

Island Government Finance Officers' Association

CONFERENCE REPORT

Fall Meeting, December 2-4, 2008, Kona, Hawaii



AMERICAN
SAMOA



CNMI



FSM



GUAM



RMI



PALAU

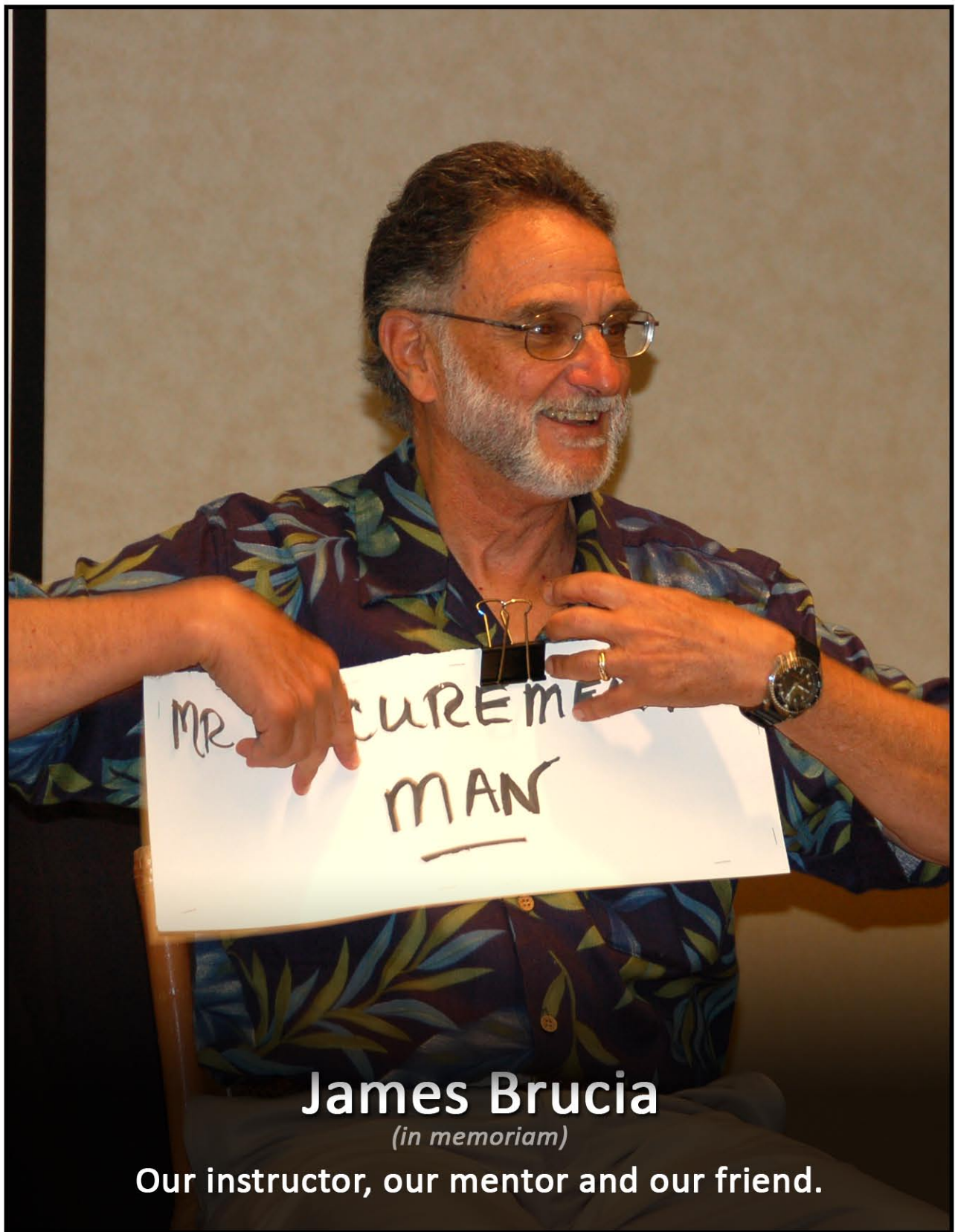


VIRGIN
ISLANDS



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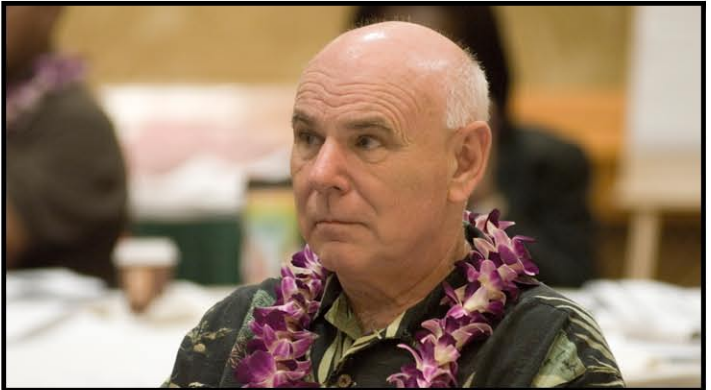
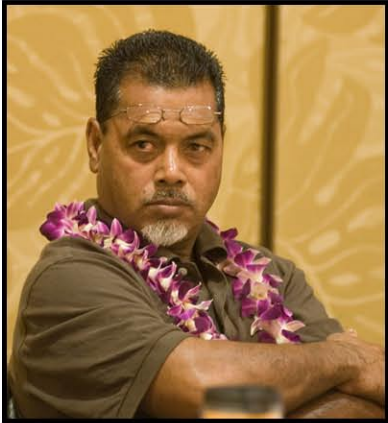
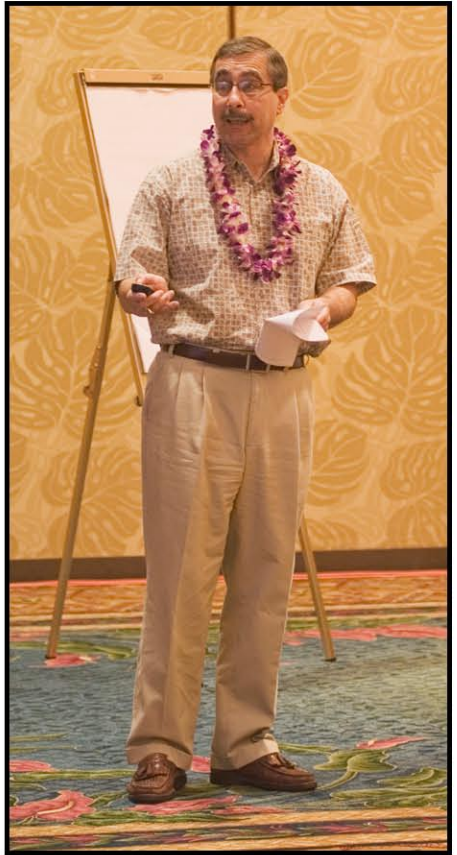
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James Brucia

(in memoriam)

Our instructor, our mentor and our friend.



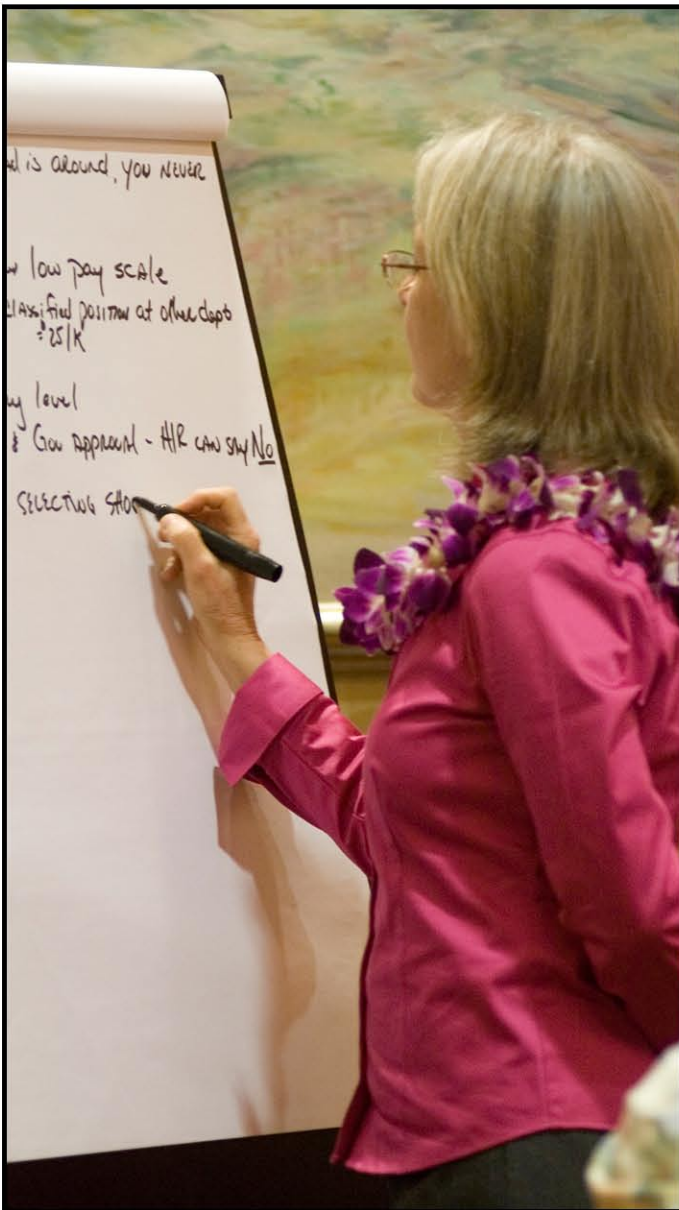


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1. Letter from IGFOA President Claudette Watson-Anderson to the United States of the Interior Office of Insular Affairs

IGFOA

Island Government Finance Officers' Association

IGFOA Secretariat, United States Virgin Islands

2314 Kronprindens Gade

St. Thomas, VI 00801

December 5, 2008

Hon. Nikolao Pula, *Director*
United States Department of the Interior
Office of Insular Affairs
1849 C Street, N.W.
Washington, DC 20240

Dear Director Pula:

As President of the Island Government Finance Officers' Association (IGFOA), I am writing on behalf of my fellow heads of finance to thank you for your office's contributions to the IGFOA conference we just completed this past week in Kona, Hawaii. In addition, I would like to take this opportunity to update you on the progress IGFOA and its members have made over these first eight years of our existence. We have plans to continue building on our many successes and would like to enlist the continued support of the Office of Insular Affairs to do so.

The IGFOA Executive Committee affirmed their strong support of our biannual conferences at this year's meeting. Since our inception in 2000, we have accomplished a great deal:

- Five of our ten insular areas received unqualified audits for fiscal year 2007: Guam, Palau, the Marshall Islands, Pohnpei and Kosrae. When we began the audit improvement project eight years ago, none of us had unqualified audits, and most of us were several years behind in issuing statements.
- Ten of our eleven insular areas have issued timely audits for FY 2007, the sole exception being the U.S Virgin Islands. However, we continue making great progress on our own timeliness.
- IGFOA has endorsed and continues using an independent, external assessment tool via the Performer. Most governments now have five years of trended data that clearly highlights both strengths and weaknesses. The Performer has been used to help us explain our financial status to our Legislatures and Governors, ultimately leading to better fiscal decisions.
- IGFOA has also developed and endorsed an AFTER (Audit Findings, Timeliness and Exceptions Resolution) analysis, tracking audit qualifications, findings, and questioned costs. The percentage of prior

United States Virgin Islands

Hon. Claudette Anderson, CPA
Commissioner of Finance, USVI
President, IGFOA

Republic of the Marshall Islands

Hon. Jack Ading
Minister of Finance, RMI
Vice-President, IGFOA

Federated States of Micronesia

Hon. Finley Perman
Secretary of Finance, FSM
Treasurer, IGFOA

Commonwealth of the Northern Mariana Islands

Hon. Iloy Inos
Secretary of Finance, CNMI
Secretary, IGFOA

American Samoa

Hon. Gaea Perejoti Failautusi
Treasurer, American Samoa
Member, IGFOA

Guam

Hon. Lourdes Perez
Director of Finance & Admin.
Member, IGFOA

Republic of Palau

Hon. Elbuehel Sadang
Minister of Finance, Palau
Member, IGFOA

Yap State, FSM

Hon. Maria Laav
Director of Finance & Admin
Member, IGFOA

year findings repeated and cleared is a particularly significant measure indicating how well each government has addressed its audit issues.

- A pilot project to assess the Guam Department of Administration has been completed by independent consultants, via the Graduate School, USDA. Similar finance office assessments are being scheduled for all of our insular areas.
- An Executive Leadership Development Program has been designed to provide young, energetic staff from throughout our insular areas with an opportunity to develop the skills they will need to become our future leaders. The first of four sessions was completed in Guam last October with great commendation.

We believe that our association and our biannual meetings have enabled us to more quickly improve our audits and successfully use planning and assessment tools. Our annual attendance at the GFOA conferences keeps us current with issues affecting finance, budget, systems and personnel. Our meetings with the IGFOA group allow us to discuss how national issues will affect our insular areas while we strategize to exchange ideas and best practices. The association has fostered a healthy competition among us, as we work to improve our performance to match the accomplishments of the stronger finance offices.

On a personal note, I've found the opportunity to meet with the heads of finance from the various Pacific islands to be very helpful to me as a new Commissioner. While every island government has unique issues, it is clear that we have much in common, and that each of the finance officers have much to share.

The IGFOA Executive Committee believes that it would be difficult to maintain our association without the continued support of your office and the assistance of the Graduate School, USDA. However, we are committed to our association and will be exploring the possibility of a formal chapter relationship with GFOA. In addition, we plan to expand the use of the PITI-VITI web site to include issue forums and resource information for the finance offices.

On behalf of the IGFOA Executive Committee, I thank you for your continued support. We sincerely hope that OIA will continue to be our partner in financial management improvement.

Yours sincerely,



Claudette Anderson
Finance Commissioner, U.S. Virgin Islands
President, IGFOA

Cc: Governors, Insular Areas
IGFOA Members

2. Executive Summary

The Island Government Financial Officers' Association (IGFOA) has met at least annually since 1999 to participate in professional development and networking activities and to establish an agenda for financial management improvement. The conferences have provided a forum for participants to discuss common issues and strategies and to develop a shared agenda for training, organizational development, and technical assistance.

The 2008 IGFOA conference had two broad, overarching objectives—(1) to review and document the progress the insular areas have made in improving audit results and the financial health of their governments and (2) to identify strategies the governments can use to address their most critical human resource challenges. To achieve these objectives the conference established four specific goals. During the conference participants would:

- Acquire tools and strategies for recruiting and retaining qualified professional financial staff,
- Review progress and plan for next steps on key financial initiatives—the audit improvement project, the Performer, the finance office assessment tool, and Other Post-Employment Benefits (OPEB),
- Learn about and plan for the impact of upcoming revised accounting standards and other changes that will affect government operations, financial statements, and audits, and
- Develop site-specific action plans that will be used to implement human resource and financial management initiatives.

Bob Lavigna, Vice-President of Research for the nonprofit Partnership for Public Service, gave the keynote address for the conference. In his address, Mr. Lavigna focused on the workforce changes and challenges facing governments, at all levels and around the world. These challenges included the aging workforce; the increasing education and skill requirements of public service; more competition for talent; the changing expectations of workers, especially younger entrants into the workforce; and the complexity of managing four generations of employees. He highlighted specific workforce data, provided by the insular areas, on their own workforce challenges.

Mr. Lavigna then briefly identified the human resource areas of focus for the subsequent HR sessions – an overall framework for managing talent, recruiting and hiring, onboarding, maximizing employee engagement, and forming a solid partnership with HR staff. He concluded by emphasizing that attracting, developing and retaining talent is not just HR's job – financial managers must also be the organization's talent managers.

Ms. Debbie Milks and Mr. Frank Crawford provided updates on IGFOA projects. Ms. Milks presented the latest data on the audit improvement project, emphasizing that the offices could not rest on their accomplishments (e.g., unqualified) but needed to continue to focus on their core business processes—reconciling accounts, cash management, Federal grant management, etc. Mr. Crawford distributed the current Performer and A.F.T.E.R. data, highlighting areas of improvement and areas where the situation has worsened. He then

provided information on new and/or revised accounting standards and the impact these changes would have on the finance offices.

The conference closed with a brief discussion of the changing roles of the finance offices and government action planning to address the human resource, audit, accounting and changing role challenges each of the finance office is facing.

3. Background

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

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

For the past few years IGFOA has focused on accountability in expending 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. The 2008 fall conference was designed to continue these projects and to begin to address the human resource issues affecting financial management in the insular governments (see Appendix A for the complete conference agenda).

4. Conference Goals

The IGFOA conference had two broad, overarching objectives—(1) to review and document the progress the insular areas have made in improving audit results and the financial health of their governments and (2) to identify strategies the governments can use to address their most critical human resource challenges. To achieve these objectives the conference established four specific goals. During the conference participants would:

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- Learn about and plan for the impact of upcoming revised accounting standards and other changes that will affect government operations, financial statements, and audits, and
- Develop site-specific action plans that will be used to implement human resource and financial management initiatives.

As part of participant introductions and an orientation to the conference, participants identified the most significant things they learned in previous conferences and listed what they hoped to gain from this conference (Appendix B).

5. Welcoming Addresses

The President of IGFOA, Ms. Claudette Anderson, Commissioner of Finance, U. S. Virgin Islands, welcomed the conference participants to the session (see Appendix C for a list of the Conference Participants). She thanked the participants for taking time from their busy schedules to attend the meeting and expressed her hopes that everyone would benefit from the conference. Ms. Anderson also expressed appreciation for the various initiatives that have come from the IGFOA meetings and set the stage for the agenda's primary focus on human resource issues, with important updates on finance and audit issues in the islands also included.

Jack Maykoski, Senior Executive, Office of the CEO and President, Graduate School, USDA, welcomed the IGFOA participants on behalf of the Graduate School, USDA, and thanked the group for making the effort to attend the conference. Mr. Maykoski also thanked the Department of the Interior for its continued support of the IGFOA group. Mr. Maykoski expressed his support of the agenda's focus on human resource issues, as it is a major challenge for all of the insular areas. He noted that Bob Lavigna, the conference's main presenter, will be a strong resource in this regard and will provide a lot of information that can be taken back to the participants' home islands. Finally, Mr. Maykoski congratulated the group on its many accomplishments—moving from 0 to 5 unqualified audits in the last eight years, the endorsement of an external assessment tool in the Performer, and the new PITI-VITI initiatives that have emerged from IGFOA meetings like these, including the Executive Leadership Development Program, the audit and finance assessment programs, and business standards development. Mr. Maykoski noted the following statistics from a recent report from the American Society for Training and Development that may be useful in benchmarking where participant organizations are in comparison (<http://www.astd.org>):

Training is increasingly being tied to organizational missions and objective achievement

- 2.15% of payroll is typically dedicated to employee development
- 45 hours per employee, per year, is dedicated to employee development

The areas where learning investments are being made, in priority order are:

- Certification and compliance knowledge
- Skills development and information for “industry”-specific areas
- Leadership and management training
- Processes, procedures and business practices

Non-learning performance improvement solutions investments, which make up about 40% of learning dollars, are focused on:

- Process improvement

- Talent management
- Change management

Finally, Mr. Maykoski honored the contributions of Mr. Elbuchel Sadang, the outgoing Minister of Finance in Palau, to the development of IGFOA institutionally. Mr. Maykoski, along with Stephen Latimer, presented Minister Sadang with a plaque thanking him for his contributions over the past eight years.

6. Keynote Address: Human Resource Issues and Strategies for Today's (and Tomorrow's) Workforce

Bob Lavigna, Vice-President of Research for the nonprofit Partnership for Public Service, gave the keynote address for the conference. In his address, Mr. Lavigna focused on the workforce changes and challenges facing governments, at all levels and around the world. These challenges include the aging workforce; the increasing education and skill requirements of public service; more competition for talent; the changing expectations of workers, especially younger entrants into the workforce; and the complexity of managing four generations of employees. He also highlighted specific workforce data, provided by the insular areas, on their own workforce challenges.

Mr. Lavigna then briefly identified the human resources areas of focus for the subsequent HR sessions – an overall framework for managing talent, recruiting and hiring, onboarding, maximizing employee engagement, and forming a solid partnership with HR staff. He concluded by emphasizing that attracting, developing and retaining talent is not just HR's job – financial managers must also be the organization's talent managers. (See Appendix D for the slides from this presentation.)

7. Panel Discussion: Human Resource Issues in the Finance Office

A panel of representatives from each of the insular governments discussed the human resource issues facing their finance offices. The panel members were:

- Lourdes Perez, Director of Administration, Government of Guam
- Robert Schrack, Special Assistant to the Secretary of Finance, CNMI
- Levi Reese, Chief Accountant, Department of Treasury, American Samoa
- Elbuchel Sadang, Minister of Finance, Palau
- Jack Ading, Minister of Finance, Republic of the Marshall Islands
- Thomas Pablo, Director of Treasury and Administration, Pohnpei State Government, FSM

Each government addressed four questions:

- What are the most challenging human resource issues your office faces today (and expects to face over the next few years)?

- What human resource strategies, practices and/or programs have been effective in addressing these issues?
- What human resource strategies, practices and/or programs have not been effective in addressing these issues?
- Which human resource strategies, practices and/or programs are your highest priorities for improvement (to make more effective)?

(The responses to these questions from each government are summarized in Appendix E.)

Claudette Anderson addressed these questions for the Virgin Islands:

- Greatest HR challenges—getting appropriate staffing levels to bring about effective change. Many employees within VI Finance are older and used to the previous systems and the old way of doing things. A second challenge is finding sufficient funds to pay for adequate staffing levels. Another challenge is providing training to individuals once they're onboard, given budget constraints. Finally, finance employees are part of various unions, which adds challenges, and has not been an effective management tool.
- Effective HR strategies—We've been trying to offer seminars to employees. Another effective practice has been to ask retiring employees to document their job responsibilities and update manuals before leaving.
- Ineffective HR strategies—
- Highest priority HR systems needing improvement—Selection of qualified individuals, and offering commensurate pay to positions. Also, upgrading buildings and facilities.

Lourdes Perez represented the Government of Guam and stated:

- Greatest HR challenges—recruiting and compensation. Guam also faces challenges with inter-departmental employee transfers, which can be made without the authorization or approval of department heads. This is a law. Guam face issues with component units when they have the authority to determine their own compensation schedules, making it difficult to compete. In Guam, with the increased federal presence there, GovGuam feels it will have to compete with the U.S. Federal Government—including compensation and benefits, as they are willing to pay more than GovGuam does. Finally, it is extremely difficult to remove a poor performer—and if an action is initiated, most will go before the Civil Service Commission to appeal that action, usually with success. It is easier to terminate people during the initial six-month probationary period.
- Effective HR strategies—Guam has begun a job classification and pay study to help with recruiting and compensation. One tool Guam uses all the time is the ability to recruit above the initial step in its 20 step system. GovGuam can also hire contractual and unclassified employees for positions difficult to fill—health care professionals, etc.

- Ineffective HR strategies—Guam has not made major changes to its pay scale or classification system since the late 1980's. Job security is not enough of a selling point for working for the government, especially as the government reduces benefits, such as sick leave and vacation leave. The old retirement plan is also not available to new employees.
- Highest priority HR systems needing improvement—defining the roles of finance officers as the roles and responsibilities of the finance office change. The Guam Division of Accounts now needs management analysts that it never needed in the past.

