Summary of Conference Evaluations (25 Evaluations Completed)

To ensure that conferences and meetings that the Graduate School, USDA 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 Agree	Agree	Neutral	Disagree	Strongly Disagree
57%	39%	4%	0%	0%

Score: 4.5

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?

- Whither Fund Balance (X 7)
- Implementing a PBB Reporting System
- Options for Improving the CAFR (X 2)
- Other Post Employment Benefits (OPEB) – What’s Next? (X 3)
- Succession Planning (X 2)
- OIA Measures Project Update
- Using Performance Data to Improve Results: New Technologies That Work
- Internal Control
- Leadership and Employee Management (X 2)
- Fund Balance – GASB Redefinition
- Internal Control (X 3)
- Making the Old New Again (apply overall: staffing, practice, system, etc)
- Finance Functions: A Strategic Approach to Organizing the Finance Function
- What’s Your Game Plan? Increase Your Productivity by Managing Priorities (Discussion)
- Effect of SAS 112 / Remedial Options
- Budgeting for Outcome
- Financial Sustainability

- Culture of Successful Organizations
- Budgets – Creation of Documentation Processes
- Performance Measurement Planning
- Reporting
- Human Resource Sessions

IGFOA Meeting

- 3 The IGFOA meeting sessions were relevant and timely.

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
84%	16%	0%	0%	0%

Score: 4.8

- 4 The meeting's objectives were substantially met.

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
58%	38%	4%	0%	0%

Score: 4.5

- 5 Logistics for bringing participants to and from Fort Lauderdale were handled satisfactorily.

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
84%	16%	0%	0%	0%

Score: 4.8

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

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
72%	28%	0%	0%	0%

Score: 4.7

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

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
80%	20%	0%	0%	0%

Score: 4.8

8 What sessions of the IGFOA Meeting were the most relevant and meaningful to you?

- Succession Planning (X 11)
- Overall the sessions were meaningful; specifically the HR management/succession planning and ELDP.
- Again, definitely the session on Succession Planning. The instructor was concise and knowledgeable. His recommendations were precise and workable and reinforced by easily understood and easily constructed planning tools. The ELDP is also a project that is sadly lacking in the Pacific. Timely and necessary.
- Accomplishment Discussion
- Status of Financial Reports
- Challenges for the finance offices
- Human Resources
- Reminder / Update on the Performer
- All of the topics basically. I am pretty new on the subject matter so I am pleased to learn so much from the different conferees and speakers.
- All sessions were relevant to my work.
- Finance Office Assessments
- Other Post Employment Benefits (OPEB) (X 2)
- Using the Performer and After Analysis
- Greatest Accomplishments
- Human Resources Management (X 4)
- High Performance Finance Offices (X 2)
- Performer
- Report out from different governments on how they're doing financially
- The human resource succession planning session. Julius is a very charismatic speaker...wish all GFOA speakers are just as interesting as he is.
- Succession Planning and Staffing.
- ELDP Proposal (X 2)
- Discussion on Government Status

- Island updates – self assessments/action plans
- Panel Discussion (X 2)
- OIA Performance Measures
- Performer Report Overview
- Action Plans
- As a new participant the panel discussion on greatest accomplishments was most beneficial to me along with the 6/18/2008 discussions. It provided me with great context.

9 What are the two most important items that you learned during the week, and how will you apply each when you return home?

- The succession planning – HR – Will have to get a plan asap as we have key positions that will be vacant by year's end. The ELDP will be very beneficial at this time.
- Succession Plan – Apply it on a smaller version within our division. Determine staff capabilities. Provide long range “plan”
- ELDP – get ready for future management.
- Rational Budget Reduction Methods
- Ideas on balancing budgets
- Internal controls – Establish an audit reduction committee to tackle findings and questioned costs.
- OPEB – Need to focus and prepare for FY 08 financial statements
- ELDP – Get together with managers to identify people for program
- Importance of succession planning
- E-procurement – By having a web page, it is cutting cost, easier and less time consuming.
- Single audit – Understanding of component and compliance.
- Succession Planning
- Performance Measure (Performer)
- Learned that change is not necessarily evil (bad...). Will just have to learn to work with all personality types.
- The succession planning and the HR. They help me a lot through the lower positions. I feel that I should upgrade my skills in all of the skills needed in my department.
- Other Post Employment Benefits (OPEB)
- Worksheets for Succession Planning
- ELDP