Levi Reese discussed American Samoa's HR concerns:

- Greatest HR challenges—Being able to attract qualified people given the low pay-scale. ASG has a lot of vacancies, and the HR department determines what the starting salary should be, making the position unattractive to qualified individuals. ASG also needs the governor's executive approval. When ASG does advertise for positions the line managers do not participate in the screening process to shortlist applicants, and HR is not selecting appropriate individuals.
- Effective HR strategies—Issues can only be addressed if people follow the same rules; policies and procedures are not followed uniformly. The most effective strategy has been to graduate people from contractual positions to full-time employment.
- Ineffective HR strategies—Desk audits have not been effective. When they are requested, people don't come to conduct the audit. No changes in positions or salaries are realized.
- Highest priority HR systems needing improvement—Recruitment is the highest priority. The need for qualified, professional personnel in HR is a tremendous.

Elbuchel Sadang presented Palau's comments:

- Greatest HR challenges—Palau faces challenges because of the early retirement program that was administered several years ago. It also relocated its government offices, making it expensive to commute to work. The disparity between civil service employees and contracted employees is significant. Palau spends a lot of scholarship money training young people that don't come back to the government. Managers don't do a good job of praising good employees, and are unable to terminate non-performing employees.
- Effective HR strategies—Palau has been able to standardize compensation for positions across government, along with salary schedules.
- Ineffective HR strategies—Like Samoa, Palau need desk audits. Palau needs to know how many personnel, at which level, are necessary to complete the job. Otherwise people want to be promoted by virtue of how long they've been doing their job, and get reclassified just for the salary increase.
- Highest priority HR systems needing improvement—Palau wants to hire replacements to work with outgoing employees. It also wants to update its classification system, so it doesn't start stealing employees from other departments.

Bob Shrack addressed the questions for the CNMI:

- Greatest HR challenges—The CNMI has been going through a serious economic slump and has lost about 30% of its government employees and is now being forced to do more with less staff. Receptionists and secretaries are now doing the work that accountants used to do. As Guam's economy grows the CNMI is likely to see outmigration to Guam for jobs.
- Effective HR strategies—Recruiting graduating CNMI students from the U.S. mainland, or local residents working in the U.S. to offer them the possibility to come and work back home. Many are interested.
- Ineffective HR strategies—It has been a great challenge to keep people for more than several years if they don't have a strong connection to the island. That's why the CNMI's focus has been on qualified local people and trying to recruit them from the mainland U.S.
- Highest priority HR systems needing improvement—The CNMI employee turnover rate is pretty high, but mostly among the new hires. Its core employees have been around for a while, but they're the ones approaching retirement.

Thomas Pablo discussed the HR issues for the Pohnpei State Government (PSG), FSM:

- Greatest HR challenges—Pohnpei's most challenging human resource issue is turnover of talent. PSG doesn't have money to keep its employees. The Finance Office has lost its financial advisor, civil engineer and several key positions, all to the FSM National Government because they were offering more pay. PSG struggles to maintain talent.
- Effective HR strategies—Training opportunities have been effective, both in increasing the performance of the staff's daily activities and in retaining staff.
- Ineffective HR strategies—We haven't had any effective programs to address HR issues.
- Highest priority HR systems needing improvement—The highest priority is to maintain the people currently on board. PSG would like to implement a program to accomplish this, along with appropriate compensation practices and programs.

Jack Ading spoke on behalf of the Republic of the Marshall Islands (RMI):

- Greatest HR challenges—The RMI wage bill is very high, and RMI is receiving advice from everywhere to reduce it. RMI Government is the largest employer on the island. Reducing the wage bill is much easier said than done, when it impacts families. Within the Ministry, employee attendance is very poor. Disciplinary authority lies with the Ministry head who is not always around, and the employees' immediate supervisors don't always act. RMI also struggles to attract qualified employees. It does not have much turnover, some of which is good. RMI also has contract employees who make better salaries than do civil service employees.

- Effective HR strategies—RMI's PSC has delegated disciplinary authority to division supervisors. RMI also needs more training needs to look off-island to do so. The Finance Office is also not doing any cross-training among employees.
- Ineffective HR strategies—Disciplinary authority is not being effectively implemented.
- Highest priority HR systems needing improvement—Maintaining qualified employees by offering them more competitive compensation packages. The Finance Office competes with the local college for talent.

8. A Framework for Addressing Human Resource Needs in Today's Environment

In this session, Mr. Lavigna reviewed the information presented by the panel of insular government managers, highlighting the workforce issues the panelists identified, and relating their comments to the program content. He then presented a model that integrates HR activities with organizational strategy and mission accomplishment. The model illustrates how HR activities (including workforce planning) should be aligned to ensure that organizations have the talent they need to translate business strategy into mission success. Mr. Lavigna again focused on the critical role that line managers themselves must embrace to ensure they have the right talent, in the right places, at the right times.

He then provided a preview of the content in each of his four subsequent sessions:

- Recruiting and hiring talent
- Onboarding effectively
- Maximizing employee engagement
- Working effectively with HR

Finally, in this session Lavigna identified some of the “best practice” approaches government agencies are using to address workforce challenges:

- Develop multiple pipelines for talent
- Recruit aggressively – and communicate/market public service
- Make the hiring process work
- Maximize employee engagement and satisfaction
- Make performance management work
- Build the talent/leadership pipeline
- Create more flexible, timely, user-friendly and responsive civil service systems
- Use workforce planning as the foundation

(The slides for this presentation can be found in Appendix F.)

9. Strategies for Recruiting and Hiring Talent

This session focused on the need for government agencies to recruit widely and aggressively, and hire efficiently. Specifically, Mr. Lavigna covered:

- The difference between recruiting and hiring
- The need to recruit aggressively
- Recruiting strategies
- Keys to effective hiring

Mr. Lavigna distinguished between recruiting (attracting candidates) and hiring (identifying the best candidates), and also highlighted the need for proactive (and not just reactive) recruiting. To illustrate this, he presented research data on why potential candidates want to work for government, as well as reasons why they may not be interested in government. The key is to emphasize the positive attractions and eliminate/minimize the negative aspects. He then presented recommendations to improve recruiting effectiveness, emphasizing both “high tech” and “high touch” strategies.

He then shifted the focus to the hiring process, first highlighting “how to alienate candidates” and then segueing into a more positive message – recommendations to fix the hiring process to make hiring more efficient, effective, timely and user-friendly. (The slides for this session can be found in Appendix G.)

This session concluded with participants brainstorming how to improve their own recruiting and hiring processes (see Appendix H).

10. Strategies for Onboarding Effectively

Recruiting and hiring talented people is critical to government effectiveness. Just as critical is “onboarding” – effectively orienting, assimilating, training and developing new employees. This session, based on the Partnership for Public Service report *Getting On Board: A Model for Integrating and Engaging New Employees*, focused on leading-edge onboarding practices from both the public and private sectors, including:

- The business case for good onboarding
 - What is onboarding?
 - Why good onboarding is important, including research documenting the link between onboarding and retention, employee engagement and productivity
- Core components of good onboarding
 - Leading practices from private and public sector organizations
 - A model onboarding process, including the five phases of onboarding, starting with when a new employee accepts the job offer
 - How onboarding enhances retention
 - Techniques for successful onboarding

- How to put effective onboarding practices in place, and keep them in place

(The slides for this presentation can be found in Appendix I.)

After learning about the onboarding model and recommendations to improve onboarding, the participants discussed strategies to improve their own processes (see Appendix J).

11. Strategies for Maximizing Employee Engagement for Productivity and Retention

In this section, the third component of attracting, developing and retaining talent, Mr. Lavigna focused on:

- What employee engagement means
- Why it's critical
- What drives engagement
- How to maximize engagement

He presented empirical data showing that employee engagement (defined as a heightened employee connection to work, the organization, the mission or the people they work with) results in higher levels of productivity, retention and organizational performance. Then, drawing on results from the Partnership's "Best Places to Work in the Federal Government" research, he identified four key drivers of high engagement:

- Leadership
- The line of sight between an employee's skills and the mission of the organization
- Work/life balance
- Training and development

Mr. Lavigna concluded by sharing recommendations on how an organization can become, and stay, "a best place to work." (The slides for this session can be found in Appendix K.)

Following Mr. Lavigna's remarks, Participants discussed how to enhance employee engagement in their own organizations (see Appendix L).

12. Strategies for Working Effectively with Your Human Resource Office

In this final session of the HR series, Lavigna presented material on:

- The evolving role of HR
- Setting expectations with HR
- How to meet these expectations

He described the ongoing evolution of human resources – moving from a focus on transactions to four new strategic roles: HR expert, business partner, change agent and leader. Unfortunately, many HR offices have not yet made this transition. Mr. Lavigna then offered suggestions about how line managers can help facilitate this transition, in part by setting mutual expectations with their HR offices. He emphasized the critical role managers must play to ensure their organizations can attract, develop and retain talent. (The slides for this session can be found in Appendix M.)

The session concluded with an interactive exercise on how to forge a more cooperative and productive relationship with HR. (See Appendix N for the participants' suggestions on how to build more effective relationships with their HR offices.)

13. Break-out Session: Action Planning for Implementing Human Resource Strategies and Best Practices

After Mr. Lavigna completed his six sessions on human resource strategies, the conference participants separated into government groups and developed action plans to address their highest priority human resource issues. (These action plans are summarized in Appendix O.) Governments noted several common issues. First, and most significant, the human resource departments in the governments need to change their missions to focus on supporting the business needs of the line agencies. Second, the human resource departments may not have the resources or staff skills needed to perform this new mission. And finally, both the human resource departments and the line agencies need to develop effective partnerships for the governments to be able to obtain and retain the talent they need to operate successfully and effectively.

14. Panel Discussion: Audit Improvement Project Strategies to Avoid Last Minute Audit Preparation

Debbie Milks presented an update on her most analysis of the governments' single audits, and then facilitated a panel discussion of how to improve the audit preparation process. Her goal for the session was for each government to identify one critical task or activity it could perform during the year rather than wait until the audit was near or underway.

Ms. Milks' analysis of the governments' audits indicated that the number of findings was trending down over the last five years, with most findings in the areas of reconciliation, procurement, and grant management. She expressed two significant concerns about the findings—reconciliation findings were increasing and questioned costs were going way up, especially in procurement. She emphasized that bank reconciliations should be completed timely on a monthly basis and independently reviewed.

Ms. Milks addressed six questions to a panel of representatives from the insular governments. The panelists were:

- Kathy Kakigi, Controller, Department of Administration, Government of Guam
- Hermana Idip, COFA/Systems Accountant, Ministry of Finance, Palau
- Maria Laaw, Director, Office of Administrative Services, Yap State Government, FSM

- Carri-Lee Magalei, Senior Accountant, Department of Treasury, American Samoa

The questions posed to the panelists were:

- What types of activities do you and your office do in preparation for your annual financial audit?
- Which activities should be performed routinely and which are strictly yearend audit related?
- Does your office have to catch up with routine activities in order to be ready for the audit (filing, reconciliations, purchase documentation, report writing & prep, posting audit and other adjustments, etc)?
- What procedures, management techniques, resources would help make these tasks more routine during the year?
- What constraints prevent your office from routinely performing the tasks?
- What is one thing you could do now in your office to be better prepared for next year's audit?

(Details on the panelists' remarks addressing these questions can be found in Appendix P.)

Kathy Kakigi reported Guam performs closings every quarter. She further stated revenues and expenses were recorded timely. She used work planning (or project management) techniques to keep the audit on schedule and tried to keep her staff and managers involved throughout the audit. She also held weekly meetings immediately prior to and during the audit to make sure all issues were resolved promptly. She mentioned that DOA is working on decentralizing its role. They require the agencies to prepare the FSR for federal grants and use the finance staff to audit the reports and check for compliance.

Maria Laaw admitted Yap rushes to get the audit done 'at the last minute' every year. The finance office seemed to be reacting to audit requests rather than managing the audit process. The office continually had short-term demands interfere with and delay audit related tasks. Yap used a checklist of the tasks and activities that needed to be done for the audit. Sometimes someone monitored progress on the checklist, sometimes no one did. In general, the checklist did not seem to help with the audit. She thought that by getting the staff more involved in creating the checklist, they would be more engaged in completing their tasks. Ms. Laaw also found that Yap also had to rely too much on specific individuals to get some tasks completed; when those individuals were absent, the work simply did not get done.

On their financial audits, Hermana Idip stated Palau did monthly reconciliations and had monthly closings. They made sure all required documents were attached or available before processing transactions. Journals, accruals, and operating transfers were the only accounting actions done late. Palau wants to develop an internal audit section in the finance office. She indicated management style was the main constraint the office faced. To improve their audit process they address prior year findings, complaints from the auditors, and other problems experienced in previous audits. They also provide information to the auditors before it is requested.

For their single audit, Ms. Idip their biggest problem was getting component units to complete their audits timely. They have a policy in which the component units will not be reimbursed for their audit expenses unless their audits are completed on time. The finance office offers assistance to the component units. Frequent and continuous communication and follow-up are key to completing the audits successfully. Accounts are reconciled monthly and a checklist is used for audit tasks. This year Palau will require the auditors to provide a draft report by the end of December rather than the end of March to allow the office more time to address issues raised in the audit.

Carri-Lee Magalei stressed follow-up was the key to completing their audits and addressing findings and questionable costs. ASG created an audit committee comprised of the people responsible for the audit findings. The committee meets weekly to monitor progress and resolve problems. The committee built an action plan and assigned responsibility and established timelines for all of its tasks. They meet with the territorial auditor quarterly and he reviews what has been done to address findings. The finance office has established partnerships with key departments and programs and includes all stakeholders on audit related communications. The finance office staff reviews the draft audit carefully and raises questions with the auditors on findings that do not seem to be accurate. ASG's main constraint is the conflict between audit tasks and time demands and the requirements of their ongoing operations.

15. Performer Update

Frank Crawford explained the concepts behind the Performer, how the Performer measures are computed and combined, and what the measures mean. The Performer measures the financial health and success of a government. Critical to the value of the Performer scores are the relevance (timeliness) and reliability (accuracy) of the data used to compute the score. Mr. Crawford presented the Performer scores for each insular government for each of the last five years and highlighted trends and key issues (see Appendix Q).

Mr. Crawford also provided updated information for each government on their A.F.T.E.R. analysis. He concluded his presentation by emphasizing the most important uses of the Performer and A.F.T.E.R. analysis:

- 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.

16. Finance Office Assessment Project in the Guam Department of Administration

Lou Perez and Kathy Kakigi of Guam's Department of Administration described their experiences during the finance office assessment pilot (conducted by Steve Medlin and Mike Zimmerling). Guam was the first government to volunteer to participate in the assessment process and their observations would help other governments decide whether (and when) to participate in the program.

Ms. Perez and Ms. Kakigi addressed three questions related to the assessment:

- What kind of preparation up front was necessary?
- How much of a disruption was it to ongoing operations?
- What benefits did DOA accrue from the assessment?

The assessment team requested SOPs, systems manuals, strategic plans, operational plans, and various other documents prior to its arrival on island to start the review. The collection of these documents was the only preparation the office needed to do.

During the assessment, the team members met with DOA staff and managers in small groups and individually. None of the interviews lasted more than an hour. (Ms. Perez mentioned that her interview lasted only 15 minutes.) Thus the disruption to the work of the office was minimal.

Ms Kakigi said the strengths of the office were apparent in the assessment—the highest were single audit and leadership. Weaknesses and opportunities were also clear—staffing problems, facilities, and documentation. The staffing issues included workforce planning, adequate staffing levels and staff development.

Ms. Perez mentioned that all of the dimensions on the finance office assessment tool were reviewed. It was obvious that the facilities and human resources needed improvement. The assessment found that staff was in training programs, but the time spent was not documented. A good indicator of a good organization is the amount of training they provide. The quick hits include adding a pay type in the payroll module to track hours of training. Just going through the exercise showed employees that they matter. It reinforces that they are important.

The assessment team wrote a narrative around the dimensions, no ratings were assigned. The process primarily allowed the employees to bring their feedback to the fore. Every one of the managers said that they “don’t have the right staff to do the job.” The most critical finding was that the jobs have changed, not that the staff aren’t qualified. The transaction processors now have to be analysts. They are asked to be consultants. Skills developed 20 years ago are not relevant today. The challenge is how to move from where we are now to where we want to be, and most importantly, what they want to be. By clearly defining the desired finance office of the future, DOA management can determine what skills they need in the future and grow in the appropriate direction.

Kathy said the assessment was an eye opener. DOA’s previous focus has been on the audits and they have improved that area, but now they have a long way to go in other areas. She challenged all the island offices to take this assessment and use the results to improve.

17. Break-out Session: The Changing Role of the Finance Office

Based on the results of the Guam DOA finance office assessment, the conference participants discussed the changes occurring in their offices. Most governments reported changing mandates, roles and responsibilities, and several offices reported even more changes they were hoping to effect (see Appendix R for the lists of changes mentioned). The most

commonly cited changes were increased automation, less processing and more analysis, and the evolution into a consultative role.

Debbie Milks commented that the role of the finance offices has been changing for some time, but finance personnel have not necessarily changed their habits or their mindsets to meet the new demands. She also emphasized that the core function of being a processor of government finance documents has not gone away and the finance offices must ensure that they maintain a solid foundation and not lose focus on their traditional tasks. The tools that enable the office to be a steward—technology, people, processes and organization—must be improved to more efficiently fulfill that function and move finance into the role of a catalyst and strategist within the government.

She encouraged the offices to change from being information custodians to information providers, from being holders of the purse strings to partners in allocating government resources. The staff must view the other departments in government not as being a bother or hindrance to getting work done, but as partners in good fiscal governance.

18. Government Accounting Update—Accounting Issues Facing the Insular Governments

This session provided the participants with an update on current issues related to governmental accounting, specifically focusing on the issues that may directly or indirectly impact the insular governments. Much of the session discussion focused on the impact, or potential impact, of OPEB accounting principles, also known as Other Post Employment Benefits. Our discussion dealt with the potential impact on the financial health and success of insular governments when implementing this standard, which will require for the first time either disclosures or financial statement liabilities, or both, to be displayed for governments that provide post employment benefits other than pensions to retirees, such as fully covered or subsidized health care.

The remaining part of the session dealt with new accounting standards related to the accounting and financial reporting of Sales and Pledges of Receivables and Future Revenues, accounting and financial reporting concerns for Pollution Remediation Obligations, amended pension disclosures, and accounting and financial reporting for Intangible assets.

19. Conference Evaluations

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

- The IGFOA conference sessions were relevant and timely — Score: 4.8
- The conference's objectives were substantially met — Score: 4.6
- Logistics for bringing participants to and from Kona were handled satisfactorily — Score: 4.7

- The conference site (hotel) was comfortable and conducive to the meeting — Score: 4.5
- Support services by the Graduate School, USDA, staff during the conference were handled well and in a timely — Score: 4.9
- Overall, this conference of the Island Government Finance Officers' Association (IGFOA) was:

Excellent (5)...Very Good (4)...Average (3)...Fair (2)...Disappointing (1)

— Score: 4.6

The narrative comments about the conference were equally positive. Many responses cited the relevance of the human resource issues the governments. Respondents went on to also mention they did not realize they could affect so many of the HR issues without having to change their HR functions and management.

Appendix A: IGFOA Conference Agenda

**Annual Conference of the
Island Government Finance Officers' Association (IGFOA)
Hilton Waikoloa Village Resort, Kona, Hawaii
December 2 – 4, 2008
AGENDA**

Goals: Island Government Finance Officers Association Conference participants will:

1. Acquire tools and strategies for recruiting and retaining qualified professional financial staff;
2. Review progress and plan for next steps on key financial initiatives—the audit improvement project, the Performer®[®], finance office assessment tool, Other Post-Employment Benefits (OPEB);
3. Learn about and plan for the impact of upcoming revised accounting standards and other changes that will affect government operations, financial statements, and audits; and
4. Develop site-specific action plans that will be used to implement human resource and financial management initiatives.

MONDAY, DECEMBER 1

- | | |
|----------------------|--|
| 11:00 a.m. – 2:00 pm | Arrive and Register
<i>Judy Perry</i> of the Graduate School, USDA will be available outside the Kona 4 Ballroom to distribute stipends and answer any logistics questions. |
| 3:00 – 5:00 p.m. | IGFOA Executive Officers Meeting
Kona 1 Ballroom |

TUESDAY, DECEMBER 2

- | | |
|------------------|--|
| 7:00 – 8:15 a.m. | Breakfast |
| 8:30 – 9:00 a.m. | General Session
Kona 4 Ballroom |
| | Welcoming Addresses |
| | <ul style="list-style-type: none">• <i>Claudette Anderson</i>, President, IGFOA; Commissioner of Finance, U.S. Virgin Islands;• <i>Jack Maykoski</i>, Graduate School, USDA |
| 9:00 – 9:45 a.m. | Review of Agenda and Introductions
<i>Dr. Steve Medlin</i> , Facilitator |

- | | |
|-------------------------|--|
| 9:45 – 10:15 a.m. | <p>Keynote Address: Human Resource Issues and Strategies for Today's (and Tomorrow's) Workforce:</p> <ul style="list-style-type: none"> • <i>Bob Lavigna</i>, Vice-President, Research, Partnership for Public Service |
| 10:15 – 10:30 a.m. | Break |
| 10:30 a.m. – 11:30 a.m. | <p>Insular Government Finance Office Panel Discussion
Moderator: <i>Dr. Steve Medlin</i></p> <p>Panelists will address the following questions:</p> <ul style="list-style-type: none"> • What are the most challenging human resource issues your office faces today (and expects to face over the next few years)? • What human resource strategies, practices, and/or programs have been effective in addressing these issues? • What human resource strategies, practices, and/or programs have not been effective in addressing these issues? • Which human resource strategies, practices, and or programs are your highest priorities for improvement (to make more effective)? <p>Panelists:</p> <ul style="list-style-type: none"> • <i>Jack Ading</i>, Republic of the Marshall Islands • <i>Levi Reese</i>, American Samoa • <i>Claudette Anderson</i>, U.S. Virgin Islands • <i>Thomas Pablo</i>, Pohnpei, FSM • <i>Lou Perez</i>, Guam • <i>Elbuchel Sadang</i>, Republic of Palau • <i>Bob Schrack</i>, CNMI |
| 11:30 – 12:30 p.m. | <p>A Framework for Addressing Human Resource Needs in Today's Environment (Bob Lavigna)</p> <p>Questions and Answers</p> |
| 12:30 – 1:30 p.m. | Lunch |
| 1:30 – 2:45 p.m. | <p>Strategies for Recruiting and Hiring Talent</p> <ul style="list-style-type: none"> • <i>Bob Lavigna</i> |
| 2:45 – 3:00 p.m. | Break |
| 3:00 – 4:15 p.m. | <p>Strategies for Onboarding Effectively</p> <ul style="list-style-type: none"> • <i>Bob Lavigna</i> |

4:15 -4:30 pm	Debrief Day 1
5:30 p.m.	Reception Hosted by First Hawaiian Bank

WEDNESDAY, DECEMBER 3

7:00 – 8:15 a.m.	Breakfast
8:30 – 8:45 a.m.	Review Results from Tuesday and Overview of Today's Agenda
8:45 – 10:00 a.m.	Strategies for Maximizing Employee Engagement for Productivity and Retention <ul style="list-style-type: none">• <i>Bob Lavigna</i>
10:00 – 10:15 a.m.	Break
10:15 a.m. – 11:30 p.m.	Strategies for Working Effectively with Your Human Resource Office <ul style="list-style-type: none">• <i>Bob Lavigna</i> Questions and Answers / Discussion
11:30 – 12:30 p.m.	Small Group Breakout Session—Action Planning for Implementing HR Strategies and Best Practices <ul style="list-style-type: none">• <i>Bob Lavigna and Steve Medlin</i>
12:30 – 1:30 p.m.	Lunch
1:30 – 3:00 p.m.	Audit Improvement Project Panel Discussion Strategies to Avoid Last Minute Audit Preparation <ul style="list-style-type: none">• Moderator: <i>Deborah Milks, CPA</i> Panelists: <ul style="list-style-type: none">• <i>Kathy Kakigi, Guam</i>• <i>Hermana Idip, Palau</i>• <i>Maria Laaw, Yap, FSM</i>• <i>Carri-Lee Magalei, American Samoa</i>
3:00 – 3:15 p.m.	Break
3:15 p.m. – 4:15 p.m.	Performer Update <ul style="list-style-type: none">• <i>Frank Crawford</i>
4:15 – 4:30 pm	Debrief Day 2

THURSDAY, DECEMBER 4

7:00 – 8:15 a.m.	Breakfast
8:30 – 8:45 a.m.	Review Results from Wednesday and Overview of Today's Agenda
8:45 – 9:15 am	Finance Office Assessment Project: Guam Department of Administration <ul style="list-style-type: none">• <i>Lou Perez, Kathy Kakigi, and Steve Medlin</i>
9:15 – 10:15 am	Small Group Breakout Session: The Changing Role of the Finance Office <ul style="list-style-type: none">• Facilitator, <i>Steve Medlin</i>
10:00 – 10:15 am	Break
10:15 – 11:15 am	Government Accounting Update: Accounting Issues Facing the Insular Governments <ul style="list-style-type: none">• <i>Frank Crawford, CPA</i>
11:15 – 12:00 pm	OIA Performance Measures Project Update <ul style="list-style-type: none">• <i>Steve Medlin</i>
12:00 – 1:00 pm	Working Lunch
1:00 – 2:00 p.m.	Insular Government Action Plans <ul style="list-style-type: none">• What have you heard the last three days that you can use when you return home?• How would you use it?• Develop a brief action plan on the first steps you will need to take to begin to use it.
	Report Outs
2:00 – 3:00 p.m.	Day 3 Debrief
	Conference Evaluations

Appendix B: Lessons Learned from Previous Conferences and Expectations for this Conference

What are the most valuable lessons learned in prior conferences?

- Audit updates
- Succession planning
- Understanding the importance of audit improvement
- Knowing that all the island areas face the same problems, despite their other differences and that the island governments can share solutions and learn from each other
- We are the driving force of audit improvement

What do you hope to learn during this conference?

- How we can deal with our human resources department
- How to get new blood into the government
- How to attract quality staff within the constraints of government
- How to “right fit” our organization with the right individuals



PARTNERSHIP FOR PUBLIC SERVICE

***Attracting,
Developing and
Retaining Talent:
Meeting the
Challenge***

1. Setting the Stage

rlavigna@ourpublicservice.org
www.ourpublicservice.org





Why it Matters

"It is not at all clear how government can be well executed unless it is able to compete more effectively for its fair share of talent

"In the globalization system ... One of the most important and enduring competitive advantages that a country can have today is a lean, efficient, honest civil service system."

"Government is always going to be able to fill vacancies. The important question is whether we can fill them with talented and committed people with the skills we need."



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Partnership for Public Service

Our Mission

Non-partisan, non-profit organization dedicated to recruiting and retaining excellence in government. Our goals:

- ★ **Inspire** new generations to serve
- ★ **Transform** how government works

Our Five-Part Plan

- ★ Educate potential recruits
- ★ Communicate value of public service
- ★ Drive HR change
- ★ Promote legislative reform
- ★ Do research to identify or create policies/programs that work

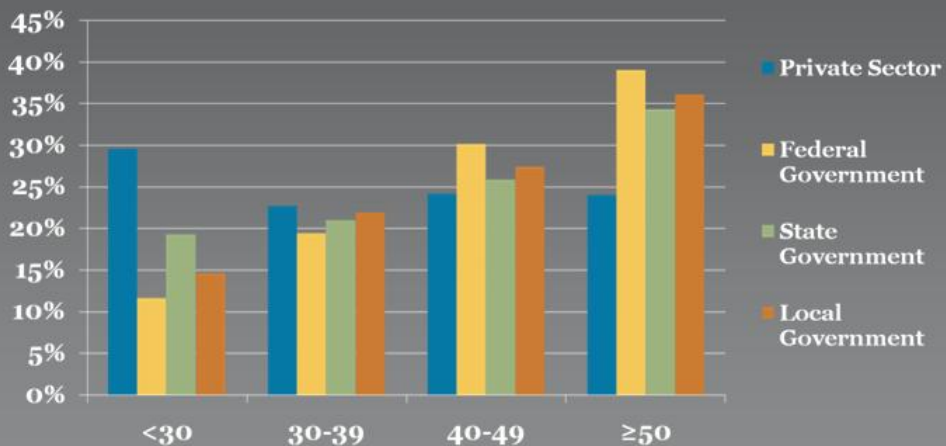


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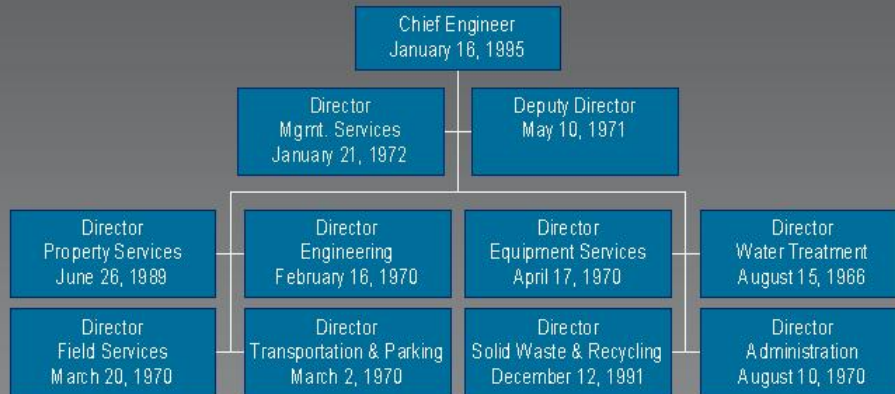


Public Sector Workforce is Graying

Employee Age Distribution

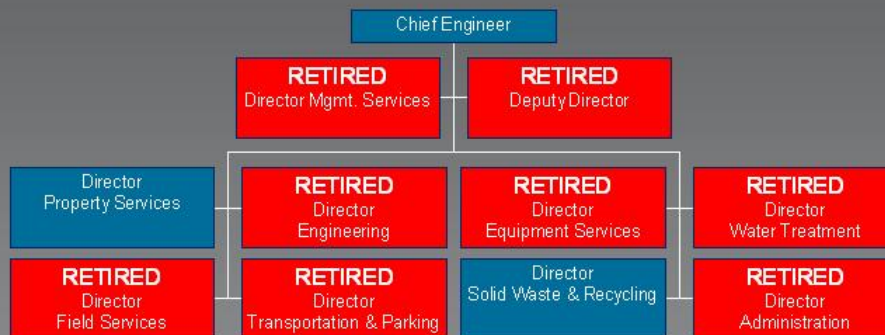


Government Agency -- Today



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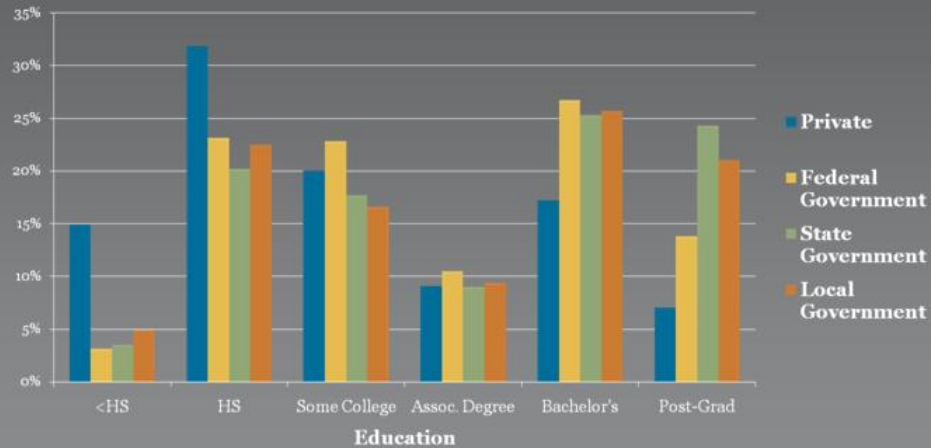
Same Agency -- in 3 Years



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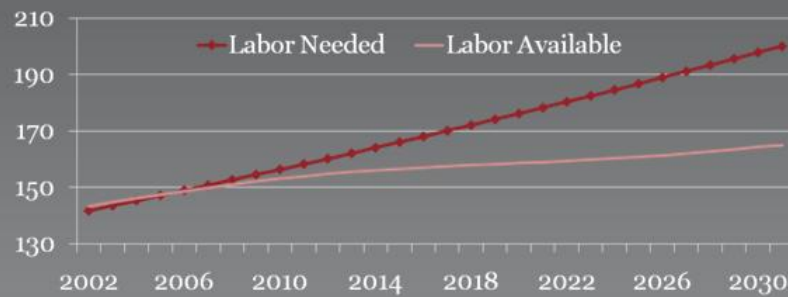
Public Sector Workforce Well-educated

Education Level



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Competition for Talent Heating Up



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More Complex Workforce: Multiple Generations

- ★ Traditionalists (born before 1946)
- ★ Boomers (born 1946-64)
- ★ Gen Xers (1965-81)
- ★ Millennials (>1982)



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More Complex Workforce: Changing Expectations

- ★ Free agents
- ★ Less loyalty -- “transactional” relationship
- ★ “Knowledge nomads” – *mobile* skill sets
- ★ Work/life balance issues



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Guam Division of Accounts Workforce: Today and Tomorrow

**Total employees in
2008 = 46**



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Guam Division of Accounts Workforce: Today and Tomorrow




**Total employees in
2008 = 46**

**Eligible to retire in
5 years = 16**



PARTNERSHIP FOR PUBLIC SERVICE

Guam Division of Accounts Workforce: Today and Tomorrow

Total employees in 2008 = 46	Eligible to retire in 5 years = 16	Eligible to retire in 5-10 years = 7
		



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Your Workforces – Today and Tomorrow

	<u>Employees</u>	<u>New</u>	<u>Annual</u>	<u>5-Year</u>	<u>10-Year</u>
<u>Retirem't.</u>			<u>Hires</u>	<u>Turnover</u>	<u>Retirem't.</u>
Guam		46	48%	11%	35%
	50%				
Palau		125	20%	7%	16%
	28%				
USVI		107	24%	8%	27%
CMNI		125	33%	14%	8%
	25%				
American Samoa	147	24%	5%	20%	35%
FSM		77	31%	6%	10%
	31%				
Yap		25	64%	18%	4%
12%					



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So ... What's It All Mean?

- ★ Workforce undergoing dramatic shifts
- ★ Tougher to attract and retain talent
- ★ Public sector feeling these effects first
- ★ Government must adapt to the talent market, not vice-versa



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What We'll Cover

- ★ A framework for attracting and retaining talent
- ★ Specific approaches
 - Recruiting and hiring talent
 - Onboarding effectively
 - Maximizing employee engagement
 - Building a strong partnership with HR



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Research: Applying New Knowledge

Recruiting on Campus



Onboarding New Employees



What HR Leaders Think



Finding Jobs



Hiring Baby Boomers



Building Employee Engagement



Brain Drain



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What We Won't Cover

- ★ Secret formulas, magic bullets
- ★ Easy answers
- ★ Simple solutions
- ★ One-size-fits-all approaches
- ★ Turning you into an HR expert



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**There isn't any silver bullet to
attract, develop and retain
talent**

It takes silver buckshot!



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Now It's Your Turn!

- ★ **Your workforce/talent challenges**
- ★ **How you're dealing with them**
- ★ **Your highest priorities**



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Appendix D Human Resource Issues in the Finance Office

VIRGIN ISLANDS

Challenges

- Staffing levels
- Older staff not wanting to learn
- Lack of funding
- Lack of training dollars
- Attracting qualified applicants

Strategies that work

- Force training for staff

Strategies that are a problem

- Retirees who don't document their SOPs
- Employees not taking advantage of technology

Personnel Priorities

- Selection of qualified individuals
- Appropriate pay for qualifications
- Low morale—poor working conditions

Effect of the unions in the VI

- Employees rewarded for performance in private industry, but with unions you are rewarded for being “just good enough”

GUAM

Challenges

- Recruiting
- Compensation
- Competition
 - From other agencies—employees can transfer to a different agency without approval of the current supervisor
 - From component units which can set different pay plans
 - From the Federal government with higher salary & increase in positions

- From private industry which now pays better
- Very difficult to remove an employee for poor performance—99% of the employees will do to the Civil Service Commission and protest

Strategies that work

- Government wide classification study (Sept 09 completion)
- Recruit “above step” – up to 10 steps if you can demonstrate difficulty in recruiting for the position
- Use contracts to hire positions which are difficult to fill

Strategies that are a problem

- Recruitment strategies are not that effective
- Job security of government no longer is enough
- Fewer benefits in government (accrued sick leave, etc)

Personnel Priorities

- Defining the role of finance from a transactional processor to management analysis

CNMI

Challenges

- The economy --- revenues have declined by 30%
- Lots of pressure on the remaining staff
- Cross-training lower level staff to take on more responsibility
- Guam will recruit from all the other islands
- Loss of population to the mainland
- Difficult to find qualified replacements
- High turnover of new employees

Strategies that work

- Limited term contracts allow more flexibility
- Recruiting locals who are in college
- Recruiting locals who are working in the States
- Perhaps using the IGFOA website to post vacancies

Strategies that are a problem

- Political hires
- Off island recruits (not local) don't stay

AMERICAN SAMOA

Challenges

- Attracting qualified people with a low pay scale
- Large number of vacancies
- Human Resource office dictates the salary level, regardless of available budget and other approvals
- Departments are not involved in selecting the short list

Strategies that work

- Everyone follows the same rules
- Convert a budgeted career position to contract
- Obtain applications from good applicants to ensure they are not left off the qualified listing

Strategies that are a problem

- Desk audits are not performed or result in a dead end

Personnel Priorities

- Work on recruitment
- Redo the evaluation process

REPUBLIC OF PALAU

Challenges

- Early retirement of many staff
- Qualified staff migrating to Guam and Saipan
- Relocation of the Capitol—1 hour commute
- Differing pay scales between civil service, contractual, & political appointees
- Scholarship \$ spent doesn't come back to the island
- Not enough attention paid to good employees
- Need to update the procedure manual

- Small hiring pool

Strategies that work

- Classification system was revamped
- Adopted a pay scale to match the new classification system

Strategies that are a problem

- Incomplete desk audits
- Need to set the number of staff needed at each level

Personnel Priorities

- Hire new directors
- Complete classification system

POHNPEI

Challenges

- “All of the above”
- Turnover of talented employees
- Lack of funding
- Competition with the National Government

Strategies that work

- External training from USDA and others

Strategies that are a problem

- Funding is too low for hiring and training

Personnel Priorities

- Maintain current hires
- Set up a program to help current staff
- Revamp compensation package

RMI

Challenges

- The cost of personnel is too high

- RMI is the #1 employer so laying off staff is difficult
- Employee attendance
- Attracting qualified employees
- Limited hiring pool
- Competition of private industry—banks and ship registry have bigger budgets
- Turnover after administration changes
- Political appointees get better salary than civil service

Strategies that work

- Delegation of disciplinary authority to section supervisors
- Need more training—no \$ for overseas training
- Need cross training

Strategies that are a problem

- Not fully utilizing disciplinary authority

Personnel Priorities

- Offer more competitive compensation

Appendix E Slides from 'A Framework for Addressing Human Resource Needs in Today's Environment' Presentation



PARTNERSHIP FOR PUBLIC SERVICE

***Attracting,
Developing and
Retaining Talent***

***2. Overview and
Framework***

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What We'll Cover

★ Recruiting and hiring talent

- Recruiting v. hiring
- Need for aggressive recruiting
- Recruiting strategies
- Keys to effective hiring

★ Onboarding effectively

- What it is
- Why it's important
- How to onboard effectively



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What We'll Cover

★ Maximizing employee engagement

- What employee engagement means
- Why it's critical
- What drives engagement
- How to maximize engagement

★ Working effectively with HR

- The evolving role of HR
- Setting mutual expectations
- How to meet these expectations



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How Does Government Meet These Workforce Challenges?

- ★ Develop multiple pipelines for talent
- ★ Recruit aggressively -- communicate/market public service
- ★ Make the hiring process work
- ★ Maximize engagement and satisfaction



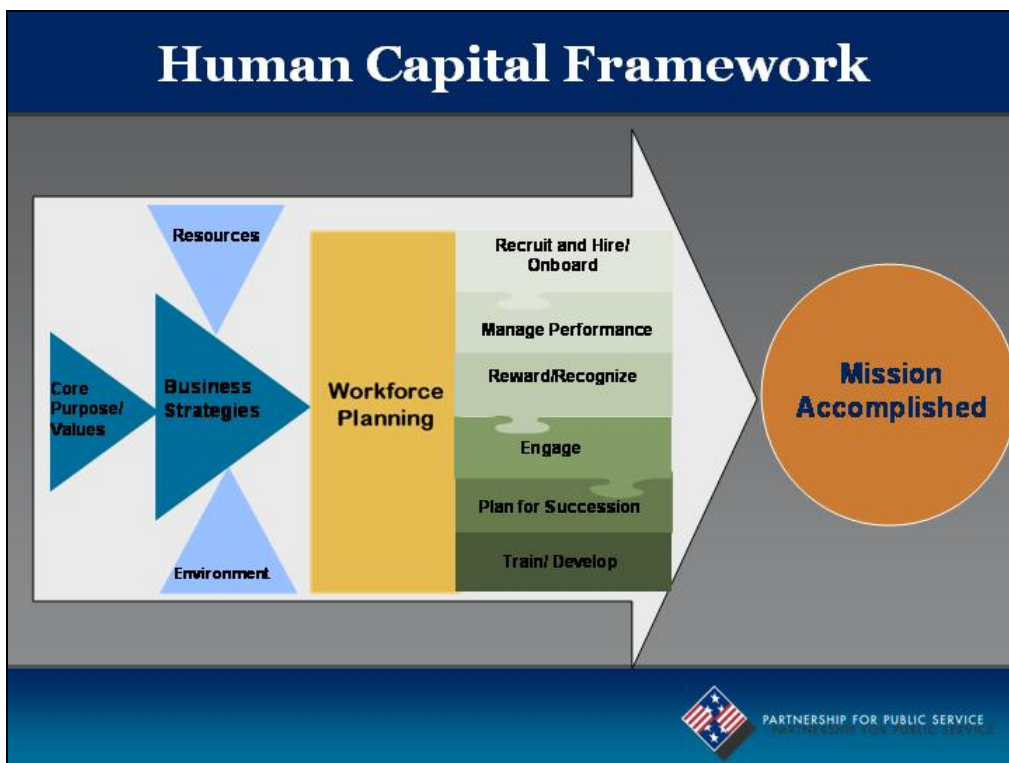
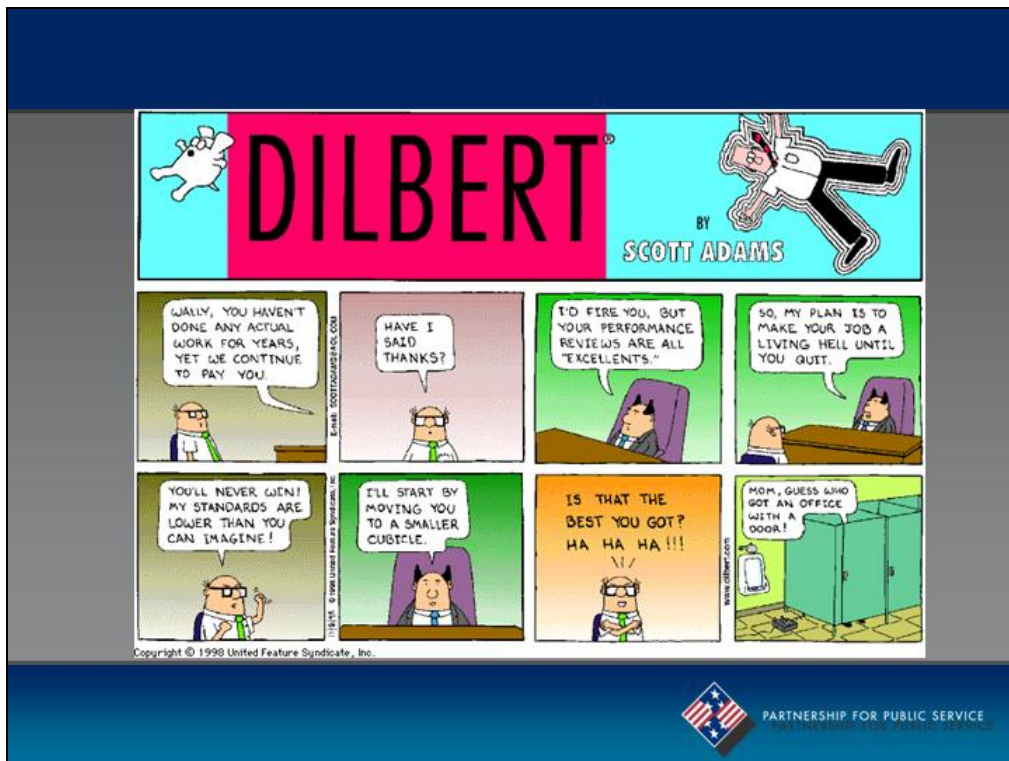
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How Does Government Meet These Workforce Challenges?

- ★ Make performance management work
- ★ Build the talent/leadership pipeline
- ★ Create more flexible, timely, user-friendly and responsive civil service systems
- ★ Use workforce planning as the foundation



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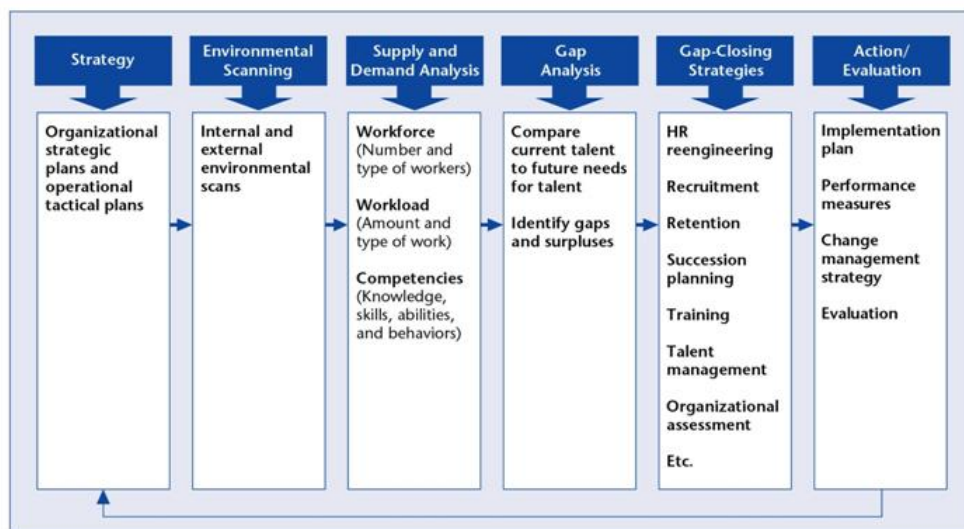
Workforce Planning: What It's Really About

1. What talent do we need to succeed – now and in the future?
2. What talent do we have now?
3. Where are the gaps?
4. How are we going to eliminate these gaps?