- OPEB Timing
- Audit Responding
- The island governments need infrastructure support and the US economy dramatically impacts the islands. The information and connections I developed will allow me to better develop programs if I am utilized in the future.
- Whither Fund Balance
- Knowledge Management
- That there is so much benefit from sharing data and knowledge transfer.
- OIG is prepared to help and assist where necessary if they are asked.
- Ideas on resolving component unit audit qualifications. Discuss implementation with Secretary of Finance.
- ELDP/Succession Planning. Discuss implementing with Secretary of Finance
- The HR Succession Planning and ELDP. Brief Cabinet; begin initial work to submit applicants for ELDP and possible internal cross-training within Finance.
- Update on completion of single audits of FY 2007.
- Issues identified during panel discussion.
- To assess and fund (if necessary) OPEB liability.
- Succession Planning and OPEB. I want our government to develop a succession plan and have plans for OPEB.
- Succession Planning – Talk it out with managers, hoping they'll accept it and then apply it to Treasury Department.
- Succession planning procedures – Will be implemented easily now that we have the initial ideas and processes introduced.
- Support the ELDP – Interaction, communicating issues with grantees, etc.
- Group discussions.
- HR – Succession Planning: Apply matrix
- Other island government success
- Internal Control: I will bring my learning to managements' attention and hopefully be able to strengthen our internal control.
- Succession Plan: Implementation will be a big factor so I will be able to assist management on that.
- Succession Planning: Be part of a team to come up with a formal plan that hopefully will be incorporated to Civil Service Rules
- Popular reporting to stakeholders – Hope to create reports easy to read by all readers of financial statements.

10 What sessions or aspects during the week were the least relevant and meaningful to you?

- Everything was good and informative!!
- All were relevant (X 2)
- None (X 4)
- DOI/OIA Performance evaluation project
- Can't think of any.
- All topics discussed were very relevant to GVI
- Other Post Employment Benefits (OPEB) (X 3)
- OPEB – RMI has it's own fully function component unit and it's separate from Ministry of Finance.
- OPEB – Although may be relevant, it was boring.
- All the sessions
- All were applicable to DOI
- All were relevant to me
- I take everything seriously and there was nothing I can say was least.
- OIA Performance
- Succession Plan
- Internal Controls
- Technology for small government
- Whither Fund Balance

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 IGFOA was very exciting and helpful with my career, and I strongly recommended it to my other colleagues at home to attend.
- Great group of people; USDA, DOI, consultants and insular areas.
- Again, thanks to USDA for great handling of logistics and DOI for funding.
- The IGFOA is a really good tool to bring to light the sessions of the GFOA Conference. The sessions at the GFOA are quite large and thus we really can't discuss or ask questions comfortably. In the IGFOA, you always ask for opinions, comments and questions regarding the conference and then we discuss further....very helpful.
- The GFOA conference courses were a bit boring with how they conduct classes. The substance was there, but need to do it like how the IGFOA sets up theirs.
- Good to get island governments to discuss issues as all government experiences are similar and networking often provides solutions not thought of by others.

- This is my first IGFOA conference and I enjoyed it very much.
- Continue to provide opportunities for social interaction and networking at the conference.
- Appreciate putting faces to names of people who can provide help and resources.
- Although all topics were relevant, GFOA should screen presenters to ensure they are effective in getting message across.
- Great job!
- At least one session put aside in the IGFOA conference for each insular area that will concentrate on critical issues of that particular area.
- Enjoyed IGFOA more than GFOA because more interactive, more applicable to island governments.
- “Interaction” - -presentation / group works
- One of the best planned conferences in terms of logistics.
- I still think government employees who want to attend IGFOA conference should let PITI/VITI office know before hand so that venue will be enough for the participants.
- I think it is good as is.
- Make the topics relevant to the issues facing the island governments. Succession Planning and Leadership issues in a Political Arena.
- The whole thing was good.
- Hand held microphones – as needed. I experienced some difficulty hearing presenters. Otherwise I am very impressed with the overall training sessions.
- Meeting rooms a bit cold. Can’t focus.
- Repeat process for this conference – sessions all were relevant and timely.
- Ideas for December conference should continue this trend.

Appendix M List of Conference Participants and Contact Information

American Samoa

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