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Workforce Planning



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What We'll Cover

Specific approaches

1. *Recruiting and hiring talent*
2. Onboarding effectively
3. Maximizing employee engagement for productivity and retention
4. Building a strong partnership with HR



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Reactive v. Proactive Recruiting

Reactive

- ★ Use the job description
- ★ Create a new brochure,
- ★ Post an ad – newspaper, Web
- ★ Sit back and wait

Proactive

- ★ Where can I find the best people?
- ★ How do I reach them?
- ★ How do I convince them to apply? Accept?
- ★ How can I best use our limited resources?

The best of the best, not the best of the desperate!



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Career Goals – College Students

Work/life balance	64%
Job security/stability	45%
Dedicated to cause/serving greater good	44%
Challenge	39%
Leading/managing	33%

Government/public service the **#1 choice** (16%)!

Source: Unversum



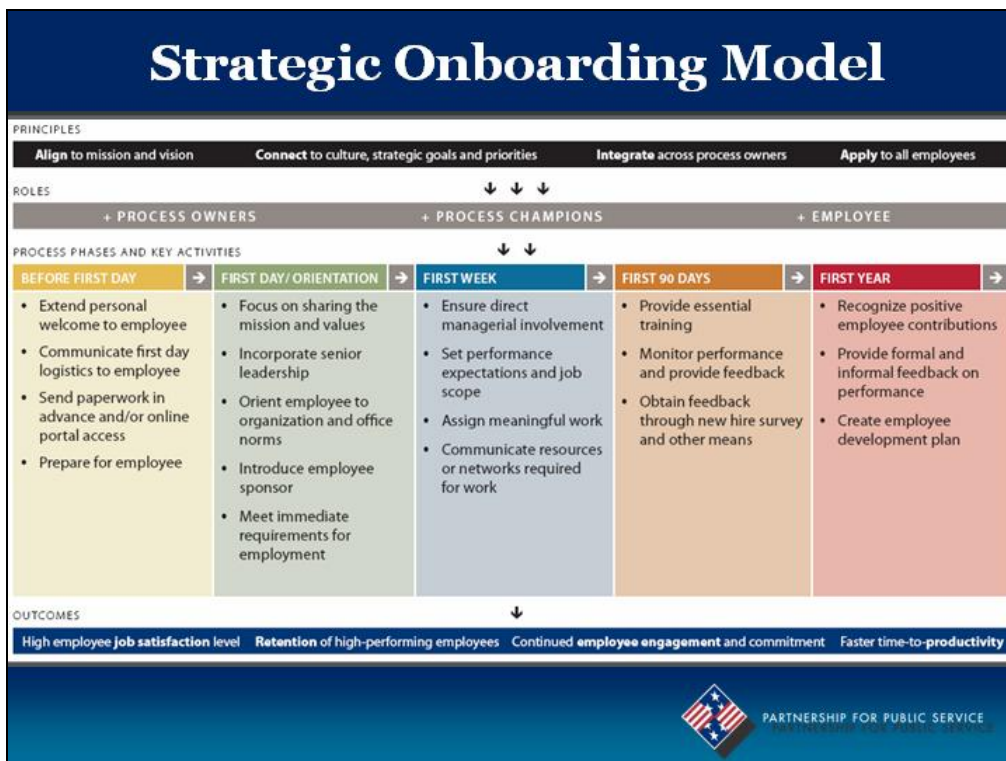
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What We'll Cover

1. Recruiting and hiring talent
2. *Onboarding effectively*
3. Maximizing employee engagement for productivity and retention
4. Building a strong partnership with HR



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What We'll Cover

1. Recruiting and hiring talent
2. Onboarding effectively
3. *Maximizing employee engagement*
4. Building a strong partnership with HR




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THE NATIONAL GOVERNMENT ASSOCIATION

What is Employee Engagement?

- ★ Heightened connection to work, the organization, the mission or the people they work with
- ★ Goes beyond basic job satisfaction -- employees find personal meaning in their work
 - Pride in what they do and how they do it
 - Believe their organization values them
- ★ The more engaged, more likely to go above minimum required and expend discretionary effort to deliver excellent performance



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Key Workplace Dimensions

- ★ Effective leadership
- ★ Employee skills/mission match
- ★ Strategic management
- ★ Teamwork
- ★ Performance-based awards
- ★ Training and development
- ★ Support for diversity
- ★ Pay and benefits
- ★ Family-friendly culture
- ★ Work/life balance



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Which are the Four Most Important Dimensions?

- ★ Effective leadership
- ★ Employee skills/mission match
- ★ Strategic management
- ★ Teamwork
- ★ Performance-based awards
- ★ Training and development
- ★ Support for diversity
- ★ Pay and benefits
- ★ Family-friendly culture
- ★ Work/life balance



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What We'll Cover

1. Recruiting and hiring talent
2. Onboarding effectively
3. Maximizing employee engagement for productivity and retention
4. *Building a strong partnership with HR*



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HR Evolving -- Splitting in Two

- ★ **Administrative and transactional work -- increasingly automated or outsourced**
- ★ **Transformational work -- help develop organizational goals, determine what capabilities are needed and create HR practices**

David Ulrich



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The Shift

Personnel management	HR management
Rule maker	Consultant
Functional orientation	Business orientation
One-size-fits-all	Tailored programs
Centralized decisions	Framework for others to decide
Mutual distrust	Partnering
Focus on activities	Focus on impact
Internal services	Outsourcing



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Appendix F Slides from 'Strategies for Recruiting and Hiring Talent' Presentation



What We'll Cover

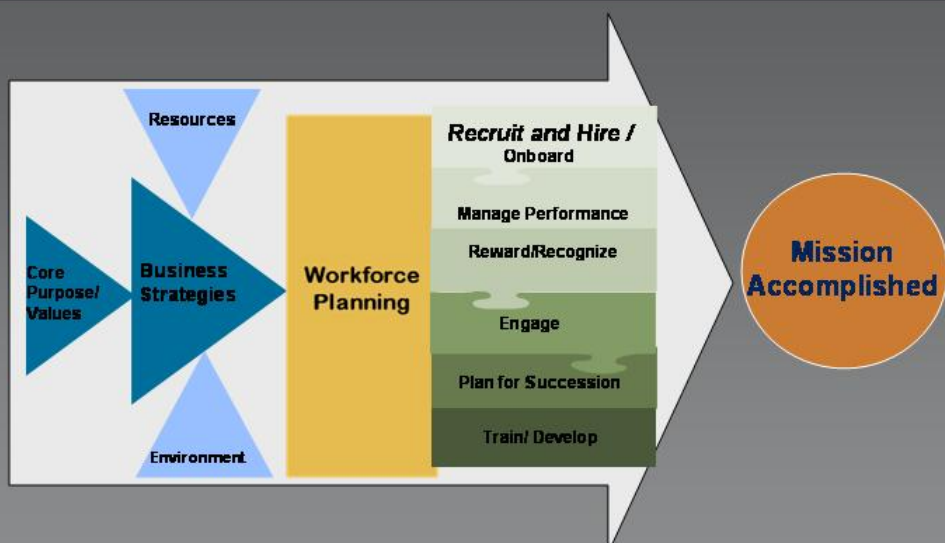
Recruiting and hiring talent

- ★ Recruiting v. hiring: what's the difference?
- ★ Need for aggressive recruiting
- ★ Recruiting strategies
- ★ Keys to effective hiring



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Human Capital Framework



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Why it Matters

"It is not at all clear how government can be well executed unless it is able to compete more effectively for its fair share of talent."

"Government is always going to be able to fill vacancies. The important question is whether we can fill them with talented and committed people with the skills we need."



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The Research



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Recruiting v. Hiring

1. **Recruiting** -- Attracting an adequate number of interested and well-qualified candidates
2. **Hiring** – Evaluating the candidates to decide who to hire (i.e., who to make the job offer to)



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Reactive v. Proactive Recruiting

Reactive

- ★ Use the job description
- ★ Create a new brochure
- ★ Post an ad – newspaper, Web
- ★ Sit back and wait

Proactive

- ★ Where can I find the best people?
- ★ How do I reach them?
- ★ How do I convince them to apply? Accept?
- ★ How can I best use our limited resources?

Recruiting is everyone's job!



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Career Goals – College Students

Work/life balance	64%
Job security/stability	45%
Dedicated to cause/serving greater good	44%
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Government/public service the **#1 choice (16%)!**

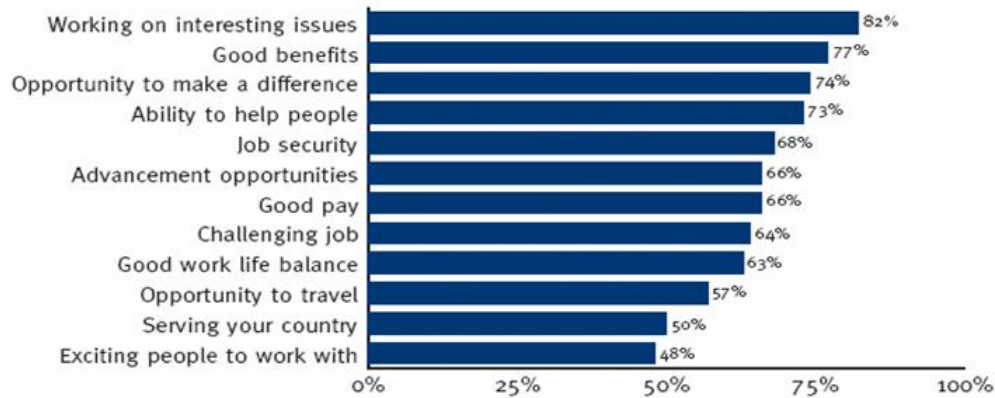
Source: Universum



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Why Work in Government?

Percent who said “major reason”



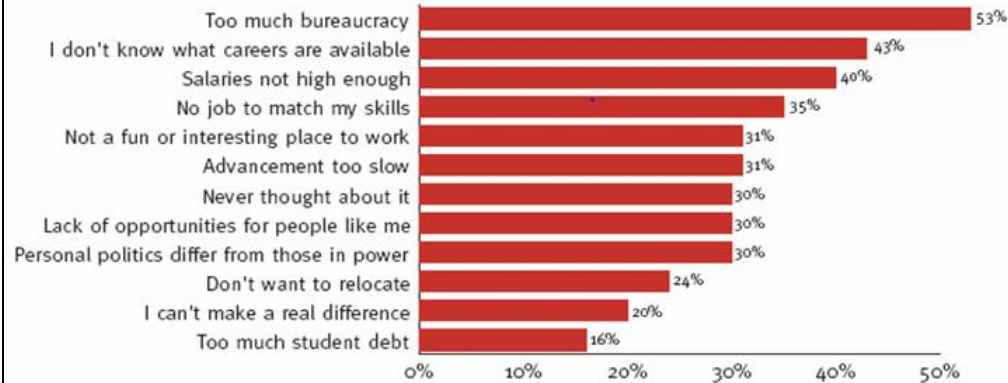
Source: iModerate



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Why Not to Work in Government?

Percent who said "major reason"



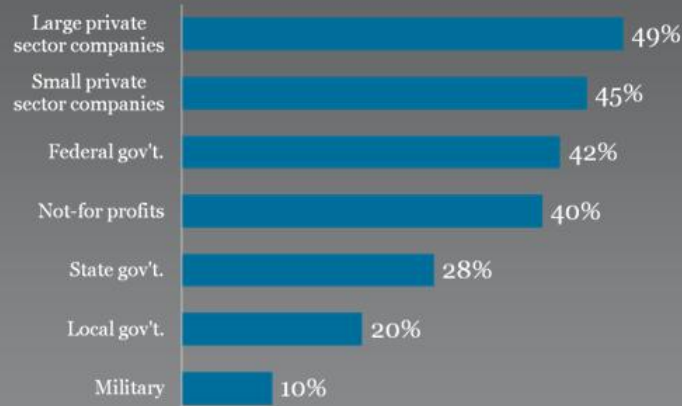
Source: iModerate



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Where Students Want to Work

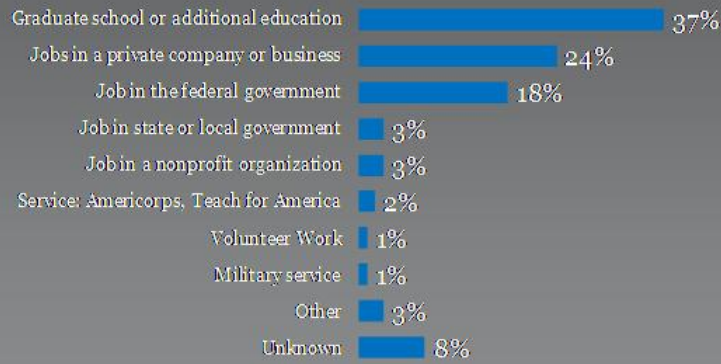
% "extremely" or "very" interested in working for



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But Few Plan to Work in Government

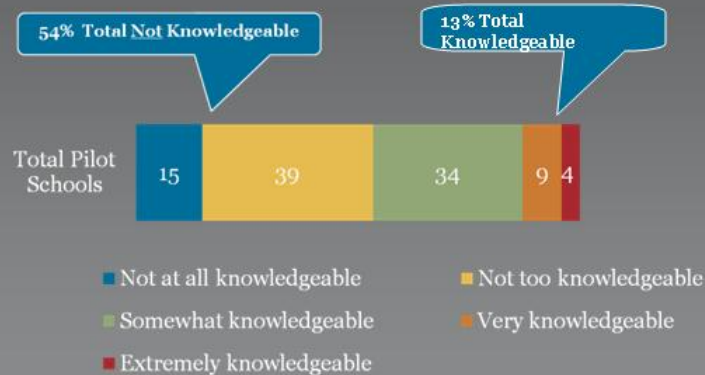
Which best describes your current plans immediately after graduating?



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Why? Because Knowledge is Low

How knowledgeable do you feel about career and internship opportunities in government?

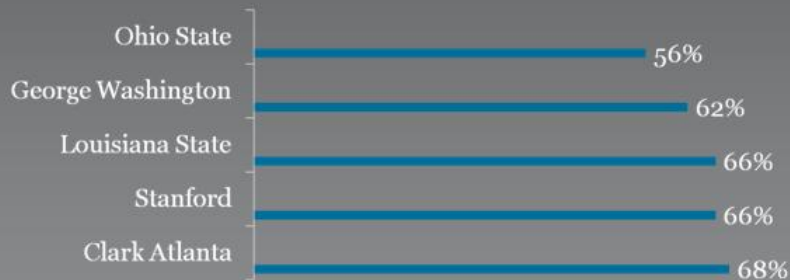


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But ... The More They Know, the More They Like

Did information -- what you saw, heard or read -- about federal government job or internship opportunities make you more or less interested in government opportunities?

% "more interested"



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Recruiting Strategies: High Tech *plus* High Touch

- ★ **Develop a long-term strategy -- build alliances and relationships**
 - Identify needs
 - Avoid "drive-by recruiting"
 - Invest the resources to build success
 - Obtain and provide a point of contact
- ★ **Market and personalize public service -- to multiple talent pools**



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Recruiting Strategies: High Tech *plus* High Touch

- ★ Use “near peers”
- ★ Hire through internships
 - Establish mentoring programs
 - Provide substantive work
 - Convert students to permanent employees
- ★ Use technology – but smartly!

Recruiting is everyone's job!



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Personalize: “Making a Difference in People's Lives and Your Own”



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The Hiring Process -- What Job Candidates are Saying

"The overall feel of the vacancy announcement is negative and heavy handed. If the application is like this, what's it like to work there and why would you want to?"

"Don't give me excuses, just make the hiring process work!"



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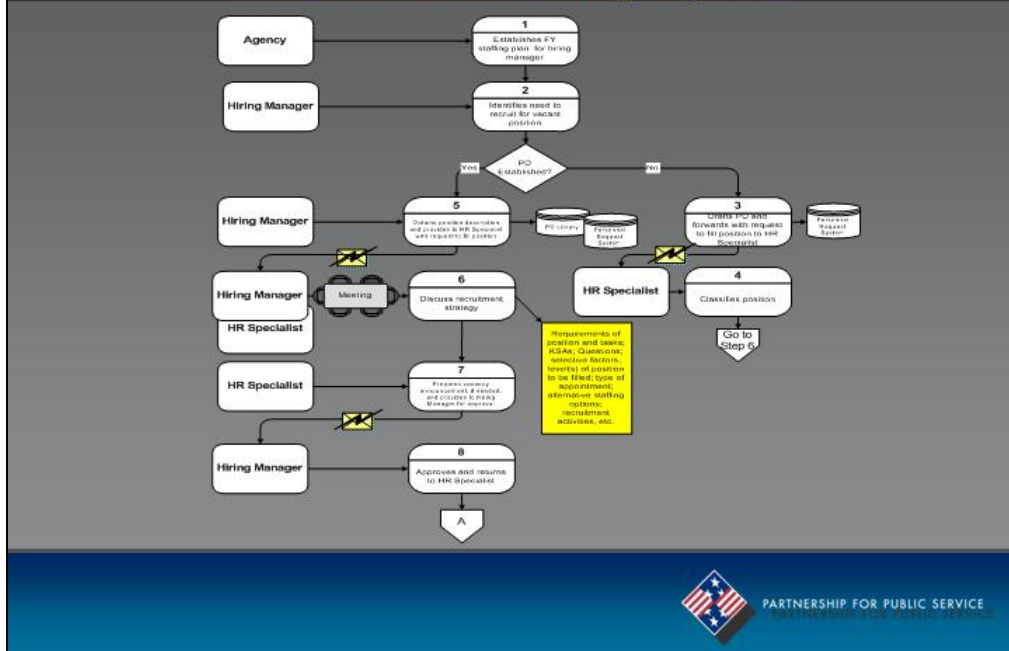
How to Alienate Good Candidates

- ★ Use long, bureaucratic, boring announcements
- ★ Use paper-based applications
- ★ Take too much time hiring
- ★ Conduct bad interviews
- ★ Don't communicate with them

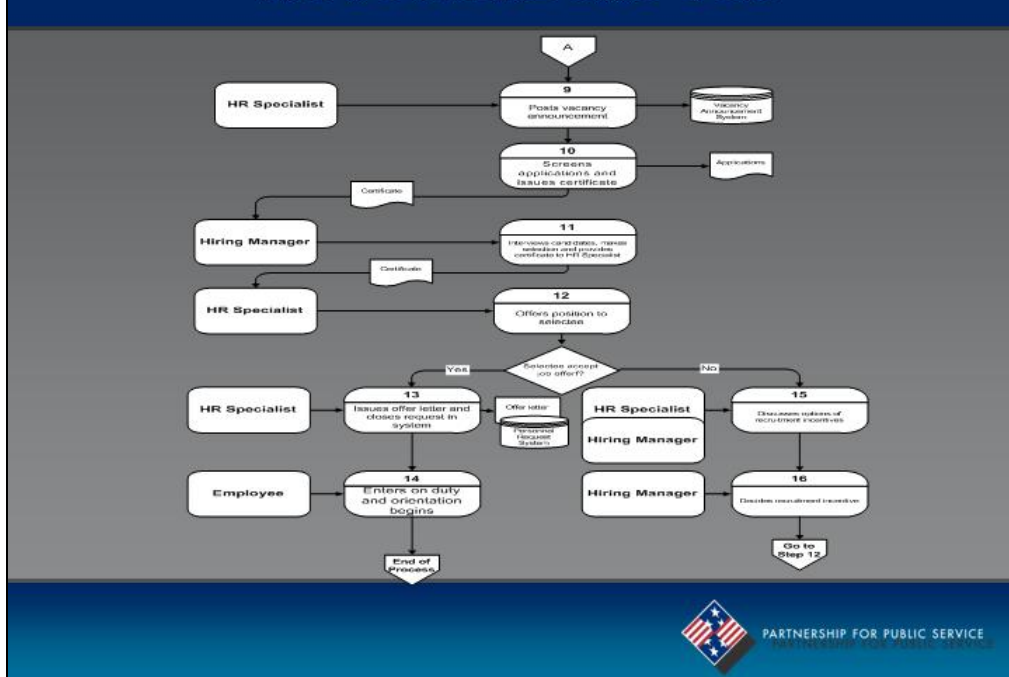


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How Many Steps Does it Take to Hire a Government Employee?



We're Not Done Yet!




Fixing the Hiring Process

- ★ Improve the front end
 - Get engaged early, prepare for your roles
- ★ Make process effective, timely, user-friendly
 - Automate
 - Evaluate smartly
 - Eliminate steps
 - Communicate early, often
- ★ Be flexible
- ★ Focus on quality
 - Measure results
- Time to hire not the only metric



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Vacancy Announcement -- Before

 U.S. Department of Energy National Nuclear Security Administration Excepted Service Employment Opportunity	
Announcement #: NA-04-EXC-005 Opening Date: March 21, 2004 Closing Date: April 21, 2004	Position: Interdisciplinary Physical Scientist/Geophysicist (NNSA-1301-USENWS-12131)
Area of Consideration: NNSA-wide: <input checked="" type="checkbox"/> Government-wide: <input type="checkbox"/> All Source: <input type="checkbox"/>	Organization: National Nuclear Security Administration Immediate Office of the Administrator
Salary Range: \$120,079 - \$141,609	Geographic Location: (domestic, MT)
ALL POSITIONS ARE SUBJECT TO THE DEPARTMENT OF ENERGY'S DRUG FREE WORKPLACE PROGRAM	
DUTIES AND RESPONSIBILITIES: <p>The employee serves as a technical consultant to the National Nuclear Security Administration's (NNSA) Senior Advisor for Environment, Safety and Health in overseeing implementation of environmental, safety and health programs in the facilities and programs of the NNSA. This is a Senior Technical Safety Manager position under the Department of Energy (DOE) Senior Technical Safety Manager Program. This designation is based on the position's direct responsibility for providing assistance, direction, guidance, oversight or evaluation of contractor technical activities that impact the safe operation of NNSA facilities and activities. The employee serves as the principal expert and consultant for the NNSA in all aspects of geophysics, geosciences, and nature phenomena hazards assessments for NNSA facilities. The incumbent also serves as an expert in nuclear facility design, nuclear safety analysis, hazard and accident analysis, risk assessment and management, and participates as an expert in review of safety documentation submissions such as Design Reports, Safety Analysis Reports, Basis for Interim Operations, Hazard Analysis Reports for Nuclear Explosive Operations, and related activities in support of NNSA facilities. Leads or participates as an expert in review of key safety documentation including Design Reports, Safety Analysis Reports, Basis for Interim Operations, Hazard Analysis Reports for Nuclear Explosive Operations, and Unreviewed Safety Questions, in support of NNSA the management approval of facility and nuclear explosive operations. Develops policy, standards, handbooks, procedures, and other technical material for use by NNSA facilities to assure consistent interpretation and implementation of DOE policies and directives, federal, state and local laws and regulations and nationally recognized technical standards in the technical areas involved. Leads teams of the NNSA and contract technical experts in a regular and recurring basis in the conduct of evaluations, reviews, and special technical analysis and studies at NNSA facilities and laboratories nationwide, including facility walk downs to assess the effectiveness of the management in implementing the ESH requirements. Serves as the principal NNSA technical authority and consultant in the field of seismology and related geosciences. Serves as NNSA Headquarters technical representative to other Federal agencies such as the Nuclear Regulatory Commission, Environmental Protection Agency, State and local government, and industry groups on nuclear facility security safety matters. Provides expert testimony and technical opinion and arguments before Congressional Committees, the Defense Nuclear Safety Board, interagency review panels and boards in connection with assignments. The position requires 10% travel.</p>	
THIS POSITION REQUIRES A BACKGROUND INVESTIGATION FOR A DOE "Q" SECURITY CLEARANCE	
QUALIFICATION REQUIREMENTS: Basic Requirements: Physical Science: (A) Completion of a Bachelor's Degree in Physical Science, Engineering, or Mathematics with 24 semester hours in physical science and/or related engineering science such as mechanics, dynamics properties of materials, and electronics or (B) a combination of experience appropriate for this position and education leading to a Bachelor's Degree with courses equivalent to a major in Physical Science, engineering, or mathematics that included at least 30 semester hours in physical science and/or related engineering science. Geophysics: (A) Completion of a Bachelor's Degree that included at least 20 semester hours in mathematics (including calculus) and the physical sciences (geophysics, physics, engineering, geology, astronomy, meteorology, electronics)	



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It Goes On ...

etc.) or (3) a combination of experience appropriate for the position and education leading to a Bachelor's Degree with courses equivalent to a major in Physical Science, engineering, or mathematics that included at least 24 semester hours in physical science and/or related engineering sciences. In addition, applicants must also possess at least one year of specialized experience that is equivalent to the Pay Band IV level or higher that is in or directly related to the line of work of the position.

RANKING FACTORS Applicants who meet the qualification requirements will be further evaluated against the ranking factors listed below to determine the extent to which their education, work-related experience, training, awards, and supervisory experience indicate they possess or have the potential to acquire knowledge, skills, abilities, and personal characteristics required to perform the duties and responsibilities of the position. All of the factors listed below will be used in the evaluation process.

1. Expert knowledge of Federal regulations, practices, and procedures to ensure that safety features and precautions are considered as an integral part of the design, scheduling and conduct of nuclear facilities.
2. Knowledge and ability to serve as a recognized consultant and expert in characterization of natural phenomena's hazards and on the structural soundness, cost effectiveness, and safety of nuclear facility design, construction, and modification.
3. Ability to effectively lead a technical staff comprised of senior engineers and scientist in conducting technical reviews and assessments in the area of facility authorization basis, design modifications, and operations.
4. Knowledge and skills of the most advanced principles of geophysics and other related physical sciences, as well as related theories and concepts of risk assessment and computer simulation techniques, sufficient to perform highly technical, in-depth scientific analyses, and evaluate the design and structural safety of complex nuclear facilities.

METHODS Applicants will be rated and ranked by a Merit Staffing Panel using only the information submitted for consideration. Applicants who do not separately address the Ranking Factors listed above, and document demonstrated experience, training, and/or education in support of the technical qualifications listed on this vacancy announcement, will be ineligible for further consideration. The Merit Staffing Panel will rate and rank each applicant based on the qualification requirements and refers the top candidates to the selecting official. The selecting official will consider the best qualified applicants referred based on the information provided, and/or personal interview.

SELECTION PRIORITY "Surplus" and "Displaced Employees" of the NNSA/DOE (as defined in 5 CFR), duty-stationed within the local commuting area, who apply for and are determined to be well-qualified will receive special selection priority. To be considered well-qualified, an employee must satisfy ALL the following criteria: (1) meet OPM's eligibility requirements and basic qualification standards, including any medical qualifications, suitability, and minimum educational and experience requirements; (2) meet all selection placement factors; (3) meet the middle level of the weighting plan for all KSA's quality ranking factors listed in the announcement; (4) be physically qualified to perform the critical elements of the position with reasonable accommodation; (5) meet any special qualifying conditions approved by OPM; and (6) be able to satisfactorily perform the duties of the position upon entry.

RE-PROMOTION PRIORITY LIST NNSA/DOE employees within the local commuting area who have been downgraded through no fault of their own and are eligible for consideration under this announcement, are eligible to receive priority consideration. To be eligible for priority consideration under this process, applicants must fully meet the requirements of this position.

CAREER TRANSITION ASSISTANCE PROGRAM (CTAP) AND INTERAGENCY CAREER TRANSITION ASSISTANCE PROGRAM (ICTAP) Applicants claiming CTAP/ICTAP eligibility must submit proof that they meet the requirements of 5 CFR 330.105(a) for CTAP and 5 CFR 330.704 for ICTAP. For CTAP/ICTAP this would include (1) a copy of certificate of expected separation or in the case of CTAP eligibility, this would also include other official certification that their position is surplus; (2) their most recent Performance Rating; and (3) their most recent SF-50 rating (current position, grade level, and duty station). CTAP and ICTAP eligibles must be considered well-qualified as defined above.

A CTAP eligible employee who applies and is selected for a NNSA vacancy through the CTAP process only to subsequently decline the job offer, forfeits further CTAP selection priority for other NNSA vacancies.

Selection priority is afforded for a position that is at the same, or lower grade than your current position; you will not receive selection priority for promotion. If applying for a career ladder position, a CTAP eligible will receive selection priority consideration only at the grade level of their current position. The promotion potential cannot be higher than the CTAP eligible's current promotion potential. A CTAP eligible applying for competitive service to accepted service is not eligible to apply for a pay band that contains grades higher than their current grade. (e.g., GS-12 cannot apply for a pay band II position because a pay band II is equivalent to a GS-12 and GS-13).



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... And On

For more information on CTAP/ICTAP eligibility requirements, please visit:
<http://www.opm.gov/505967main.asp?cid=2007>

TO APPLY: PLEASE READ CAREFULLY AND COMPLETELY TO ENSURE THAT YOUR APPLICATION IS SUBMITTED IN A CORRECT, TIMELY, AND COMPLETE MANNER.

All applicants should submit a copy one of the following documents: OF-412 (Optional Application for Federal Employment Form); Resume; SF-171 (Application for Federal Employment); or any written format of your choice. REGARDLESS OF DOCUMENT CHOSEN, IT MUST CONTAIN THE FOLLOWING INFORMATION: Announcement Number, Full Name, Address, Day and Evening Phone Numbers, Social Security Number, Country of Citizenship, Education, Work Experience, Highest Federal Civilian Grade Held and Reinstatement Eligibility (if applicable), and other job related information pertinent to the position for which applying. Applicants are required to submit a supplemental statement addressing each of the Ranking Factors listed above. Submission of a current performance appraisal is recommended. Applicants must have U.S. Citizenship.

Mail applications to:
U.S. Department of Energy
National Nuclear Security Administration
Office of Human Resources
NA-64/Germantown Building, Room F-116
1000 Independence Avenue, S.W.
Washington, D.C. 20585-1290
ATTN: NA-04-EXC-009

APPLICATION MATERIAL MUST BE RECEIVED OR POSTMARKED BY THE CLOSING DATE. Facsimile and e-mailed applications cannot be accepted. Please do not place application material inside report covers or folders. For further information contact Jennifer Wylsing at (301) 903-3171.

All qualified applicants will be considered without regard to race, religion, color, sex, age, national origin, lawful political affiliation, marital status, union membership, or other non-qualifying physical or mental handicaps. This agency provides reasonable accommodations to applicants with disabilities. If you need a reasonable accommodation for any part of the application and hiring process, please notify the agency. The decision on granting reasonable accommodation will be on a case-by-case basis.

As a result of the U.S. Mail delays currently being experienced in the Washington, D.C.-Metro Area, we strongly suggest you hand deliver or use a delivery/courier service (i.e., FedEx, UPS, etc.) when you submit an application to ensure it is received by the closing date of the announcement.

THE DEPARTMENT OF ENERGY NATIONAL NUCLEAR SECURITY ADMINISTRATION
IS AN EQUAL OPPORTUNITY EMPLOYER
Mail Distribution Code: 2, 3, 4, 5, 1, 4



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After – Concise and Appealing



Interdisciplinary Physical Scientist/General Engineer

Salary Range: \$45,276.00 - \$145,000.00 GS-13-15
 This is an excepted career position that may be filled using GS-13 or equivalent career appointing authority. Employment is subject to a first offer final period.

Open Period: Thursday, October 07, 2008 to Friday, October 22, 2008

Position Information: Full-Time, Permanent
Duty Location(s): 1 location - Washington, DC

Who May Be Considered:
 Applicants will be screened from United States citizens.

Job Summary:
NNSA - WHERE ENGINEERING, SCIENCE AND NATIONAL SECURITY INTERSECT IN A CAREER WHERE YOU ARE COMPENSATED FOR YOUR PERFORMANCE

NNSA is a semi-autonomous agency of the Department of Energy. We manage highly visible U.S. national security programs, enhance U.S. national security through the research, development, testing, production, assembly, disassembly, and maintenance of the U.S. nuclear weapons stockpile, promote international nuclear nonproliferation and safety, reduce global danger from weapons of mass destruction, provide the U.S. Navy with safe and effective nuclear propulsion, and oversee cultural laboratories and other production facilities to maintain U.S. leadership in science and technology.

This is a senior scientific/technical excepted service position for the National Nuclear Security Administration's (NNSA) Senior Advisor for Environment, Safety and Health located at the Headquarters of the NNSA, Immediate Office of the Administrator.

Consider this outstanding opportunity if you would enjoy using all your communication and scientific skills to ensure that the proper environmental, safety and health programs are developed and implemented within NNSA.

Your communication skills will be used while you work with senior leaders and environmental experts within NNSA, DOE, and other organizations, provide expert testimony to federal committees and boards, demonstrate political savvy, and interact with the public and build policy consensus.

Your scientific and engineering skills will be used to oversee contractor activities from a safety perspective, serve as an expert in engineering and physical science, and ensure compliance with the National Environmental Policy Act (NEPA).

Ten percent travel may be required.

Are you ready to make a difference in your career and be compensated according to your performance? Submit your application today!

Key Requirements:

- U.S. Citizenship
- Background and/or Security Investigation required.

In Groups -- Discuss and Report

Group 1 (two tables)

- ★ 3 or 4 ways your recruiting can be improved

Group A (two tables)

- ★ 3 or 4 ways your hiring process can be improved

Appendix G Participant Recommendations for Improving the Recruiting and Hiring Processes

TEAM 1–RECRUITING

- Go to colleges where our students are and recruit them aggressively
- Meet with them through cultural clubs and other focused venues
- Build data base of who is in school, who is graduating (when and in what field), who is a government scholarship recipient, etc.
- Use the ‘coconut wireless’

TEAM 2–RECRUITING

- Distribute job announcements/opportunities to current employees
- Distribute job announcements/opportunities to college students
- Build a data bank of qualified individuals
- Place announcements in newspapers, on web sites, on radio, etc.

TEAM 3—HIRING

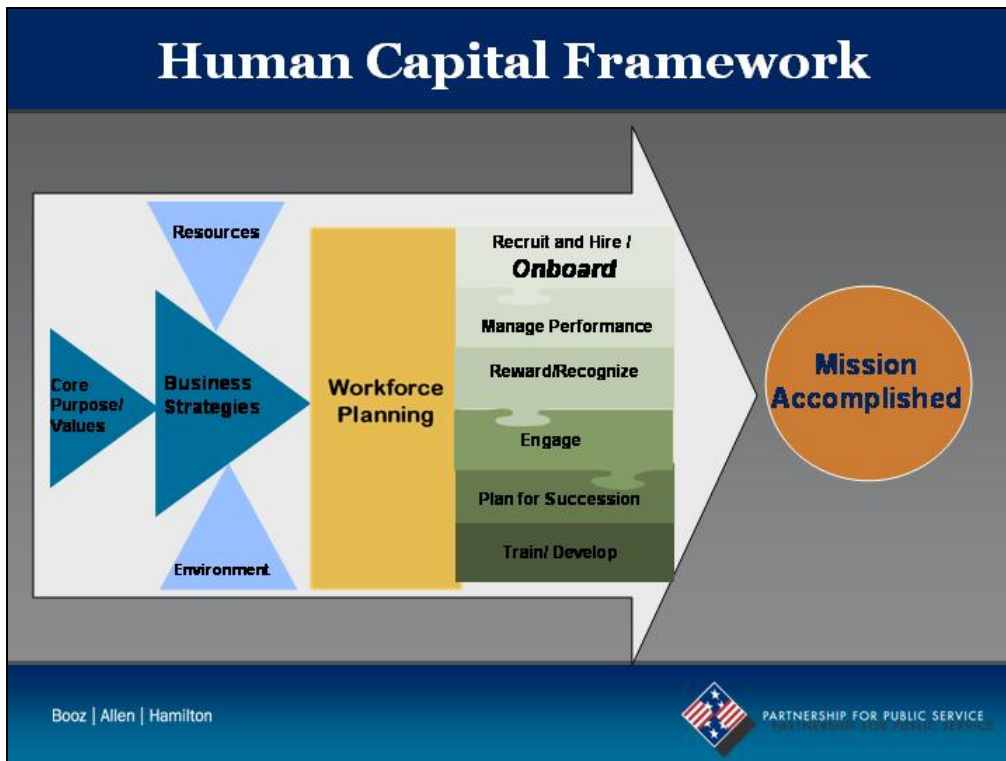
- Streamline the hiring process
- Add automation where possible
- Improve communication with candidates
- Get more names on the cert list with current and accurate contact information

TEAM 4—HIRING

- Get the department/agency involved in the hiring process, conducting interviews, determining who will be hired, etc.
- Have internships and/or mentoring programs
- Develop electronic applications and benefits (explanation) packages
- Conduct orientation before actual work begins

Appendix H Slides from 'Strategies for Onboarding Effectively' Presentation







What We'll Cover

Onboarding effectively


- ★ What is onboarding?
- ★ Why is it important?
- ★ How to onboard effectively



Getting On Board
A Model for Integrating and Engaging New Employees
2007 2008

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Booz | Allen | Hamilton

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TRANSFORMING PUBLIC SERVICE


Why it Matters

"My first week was terrible."

"My agency lost its shine on my first day."

"By the end of the day I felt I had made a terrible mistake in leaving my old job."

Booz | Allen | Hamilton



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What is Onboarding?

- ★ Integrating and acculturating new employees into the organization and providing them with the tools, resources, and knowledge to become successful and productive
- ★ From accepted offer to end of first year

EMPLOYEE LIFECYCLE



Why is Onboarding Important?

- ★ Improves employee performance
- ★ Increases employee engagement
- ★ Improves employee retention, reduces turnover costs
- ★ Accelerates time-to-productivity



"My first week was terrible. I didn't have any equipment, I wasn't given any assignments, there was nothing on my desk, and my supervisor did not even come see me for the first three days I was there."

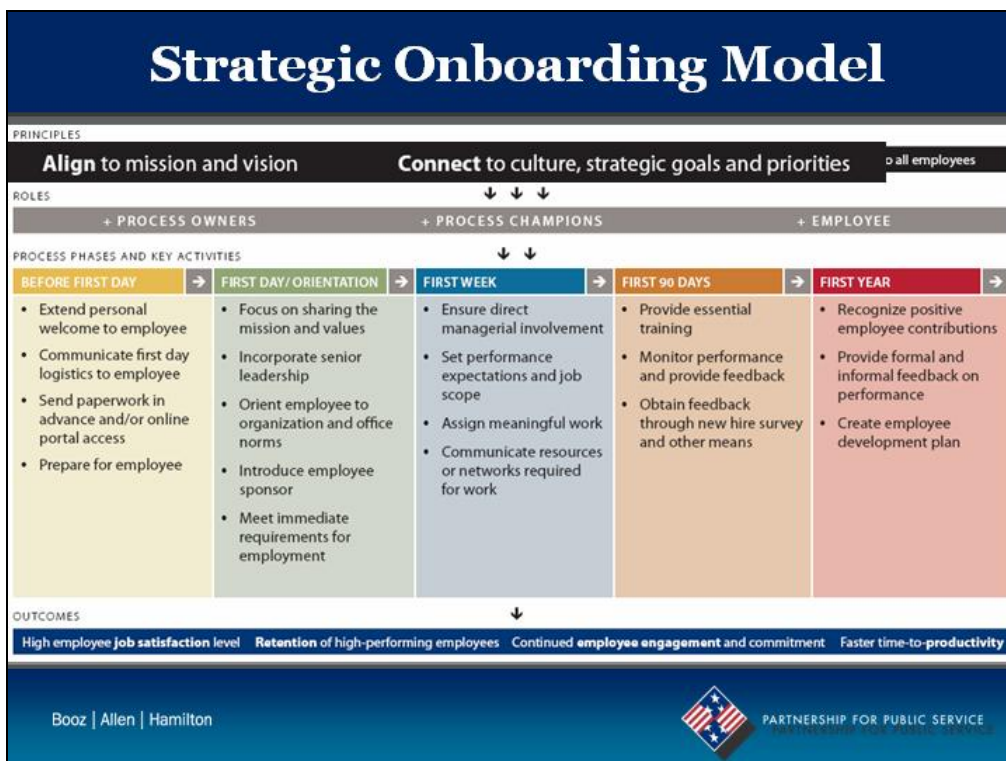
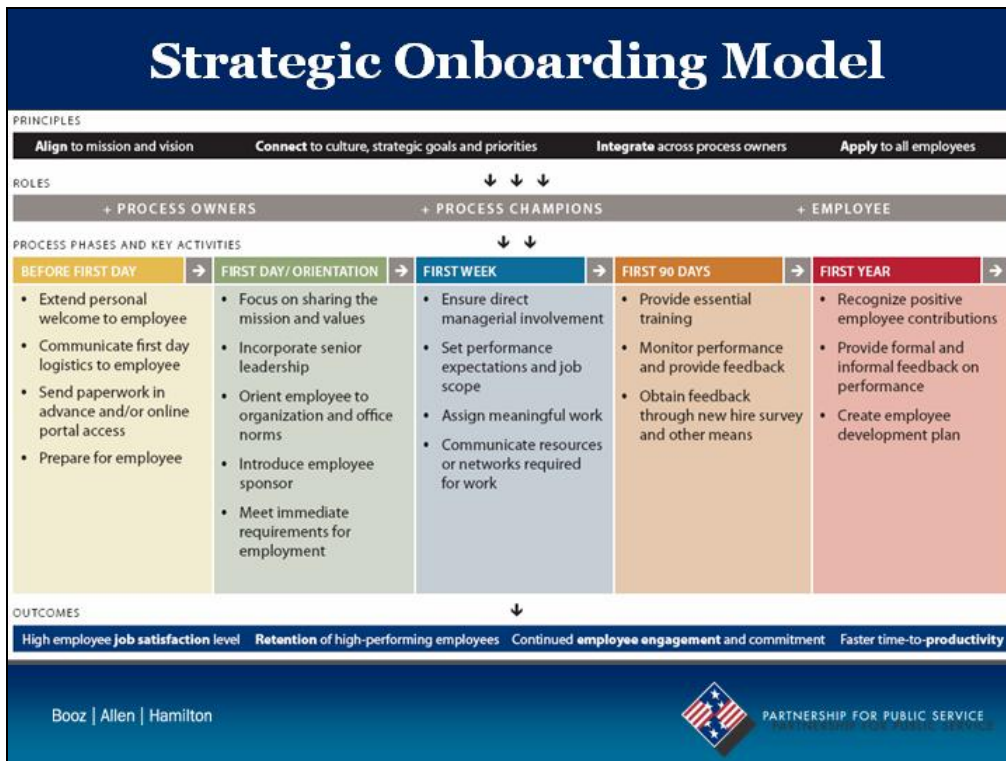


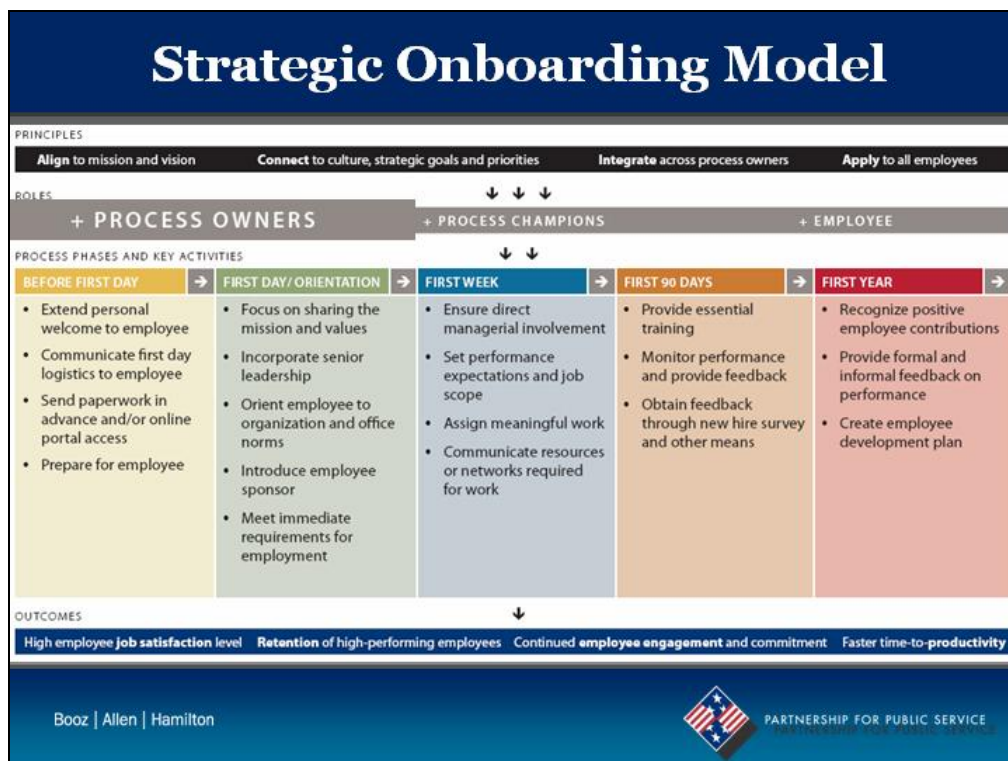
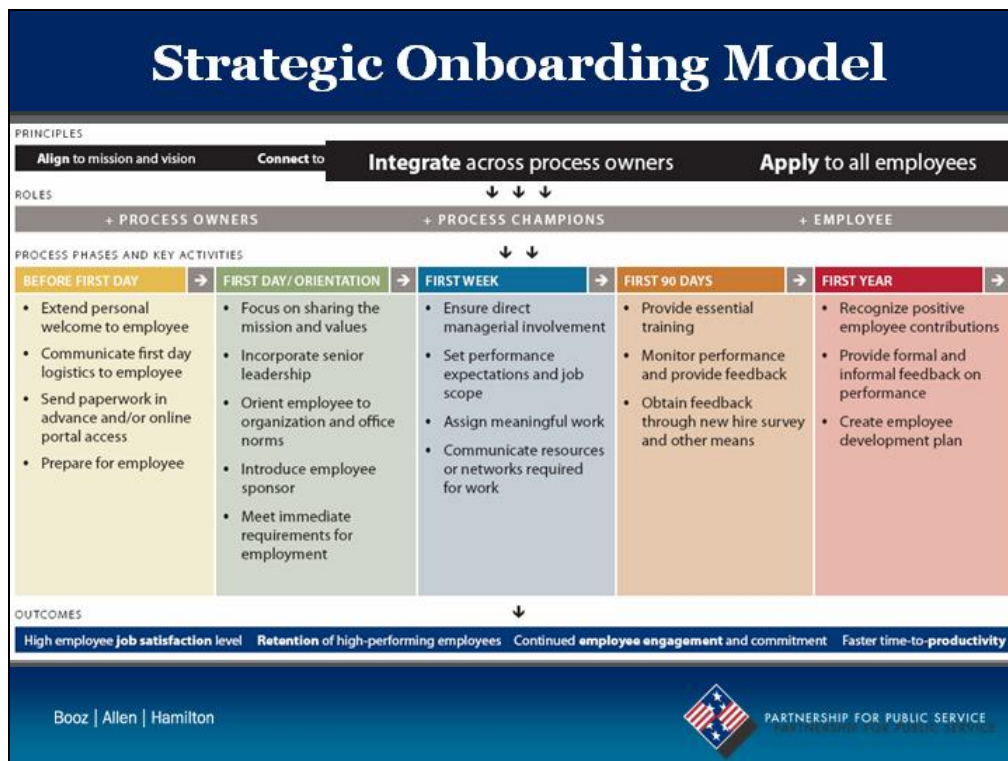
"I was sent to a conference room where someone from HR helped me complete a bunch of forms. I was not introduced to anyone, I had no one to go to lunch with, and no one had set up my computer access so I sat there and stared at the wall."

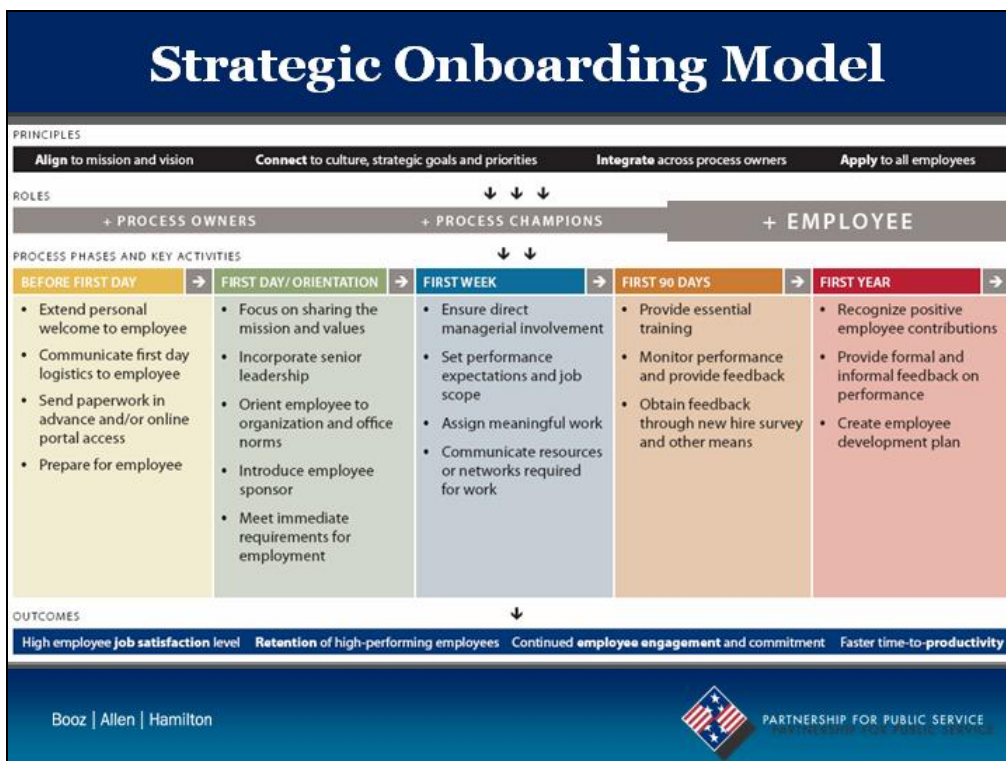
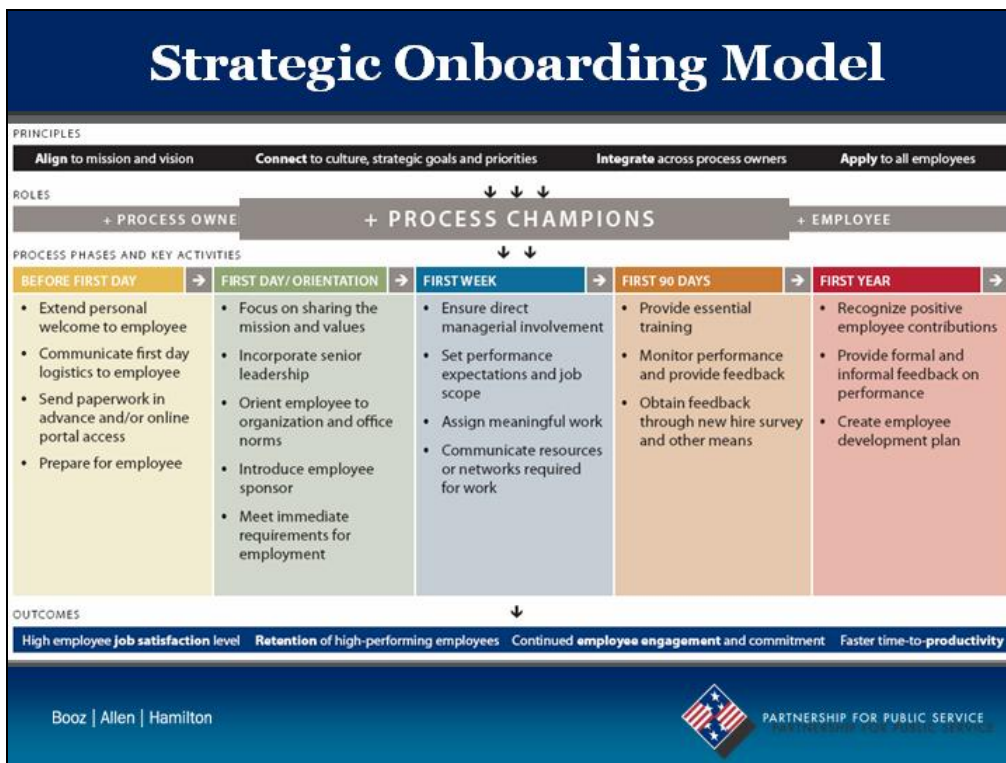


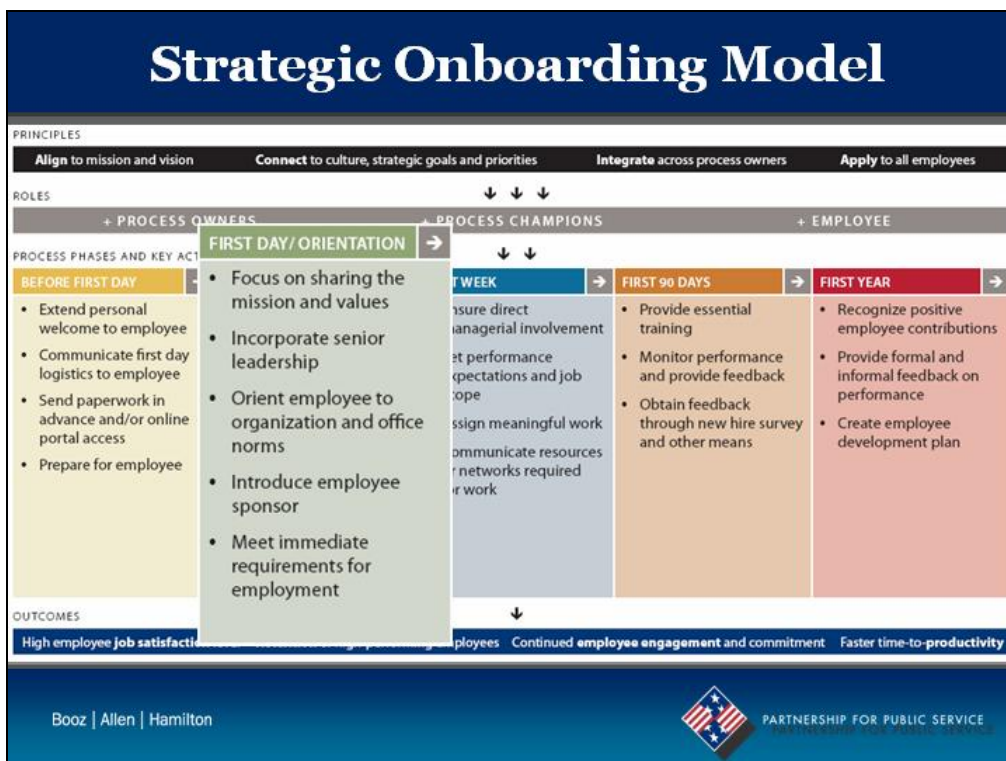
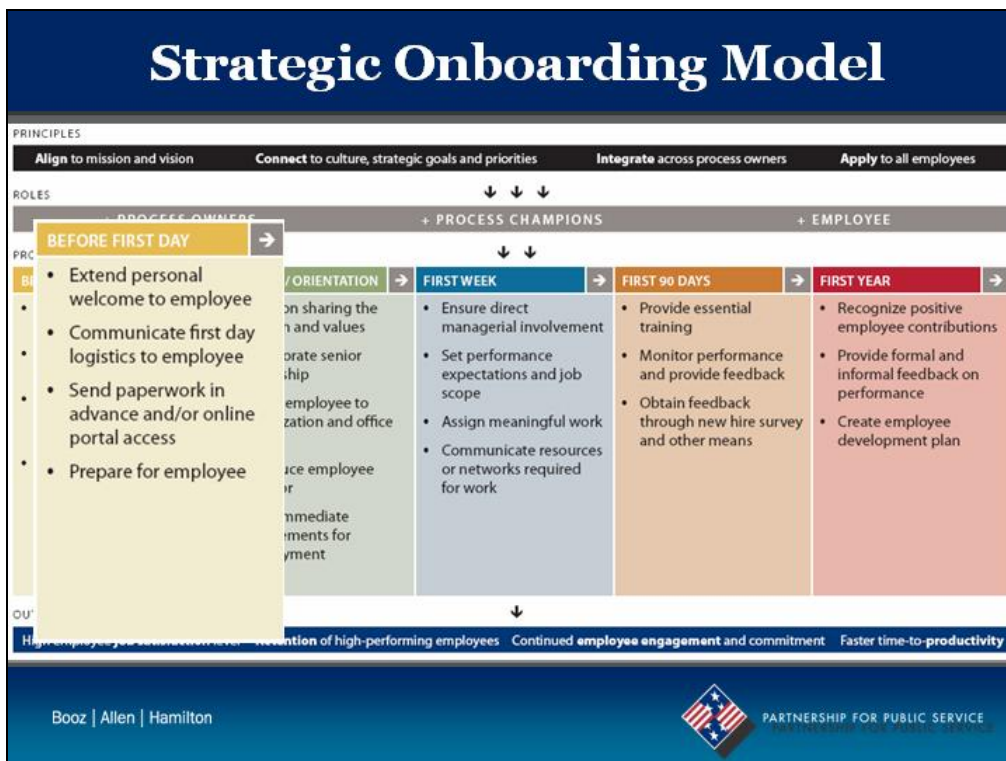
"I couldn't receive my ID on the first day so it was hard for me to go anywhere and my manager did not give me any work to do. Nobody took me to lunch and my manager was not very welcoming. By the end of the day I was terrified that I had left a great job for this."

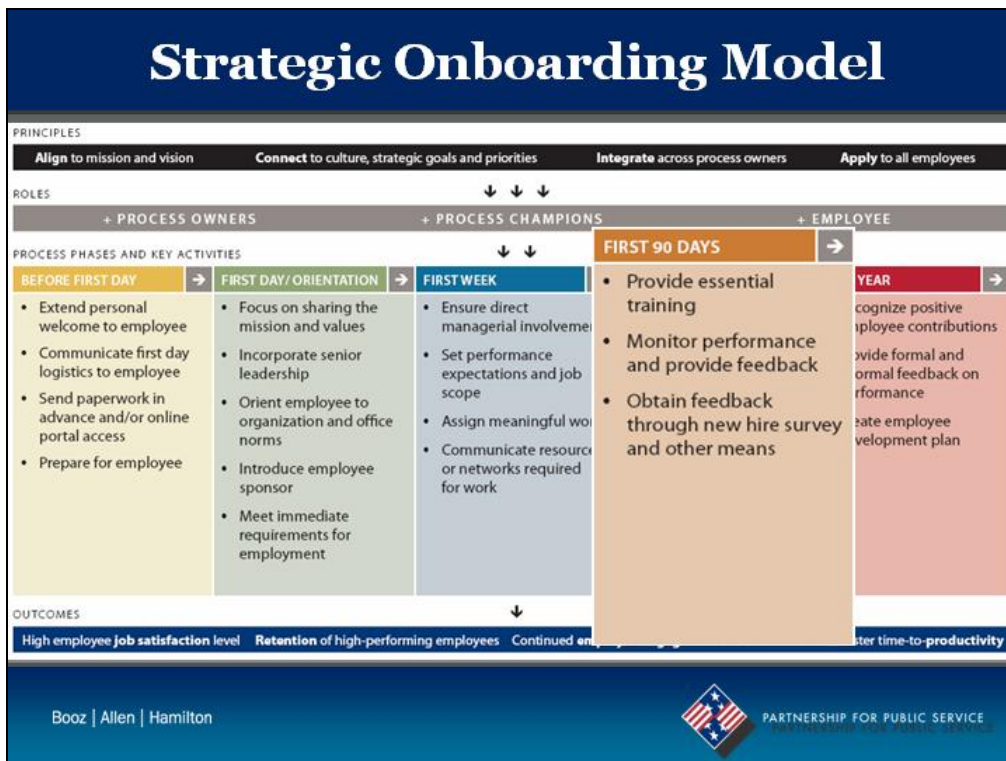
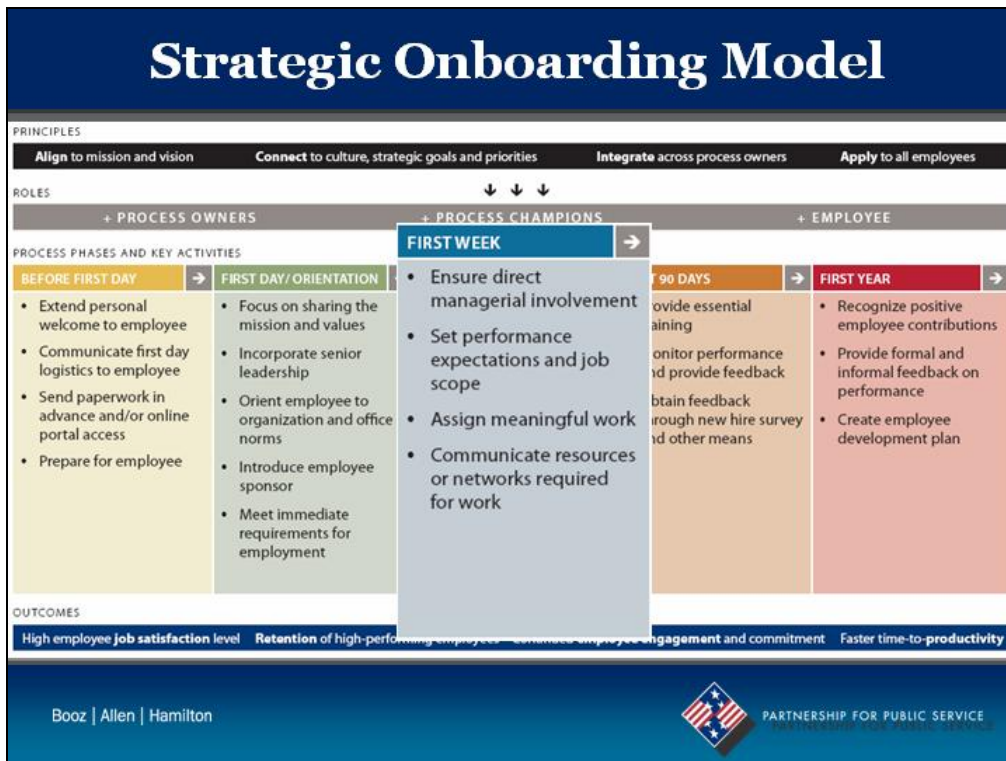


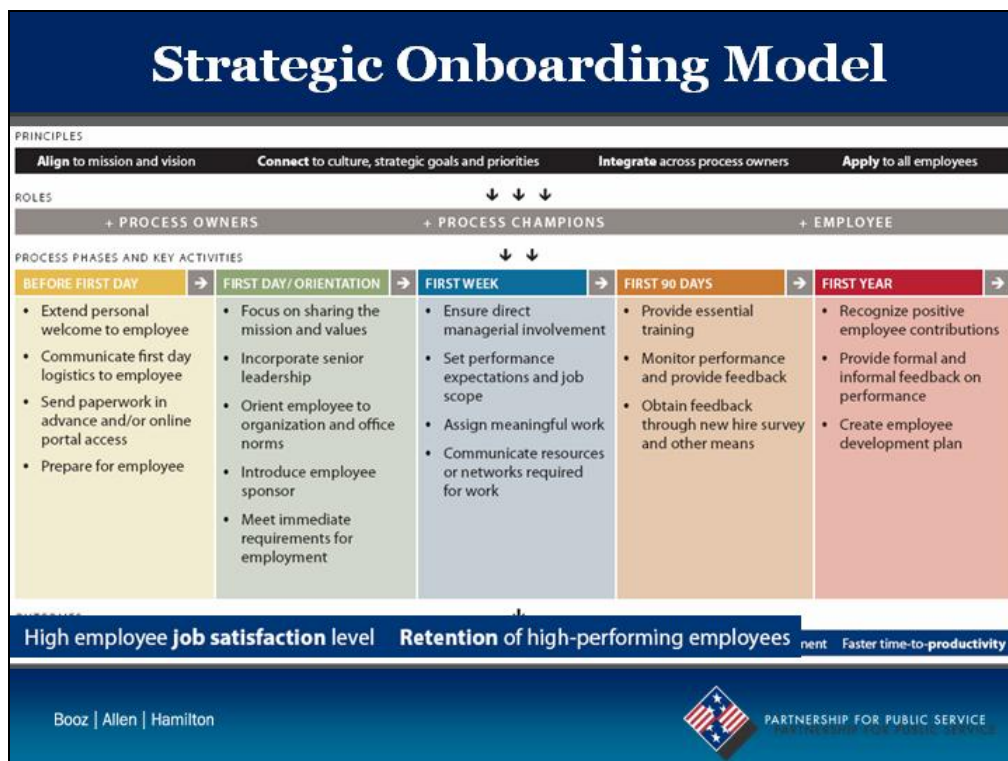
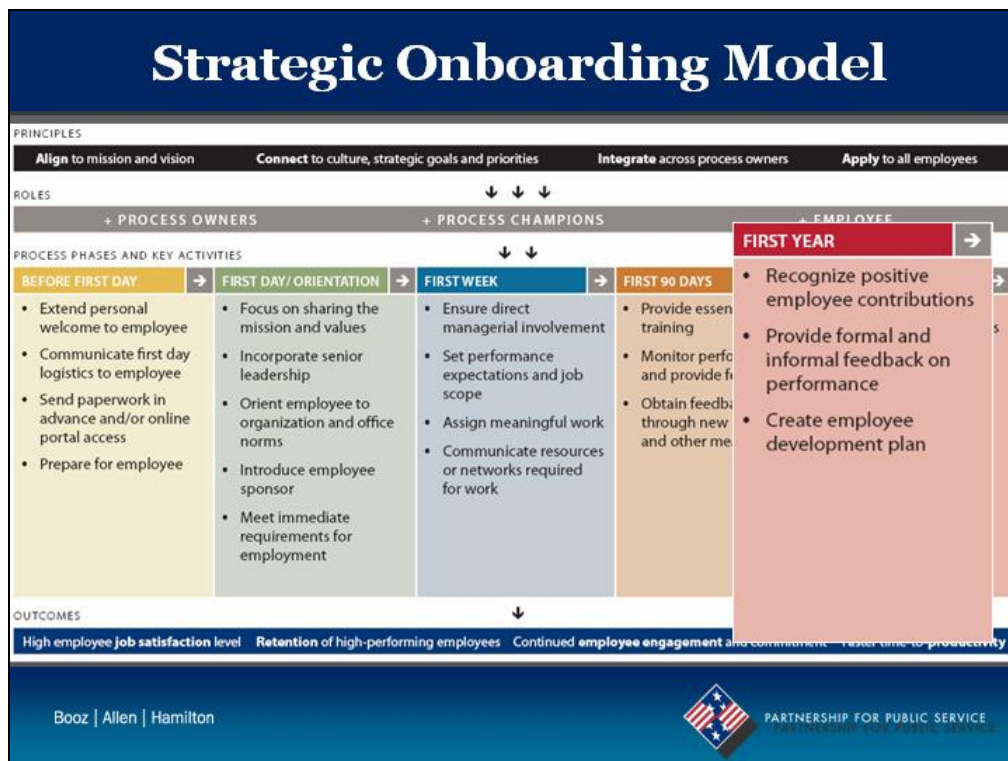


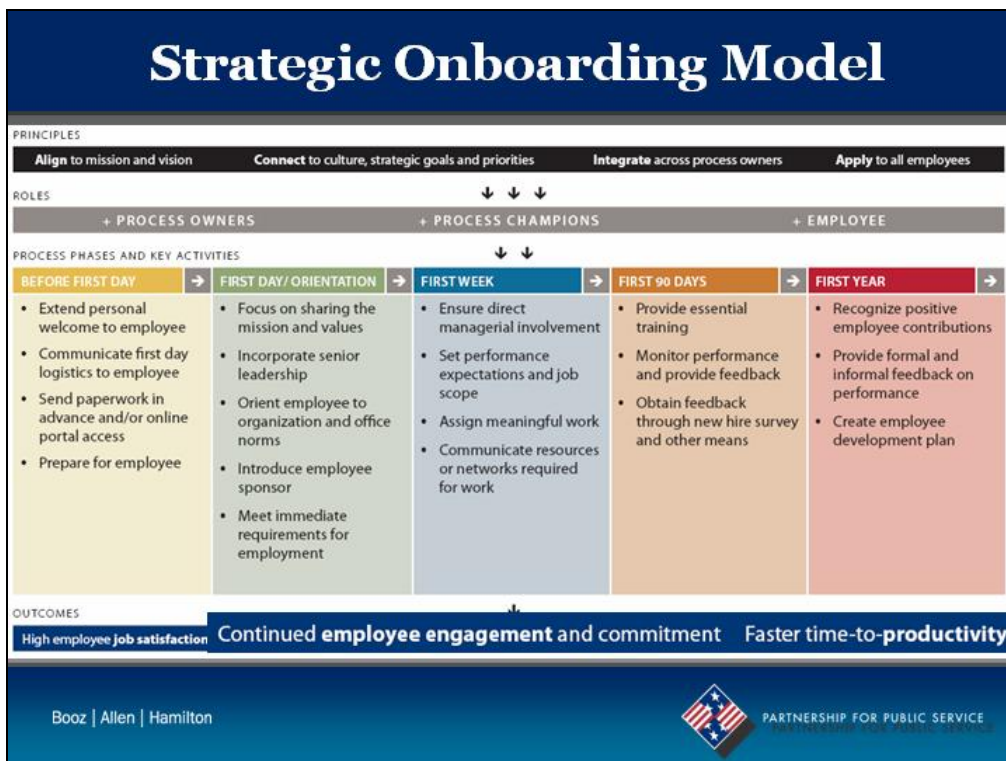












Recommendations

- ★ Define onboarding goals
- ★ Assess your onboarding status
- ★ Seek quick wins
- ★ Use technology – smartly
- ★ Measure results
- ★ Tailor onboarding to type of employee
- ★ Don't reinvent the wheel – borrow it

GETTING ON BOARD | A MODEL FOR INTEGRATING AND ENGAGING NEW EMPLOYEES

APPENDIX C: BEST PRACTICES ONBOARDING CHECKLIST

NEW EMPLOYEE INFORMATION		Name:	Start Date:
		Position:	Supervisor:
		Office/Cube Number:	Phone Number:

#	Task	Status
BEFORE FIRST DAY	Send welcome packet with important information (e.g., benefits and first day logistics) and welcome letter	<input type="checkbox"/>
	Provide agency and job information	<input type="checkbox"/>
	Encourage the review and completion of paperwork at facilities before Day 1	<input type="checkbox"/>
	Contact new employee to answer questions and set expectations	<input type="checkbox"/>
	Assign a sponsor/buddy	<input type="checkbox"/>
BEFORE FIRST DAY	Assign and prepare workspace and provide office supplies	<input type="checkbox"/>
	Ensure "office essentials" (e.g., computer, phone, e-mail, training accounts) are set up	<input type="checkbox"/>
	If possible, personalize the experience with something unique for the new employee (e.g., welcome note, flowers, nameplate)	<input type="checkbox"/>
	Communicate vision and mission, and administer a formal oath	<input type="checkbox"/>
	Introduce new employee to sponsor/buddy	<input type="checkbox"/>
FIRST DAY / ORIENTATION	Complete paperwork and security requirements	<input type="checkbox"/>
	Explain benefits and policies	<input type="checkbox"/>
	Have a senior leader welcome new employees (in person or through recorded means)	<input type="checkbox"/>
	Arrange for new employees to eat together or for someone from each employee's office to eat lunch with them on their first day	<input type="checkbox"/>
	Provide realistic information about the organization and its culture and avoid "over promising"	<input type="checkbox"/>
FIRST WEEK	Ensure that job roles and responsibilities are clearly communicated to the new employee	<input type="checkbox"/>
	Introduce the new employee to other employees and senior staff	<input type="checkbox"/>
	Provide meaningful work for the new employee — either training or substantive work related to the new job	<input type="checkbox"/>
	Ensure that a senior leader (in the new employee's office) welcomes the new employee(s)	<input type="checkbox"/>
	Review the organizational structure and key staff	<input type="checkbox"/>
FIRST WEEK	Provide a list of contacts who can address the new employee's questions on a variety of issues	<input type="checkbox"/>
	Gather feedback about the orientation program from new employees	<input type="checkbox"/>
	Review performance objectives and set individual development goals	<input type="checkbox"/>
	Give performance feedback early and often to the new employee	<input type="checkbox"/>
	Provide training, as needed, to help the new employee understand internal systems, general operating practices and obtain other information or skills required in the performance of his or her job	<input type="checkbox"/>
FIRST 90 DAYS	Discuss individual work styles and preferences	<input type="checkbox"/>
	Arrange for the new employee to meet key stakeholders from other departments	<input type="checkbox"/>
	Check with new employees regularly to ensure that they continue to assimilate and expand their knowledge and capabilities	<input type="checkbox"/>
	Provide training to build competencies and fill any skill gaps	<input type="checkbox"/>
	Conduct a new employee survey and address any issues surfaced	<input type="checkbox"/>
FIRST YEAR	Assess the performance of the new employee periodically — formally and informally — and provide feedback:	<input type="checkbox"/>
	• Informal "manager check-ins" should occur regularly in addition to formal performance assessments, which should be completed after 30 months and one year.	<input type="checkbox"/>
	• The human capital office should send a reminder e-mail to managers at the 30-month and one-year mark to ensure that formal performance reviews occur.	<input type="checkbox"/>
	Ensure a senior executive or manager sends a congratulatory e-mail or letter on the employee's one-year anniversary (can be done automatically without requiring the executive time)	<input type="checkbox"/>

19

In Groups -- Discuss and Report

Each table

1. 1 good and 1 bad onboarding experience
2. Barriers to effective onboarding
3. Steps your organizations can take to improve onboarding



Appendix I Participant Recommendations for Onboarding Effectively

TEAM 1

- Throw a party/social activity
- Let staff know new person is coming it, when, where
- Make sure equipment and office space is ready
- Have someone assigned to help the new employee settle in
- Get the first pay check out on time

TEAM 2

- Arrange a personal welcome by the supervisor and the supervisor's supervisor
- Talk to the new employee about their 3-5 year goals, current skills, skill needs, etc.
- Introduce the new hire to all the relevant office staff
- Make sure supervisor accepts and trains the new hire
- Assign a personal trainer/mentor for the new hire
- Set performance expectations and encourage feedback from the new hire about how things are going

TEAM 3

- Ask HR to develop an onboarding checklist
 - Computer with ID and password
 - Phone
 - Office key and parking card
 - Calling/corporate credit cards
- Supervisor/manager takes new hire to lunch on the first day
- Introduce new hire to the department/complex
- Give orientation in the department
- Constantly praise the employee for good work/performance

TEAM 4

- Assign mentor
- Work better with HR, know when new employee is starting
- Create a check list of onboarding tasks
- Make onboarding a priority, not just another thing to do

Appendix J Slides from 'Strategies for Maximizing Employee Engagement for Productivity and Retention' Presentation



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***5. Maximizing
Employee
Engagement for
Productivity and
Retention***

rlavigna@ourpublicservice.org

www.ourpublicservice.org

What We'll Cover

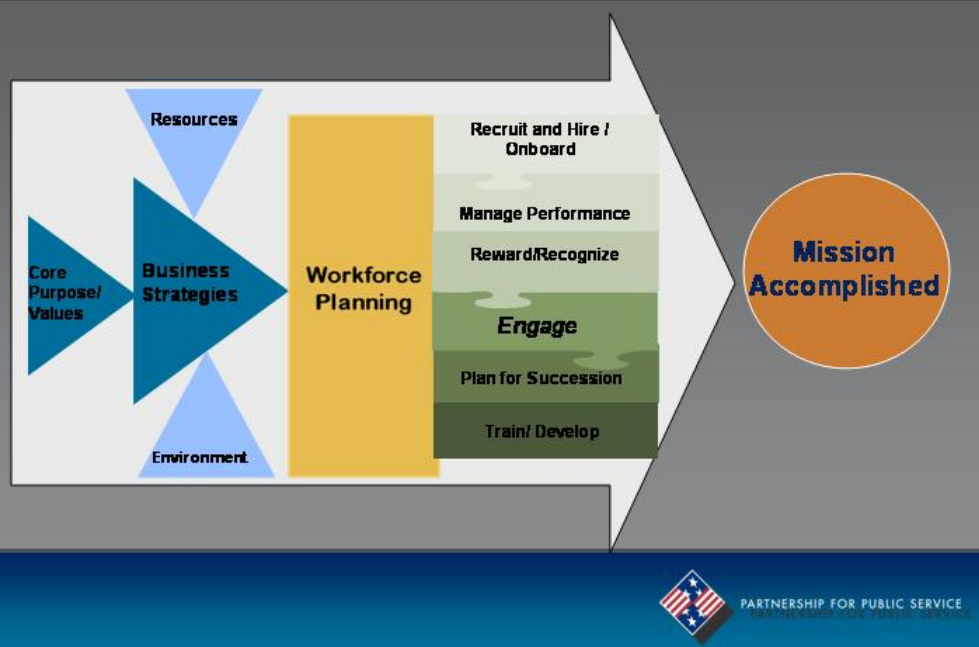
Maximizing employee engagement for productivity and retention

- ★ What employee engagement means
- ★ Why it's critical
- ★ What drives engagement
- ★ How to maximize engagement



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Human Capital Framework



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What is Employee Engagement?

- ★ Heightened connection to work, the organization, the mission or the people they work with
- ★ Goes beyond basic job satisfaction -- employees find personal meaning in their work
 - Pride in what they do and how they do it
 - Believe their organization values them
- ★ The more engaged, more likely to go above minimum required and expend discretionary effort to deliver excellent performance



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Why it Matters

High levels of employee engagement correlate with:

- ★ Better program results (as measured by OMB)
- ★ Less sick leave
- ★ Lower EEO complaint rates
- ★ Less missed work time due to work-related injury or illness
- ★ Intent to stay



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Engagement and Financial Outcomes

30 Multinational Companies

- ★ Financial performance consistently stronger in companies that emphasize:
 - Commitment
 - Job satisfaction
- ★ But ... high levels of employee engagement require active leadership support



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High Engagement → High Retention


Satisfaction with:	Total Percent Satisfied		Gap
	Employees planning to stay for > 2 yrs	Employees planning to leave in < 2 yrs	
Use of skills and abilities	83%	49%	34%
Ability of top management	74%	41%	33%
Company sense of direction	57%	27%	30%
Advancement opportunities	50%	22%	28%
Opportunity to learn new skills	66%	38%	28%
Coaching and counseling from supervisor	54%	26%	28%



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Your Workforces – Today and Tomorrow

	<u>Employees</u>	<u>New</u>	<u>Annual</u>	<u>5-Year</u>	<u>10-Year</u>
<u>Retirem't.</u>			<u>Hires</u>	<u>Turnover</u>	<u>Retirem't.</u>
Guam		46	48%	11%	35%
	50%				
Palau		125	20%	7%	16%
	28%				
USVI		107	24%	8%	27%
CMNI		125	33%	14%	8%
	25%				
American Samoa	147	24%	5%	20%	35%
FSM		77	31%	6%	10%
	31%				
Yap		25	64%	18%	4%
12%					


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FOR THE PEOPLE OF THE UNITED STATES


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The Best Places to Work IN THE FEDERAL GOVERNMENT

www.bestplacetowork.org

What is *Best Places*?

- ★ Rating and ranking of 283 departments, agencies and subcomponents
- ★ Based on data from government wide employee survey
- ★ Overall satisfaction score
- ★ Ten “Best in Class” categories
- ★ Web site: bestplacestowork.org



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Best Places to Work Index

Overall Index of Employee Satisfaction Government wide

Considering everything, how satisfied are you with your job?	67.5
Considering everything, how satisfied are you with your organization?	56.2
I would recommend my organization as a good place to work	63.5
Total Index Score	61.8



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[RANKINGS](#)
[ANALYSIS](#)
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[FOR JOB SEEKERS](#)
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The Best Places to Work

IN THE FEDERAL GOVERNMENT 2007

The *Best Places to Work* rankings — the most comprehensive and authoritative rating of employee engagement in the federal government — are produced by the Partnership for Public Service and American University's Institute for the Study of Public Policy Implementation (ISPPi).

BEST PLACES TO WORK RANKINGS

Overall Index Scores

Complete List of Agencies and Subcomponents

BEST IN CLASS SCORES

Employee Skills Mission Match

Strategic Management

Teamwork

Effective Leadership

Performance Based Rewards and Advancement

Training and Development

Support for Diversity

Overall Index Scores for Employee Satisfaction and Engagement

The overall index score measures the performance of agencies and agency subcomponents related to employee satisfaction and engagement.

LARGE AGENCIES		SMALL AGENCIES	AGENCY SUBCOMPONENTS	
Rank	Agency Name	2007 Score	2005 Score	Percent Change
1	Nuclear Regulatory Commission	76.2	74.8	1.9%
2	Government Accountability Office	72.1	74.6	-3.4%
3	Securities and Exchange Commission	71.9	73.1	-1.6%
4	National Aeronautics and Space Administration	69.7	69.9	-0.3%
5	Department of Justice	69.0	64.5	7.0%
6	Department of State	67.9	66.6	2.0%
7	Social Security Administration	66.5	60.6	9.7%
8	General Services Administration	65.7	69.6	-5.6%
9	Environmental Protection Agency	65.5	67.8	-3.4%
10	Department of the Army	64.8	64.9	-0.2%

Pay and Benefits

Family Friendly Culture and Benefits

Work Life Balance

SCORES BY DEMOGRAPHIC

Female

Male

40 and Over

Under 40

American Indian

Asian

Black or African-American


Hispanic or Latino


Multi-racial

White

11	Department of the Air Force	63.8	62.6	1.9%
12	Department of Commerce	63.5	64.0	-0.8%
13	All Department of Defense	62.9	63.1	-0.3%
14	Department of the Treasury	62.7	58.6	7.0%
15	Department of Veteran Affairs	61.9	66.2	-6.5%
15	Department of Labor	61.9	61.4	0.8%
17	Department of Agriculture	61.6	62.7	-1.8%
18	Department of Health and Human Services	61.3	62.1	-1.3%
19	Department of the Navy	61.1	62.5	-2.2%
20	Department of Energy	60.9	67.0	-9.1%
21	Federal Deposit Insurance Corporation	59.5	54.5	9.2%
22	Department of the Interior	59.1	62.8	-5.9%
23	Department of Housing and Urban Development	57.2	60.3	-5.1%
24	Equal Employment Opportunity Commission	57.1	57.9	-1.4%
25	Office of Personnel Management	54.9	54.2	1.3%
25	National Archives and Records Administration	54.9	56.5	-2.8%
27	Department of Transportation	52.9	59.8	-11.5%
28	Department of Education	52.1	54.0	-3.5%
29	Department of Homeland Security	49.8	49.1	1.4%
30	Small Business Administration	43.4	45.4	-4.4%

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 INSTITUTE for the STUDY of PUBLIC POLICY IMPLEMENTATION
SCHOOL of PUBLIC AFFAIRS

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The Best Places to Work

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BEST PLACES TO WORK RANKINGS

[Overall Index Scores](#)

[Complete List of Agencies and Subcomponents](#)

BEST IN CLASS SCORES

[Employee Skills/Mission Match](#)

[Strategic Management](#)

[Teamwork](#)

[Effective Leadership](#)

[Performance Based Rewards and Advancement](#)

[Training and Development](#)

[Support for Diversity](#)

[Pay and Benefits](#)

[Family Friendly Culture and Benefits](#)

[Work/Life Balance](#)

SCORES BY DEMOGRAPHIC

[Female](#)

[Male](#)

[40 and Over](#)

Department of the Interior

General Information

Acronym: DOI

Subcomponents:

- Office of the Secretary of the Interior (Interior) – Score: 52.0
- Bureau of Land Management (Interior) – Score: 58.4
- Bureau of Indian Affairs (Interior) – Score: 56.3
- Bureau of Reclamation (Interior) – Score: 58.4
- U.S. Geological Survey (Interior) – Score: 61.1
- National Park Service (Interior) – Score: 58.2
- U.S. Fish and Wildlife Service (Interior) – Score: 64.1
- Office of the Solicitor (Interior) – Score: 44.5
- Office of Surface Mining, Reclamation and Enforcement (Interior) – Score: 61.9
- Mineral Management Service (Interior) – Score: 63.2
- Office of the Inspector General (Interior) – Score: 57.5
- Office of Special Trustee (Interior) – Score: 47.2

Mission: To protect and provide access to our nation's natural and cultural heritage and honor the country's responsibilities to Indian tribes and island communities. The Department of the Interior's duties include managing federal lands, such as national parks and forests, running hydroelectric power system and promoting the conservation of natural resources.

Headquarters: Washington, D.C.

Other Locations: Regional offices in Anchorage, AK; Omaha, NE; Denver, CO; Oakland, CA; Philadelphia, PA; Atlanta, GA and Washington, D.C.

Web site: <http://www.doi.gov/>

Human Resources Web site: <http://www.doi.gov/hrm/doijobs.html>

2007 Scores and Rankings

Category	Score	Rank (out of 30)
Overall Index Score	59.1	22

[Female](#)

[Male](#)

[40 and Over](#)

[Under 40](#)

[American Indian](#)

[Asian](#)

[Black or African-American](#)

[Hispanic or Latino](#)

[Multi-racial](#)

[White](#)

2007 Scores and Rankings

Category	Score	Rank (out of 30)
Overall Index Score	59.1	22
Best in Class Scores	Score	Rank (out of 29)
Employee Skills/Mission Match	77.6	17
Strategic Management	52.2	25
Teamwork	67.6	24
Effective Leadership	46.9	22
Performance Based Rewards and Advancement	42.3	21
Training and Development	55.8	20
Support for Diversity	54.5	23
Pay and Benefits	64.1	20
Family Friendly Culture and Benefits	41.7	21
Work/Life Balance	57.5	25
Scores by Demographic	Score	Rank (out of varied totals)
Female	59.6	19
Male	59.1	17
40 and Over	58.6	22
Under 40	61.1	21
American Indian	58.7	10
Asian	60.2	23
Black or African-American	55.8	25
Hispanic or Latino	61.5	10
Multi-racial	52.7	14
White	59.5	21

Workforce Size and Trends

Number of Employees in 2001: 57,525

Number of Employees in 2002: 58,857

Number of Employees in 2003: 59,318

Number of Employees in 2004: 59,100

Number of Employees in 2005: 58,310

Number of Employees in 2006: 56,745

Employees joined (2006): 2,466

Workplace Dimensions

- ★ Effective leadership
- ★ Employee skills/mission match
- ★ Strategic management
- ★ Teamwork
- ★ Performance-based awards
- ★ Training and development
- ★ Support for diversity
- ★ Pay and benefits
- ★ Family-friendly culture
- ★ Work/life balance



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Key Workplace Dimensions: What “Drives” Employee Engagement?

1. *Effective leadership*
- ★ Employee skills/mission match
 - ★ Strategic management
 - ★ Teamwork
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 - ★ Family-friendly culture
- 3. *Work/life balance***



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 - ★ Strategic management
 - ★ Teamwork
 - ★ Performance-based awards
- 4. *Training and development***
 - ★ Support for diversity
 - ★ Pay and benefits
 - ★ Family-friendly culture
- 3. *Work/life balance***



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What Drives High Employee Satisfaction and Engagement?

- 1. Effective leadership**
- 2. Understanding connection between what I do and the agency's mission**
- 3. Work/life balance**
- 4. Training and development**



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What Do These Dimensions Mean? *Effective Leadership*

- ★ **My immediate supervisor/team leader does a good job**
- ★ **Supervisors support employee development**
- ★ **Performance discussions are worthwhile**
- ★ **I have a high level of respect for senior leaders**
- ★ **Leaders generate high motivation and commitment**



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What Do These Dimensions Mean? *Effective Leadership (cont.)*

- ★ **Leaders maintain high standards of honesty and integrity**
- ★ **I have a feeling of personal empowerment and ownership of work processes**
- ★ **Complaints, disputes or grievances are resolved fairly**
- ★ **Satisfaction with involvement in decisions that affect work**
- ★ **Satisfaction with the information received from management**



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What Do These Dimensions Mean? *Employee Skills/Mission Match*

- ★ **My work gives me feeling of personal accomplishment**
- ★ **I like the kind of work I do**
- ★ **My talents are used well**
- ★ **I know how my work relates to mission and goals**
- ★ **I do important work**



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What Do These Dimensions Mean? *Work/Life Balance*

- ★ **My supervisor supports my need to balance work and family issues**
- ★ **I have sufficient resources (e.g., people, materials, budget, etc.) to get work done**
- ★ **My workload is reasonable**



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What Do These Dimensions Mean?

Training and Development

- ★ **I am given a real opportunity to improve my skills in my organization**
- ★ **I have enough information to do my job well**
- ★ **My training needs are assessed**
- ★ **I am satisfied with the training received**



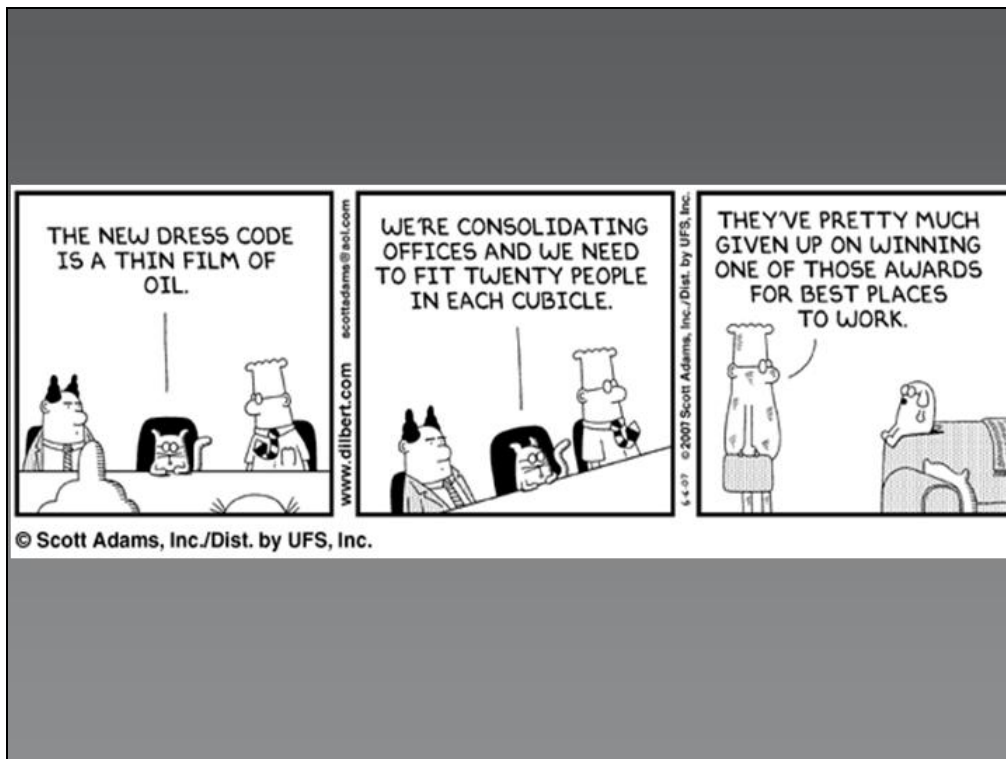
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Becoming and Staying a Best Place

- ★ **Systematically obtain employee feedback**
- ★ **Share information – a dual responsibility**
- ★ **Focus on key drivers**
- ★ **Focus on supervisors**
- ★ **Manage performance**
- ★ **Train and develop**
- ★ **Set goals**
- ★ **Track changes over time**



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In Groups -- Discuss and Report

Each table

1. What are the barriers in your organization to maximizing employee engagement?
2. 3-4 steps your organization can take to maximize employee engagement



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Appendix K Participant Recommendations for Effective Employee Engagement

TEAM 1

- Empower employees
 - Show them they are valued
 - Remind them their work is important to the organizational mission
 - Provide valuable feedback
- As a supervisor, be open to employees' feedback and suggestions
 - Implement suggestions where appropriate
- Delegate some authority
 - Let employees make some decisions
 - More ☐alks☐anagement, less micromanagement
 - Make sure employees have resources and 'know how' for solving problems
- Spend 'quality time' with staff (e.g., 'Aloha Fridays')

TEAM 2

- Lead by example
- Provide training and development
- Provide flexible working schedule (if possible)
- Meet frequently with staff to get their input and ideas
- Set attainable, realistic performance goals

TEAM 3

- Provide training and development to empower employees
 - Evaluate job tasks
 - Match tasks with employee skills
 - Assign tasks and work with employee
 - Follow up and monitor performance over time
- Acknowledge good performance
- Provide leadership
- Encourage innovation

TEAM 4

- Survey for employee feedback
- Hold regular meetings with staff
- Conduct meaningful performance evaluation
- Provide training

Appendix L Slides from 'Strategies for Working Effectively with Your Human Resource Office' Presentation



What We'll Cover

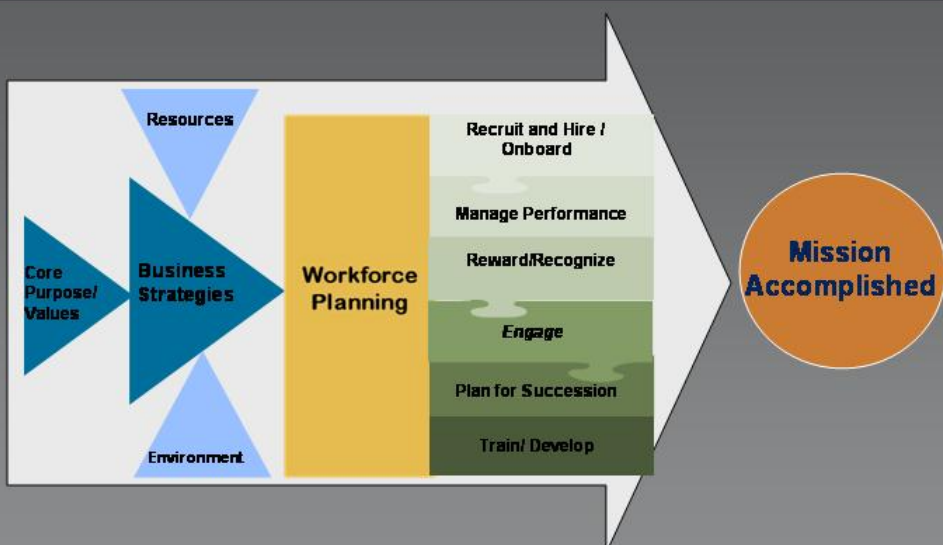
Building a strong partnership with HR

- ★ The evolving role of HR
- ★ Setting mutual expectations
- ★ How to meet these expectations



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Human Capital Framework



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Why it Matters

"It is not at all clear how government can be well executed unless it is able to compete more effectively for its fair share of talent."

"Government is always going to be able to fill vacancies. The important question is whether we can fill them with talented and committed people with the skills we need."



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HR Evolving -- Splitting in Two

- ★ Administrative and transactional work -- increasingly automated or outsourced
- ★ Transformational work -- helps develop organizational goals, determines what capabilities are needed and creates HR practices

David Ulrich



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The Shift – in Theory

Personnel management	HR management
Rule maker	Consultant
Functional orientation	Business orientation
One-size-fits-all	Tailored programs
Centralized decisions	Framework for others to decide
Mutual distrust	Partnering
Focus on activities	Focus on impact
Internal services	Outsourcing



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What Do You Think?

Is HR:

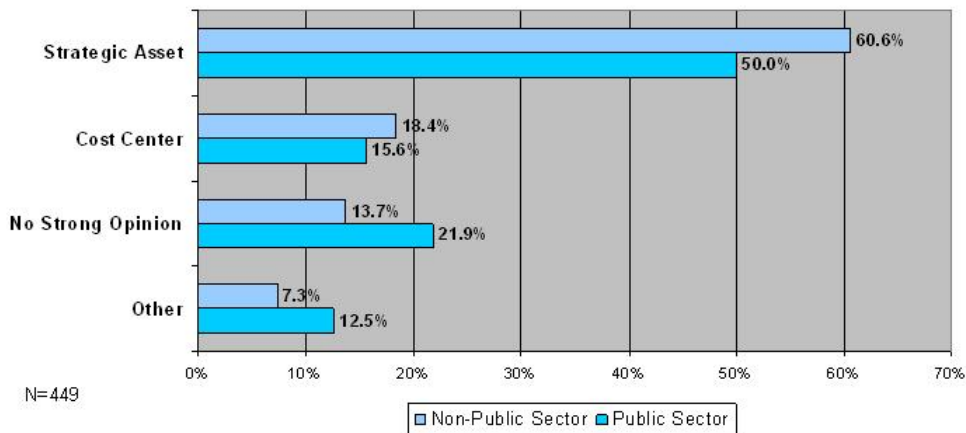
- ★ Strategic asset?
- ★ Cost center?



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Management's View of HR

What best describes the way your organization's executive management views its HR organization?



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The Current Reality

- ★ Very little change in how HR spends its time
- ★ Instead of playing a central strategic business partner role, HR has responded by maintaining status quo

Ed Lawler



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What's HR's Mission?

This?

- *Implement a system of personnel administration which will ensure equitable treatment of employees through a merit system based on recognized principles of appointment, promotion, classification, termination and other aspects of government employment.*
- *Plan, organize and implement pre-service training, in-service and federal programs to rehabilitate, upgrade, and enhance the skills and work performances of all employees thus promoting self-reliance, dependability and enhance competencies in the quality services for the public.*

Or this?

Attract, develop and retain the talent we need – and measure our progress

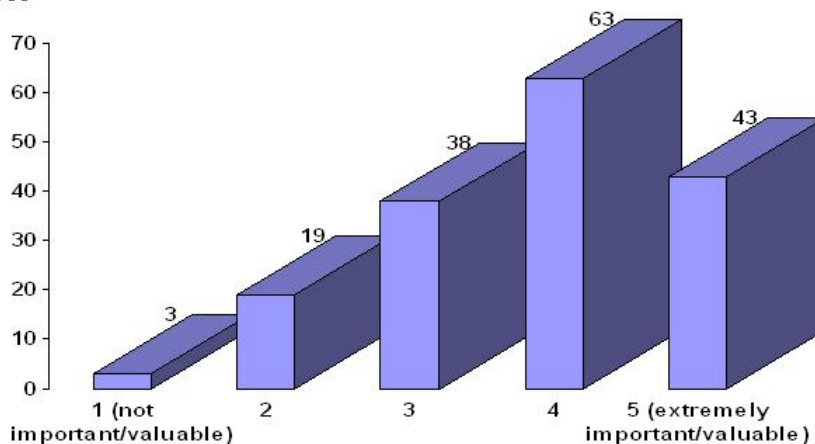


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Value of HR Transformation

How important is HR transformation to your future plans?

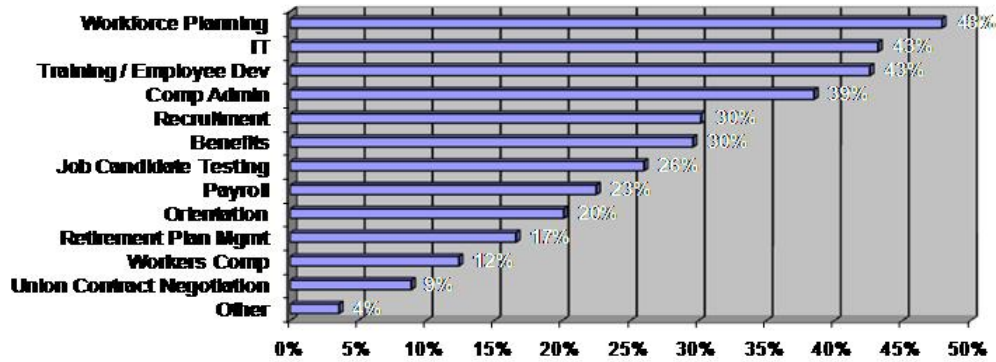
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HR Areas Needing Improvement

What HR areas need the most transformation & improvement?



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Workforce Planning: What It's Really About

1. What talent do we need to succeed – now and in the future?
2. What talent do we have now?
3. Where are the gaps?
4. How are we going to eliminate these gaps?



PARTNERSHIP FOR PUBLIC SERVICE

HR's "New" Roles

Four roles for HR professionals

- ★ HR expert
- ★ Business partner
- ★ Change agent
- ★ Leader



PARTNERSHIP FOR PUBLIC SERVICE

The "New" HR Competencies

- | | |
|--|--|
| ★ <i>Organizational acumen</i> | ★ <i>Negotiating</i> |
| ★ <i>Results orientation</i> | ★ <i>Demonstrating good judgment</i> |
| ★ <i>Interpersonal skills</i> | ★ <i>Coaching</i> |
| ★ <i>Making/implementing tough decisions</i> | ★ <i>Applying knowledge of HR principles/methods</i> |
| ★ <i>Demonstrating empathy</i> | ★ <i>Systems thinking</i> |
| ★ <i>Speaking and writing persuasively</i> | ★ <i>Understanding technology</i> |
| ★ <i>Analyzing data</i> | |



PARTNERSHIP FOR PUBLIC SERVICE

What Managers Should Expect from HR

- ★ Understand HR business and your business and how HR can support strategy
- ★ Build partnerships -- be flexible, champion change
- ★ Rely on data -- deliver measurable results on outcomes



PARTNERSHIP FOR PUBLIC SERVICE

What HR Should Expect From You

- ★ Allow HR to be a business partner
- ★ Involve HR early
- ★ Take ownership of talent management
- ★ Ask questions and champion change
- ★ Understand tomorrow's workforce



PARTNERSHIP FOR PUBLIC SERVICE

What You Can Do

- ★ Become involved in recruiting and hiring
- ★ Do a good job onboarding new employees
- ★ Make performance management work
- ★ Train and develop
- ★ Ask questions and push for change
- ★ Understand tomorrow's workforce



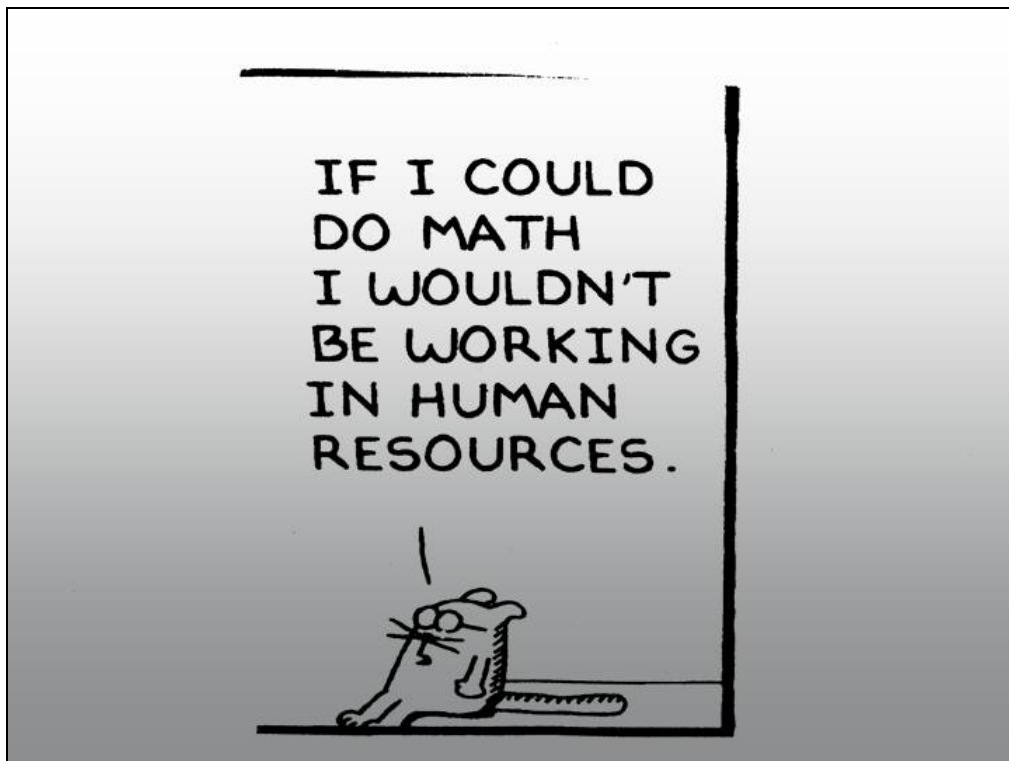
PARTNERSHIP FOR PUBLIC SERVICE

Resources

- ★ International Public Management Association for HR – ipma-hr.org
- ★ Society for Human Resources Management – shrm.org
- ★ Human Capital Institute – humancapitalinstitute.org



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In Groups -- Discuss and Report

1. 3 or 4 approaches/strategies you learned about here that you plan to discuss with your HR staff when you return home
2. 3 or 4 ways you plan to engage more directly with HR



PARTNERSHIP FOR PUBLIC SERVICE

Key “Take-aways” to Attract, Develop and Retain Talent

- ★ **Recruit aggressively and widely**
- ★ **Hire quality talent -- efficiently**
- ★ **Onboard well**
- ★ **Train and develop**
- ★ **Maximize engagement**
- ★ **Reach out to HR – agree on expectations**



PARTNERSHIP FOR PUBLIC SERVICE

THE NATIONAL GOVERNMENT EMPLOYEES' ASSOCIATION

Appendix M Participant Recommendations for Working Effectively with Their Human Resource Offices

TEAM 1

- Clarify HR's role—'Do you know what you are doing?'
- Build a partnership
 - HR needs to build a partnership with all departments
 - HR needs to become an asset, not an impediment
- Implement automation to ease HR's work
 - Build adequate infrastructure
- Create standardized and tailored evaluations
- We need to be engaged with HR more
- Involve HR early in things like work force planning and training and development

TEAM 2

- Need to refresh HR's role
 - They need to be partners/consultants to help us meet our needs
 - Need to understand our goals and mission so that hiring aligns with our work
 - HR needs to be more flexible
 - They need to understand they exist to help us
- We need to invite HR representative to department meetings regarding our mission, goals, staff needs, etc.

TEAM 3

- HR needs to be a strategic partner (asset) and not a dictator (cost center)
- HR needs to automate its forms
- We need to revisit/revise the performance evaluation process
- HR needs to test the applicant pool prior to certifying applicants
- We need to be more engaged in applicant selection process
- We need to link performance goals to performance evaluation and organizational goals
- We need to work with HR to develop 'right' qualifications for positions

TEAM 4

- We need to push HR to change

- Revise its mission statement
 - Become more of a partner with line agencies
 - HR needs to provide more proactive data/information (e.g., who will be eligible to retire when?)
 - Revise rules and regulations to match HR's new mission
- Implement an onboarding process
 - Revise the recruitment process
 - We need to be involved in the hiring process

Appendix N Government Action Plans for Improving Human Resource Strategies and Practices

AMERICAN SAMOA

Issue 1

Define work tasks and training required			
Step	Task	Who	When
1	Prepare a listing of supervisor's tasks	Levi/Carri/Heidi	12/19/2008
2	Determine which tasks can be delegated to accounting staff	Levi/Carri/Heidi	12/19/2008
3	Match tasks to individual skills	Levi/Carri/Heidi	12/19/2008
4	Prepare a followup checklist	Levi/Carri/Heidi	1/5/2009
5	Train the personnel in their newly assigned tasks	Levi/Carri/Heidi	Week of 01/05/09

Issue 2

Cross training accounting staff			1/5/2009
Step	Task	Who	When
1	Define tasks needing crosstraining	Levi/Alapasa	
2	Determine partners for crosstraining by task	Levi/Alapasa	
3	Set up schedule for training	Levi/Alapasa	
4	Evaluate the process	Levi/Alapasa	
5			

Issue 3

Update the employee evaluation process			1/5/2009
Step	Task	Who	When
	Ask employees to list what they have accomplished	Levi/Alapasa/Heidi/Carri	

Issue 4

Repair the relationship between Treasury & HR			
Step	Task	Who	When
	Wait until the Governor appoints the Treasurer and HR Director		1/5/2009
	Meet with the Treasurer and list out the concerns and problems with HR	Levi/Alapasa	
	Determine the best forum for discussion with Treasurer and HR Director		

Things to Consider

Share idea with other divisions within Treasury?
Need approval first to do so?

CNMI

Human Resource Strategies

WHO WHEN WHAT

Bob Schrack 12/19/2008 Brief Secretary of Finance on what was discussed at meeting

Bob Schrack 12/19/2008 Discuss with SOF conducting employee survey to assess satisfaction, training needs, etc

Bob Schrack 12/19/2008 Discuss with SOF onboarding strategies presented and improvements we could make

Bob Schrack 12/19/2008 Discuss with SOF use of internal DOF performance reviews since HR is not requiring

Bob Schrack 12/19/2008 Provide SOF with data developed for meeting re 5-10 year retirements and join/leave analysis

IMPROVE PREPARATION FOR NEXT YEAR'S AUDIT

Use year end check lists to do quarterly or semi annual recons and closings to reduce year end work

Address component unit audit issues by using one audit firm for government wide audit

FEDERATED STATES OF MICRONESIA (YAP)

Human Resources Management			
Issue	Actions	Who	When
1. Recruitment – inadequate dissemination of information about government work opportunities.	1a. Website for FSM governments to post job opportunities, idea needs to be discussed with Secretary, FSM Department of Finance & Admin.	1a. Rose Nakanaga	1a. January 2009
	1b. Decision made at FSM National government relayed to the rest of the FSM state governments	?	?
2. Employee On-boarding – newly hired employees do not receive adequate information about general government personnel policy guidelines from personnel office.	2a. Chief of Personnel to be briefed about this issue for comments and feedback.	2a. Maria	2a. January 2009
	2b. Draft basic set of general government employee guidelines that can be given to new employees developed for review.	2b. Maria & Chief of Personnel	2b. June 2009
3. Employee Evaluation – there is no adequate, standard evaluation form and process for employees.	3a. Chief of Personnel to be briefed about this issue for comments	3a. Maria & Chief of Personnel	3a. January 2009

	and feedback.		
	3b. Draft evaluation form for review and discussion by Cabinet	3b. Maria & Chief of Personnel	3b. June 2009
Financial Management and Audit Improvement			
Issue	Actions	Who	When
4. Timely reconciliations – bank, encumbrance, and subledger reconciliations are not done on a timely basis.	4a. A specific time line to be developed for each item for review and discussion.	Robert Fathaltamanbay	January 2009
	4b. Timelines are accepted by the Division staff and tasks are assigned to specific accountants.	Robert Fathaltamanby	January 2009
	4c. Monitoring report to track progress on reconciliation is reviewed for improvement and reinstated.	Maria and Robert	February 2009

GUAM

Planning for the Future: "The Changing Role of the Department of Administration"

ITEM	WHAT	WHO	WHEN	REMARKS
I.	Develop a MIP (Management Improvement Plan) that encompasses all aspects of DOA responsibilities	Director and Division Heads (ESC)	Jan. 19 – 30, 2009 Plan completion target date: Feb. 6, 2009	To be developed with assistance of USDA Graduate School Consultants
I.A.a.	Develop a FMIP for Accounting, Treasury, Data Processing & Procurement designed to improve/create transactional efficiencies	Deputy Finance Manager, Chief Procurement Officer, Data Processing Manager & Treasurer of Guam	Jan. 19 – 30, 2009 Plan completion target date: Feb. 6, 2009	To be developed with assistance of USDA Graduate School Consultants
I.A.b.	Develop a MIP for Accounting, Data Processing, Treasury & Procurement revolving around human resources issues	Deputy Finance Manager, Chief Procurement Officer, Data Processing Manager & Treasurer of Guam	Jan. 19 – 30, 2009 Plan completion target date: Feb. 6, 2009	To be developed with assistance of USDA Graduate School Consultants
I.B.	Develop a MIP for Human Resources Division designed to address the changing role of HR managers; to improve efficiencies.	Director, HR Manager, Division Heads & Branch Managers	Jan. 19 – 30, 2009 Plan completion target date: Feb. 6, 2009	To be developed with assistance of USDA Graduate School Consultants
I.C.	Develop a MIP for Records Management & Retention	Deputy Director, Chief Information Officer, Records Manager	Jan. 19 – 30, 2009 Plan completion target date: Feb. 6, 2009	To be developed with assistance of USDA Graduate School Consultants
I.D.	Develop a MIP for Public Transit Division	Deputy Director, Transit Administrator, HR Rep.	Jan. 19 – 30, 2009 Plan completion	To be developed with assistance of USDA Graduate School

			target date: Feb. 6, 2009	Consultants
--	--	--	------------------------------	-------------

Note: Governor to be presented the Plan last week of January 2009, and also to DOI/OIA. Detailed implementation plans to be developed within the larger plan, and detailed deliverables, and periodic review and updates are to be required at least quarterly.

Funding for particular components of the plan implementation will be developed during the planning stage, with projects to be presented to OIA in early February 2009.

GUAM ACTION PLAN (CONTINUED)**IMPROVE ON BOARD PROCESS**

When: Prior to Employment

What: Inform Human Resources division that Division of Accounts will contact the applicant about their selection in the division.

Who: Administrative Officer

When: 1st Day

What: Introduce hired employee to Deputy Financial Manager, DFM □ talks about the mission and values of organization. DRM also inquires about brief background of employee and where does employee see himself/herself in 3 to 5 years.

Introduce employee to colleagues and general accounting supervisor receives employee.

GAS turnover employee to employee sponsor.

Who: Administrative Officer, DFM

When: 1st Week

What: Set position description and performance expectations.

Orient employee to accounting policies & procedures, and applicable laws.

Identify resources that are needed for employee to perform duties.

Who: General Accounting Supervisor

When: First 90 days

What: Provide on job training and other essential training.

Monitor performance and provide training on areas that need improvement.

Immediate supervisor obtains feedback from employee regarding duties & responsibilities.

Who: Immediate Supervisor

When: First Year

What: Perform annual evaluation for employee.

Establish interaction with employee regarding performance evaluation.

Seek out to employee any feedback on how their job can be performed more efficiently.

Who: Immediate Supervisor

ESTABLISH HUMAN RESOURCE PROGRAM

What: Request for list of employees retiring for the next 5 years and then 5 to 10 years.

Consider hiring Management Analysts to perform non-accounting duties.

Who: Deputy Financial Manager

When: Annually

What: Improve Recruitment Process

Request from existing employees to solicit from friends and families interested potential applicants for the vacancies.

Who: DFM Office

When: As Needed

What: Advertise on local newspapers announcements and department websites.

Who: DFM Office

When: As Needed

What: Establish Individual Development Plan

Track all training each employee attended.

Who: DFM Office

When: Ongoing

ESTABLISH STANDARD OPERATING PROCEDURES

What: Each Management Analysts to be assigned to do SOP's for each branch.

Management Analyst will interview each employee and document all procedures for each task.

MA will prepare flow chart of each task.

General Accounting Supervisor will review draft of SOP's for respective branch.

Who: Management Analyst, General Accounting Supervisor

When: Ongoing

REPUBLIC OF THE MARSHALL ISLANDS

[The Republic of the Marshall Islands' Action plan is forthcoming...]

REPUBLIC OF PALAU

- 1 Revise Personnel Office mission statement
Elbuchel, Secilil (BPSS) (31-Dec-08)
- 2 Include onboarding procedures in civil service rules and regulations
MOF, BPSS & Hermana (31-Jan-09)
- 3 Revise civil service rules and regulations
MOF, BPSS (31-Jan-09)
- 4 Revise/revisit evaluation and personnel application forms
MOF, BPSS & Hermana (31-Mar-09)
- 5 Work with Grad School to review financial procedures manual and do finance office
assessment PITI (Debbie Milks & Stephen Latimer)
MOF, BNT, Ruth & Hermana (31-Mar-09)
- 6 Desk Audits PITI (Debbie Milks & Stephen Latimer)
MOF, BNT, Ruth & Hermana (31-Mar-09)

UNITED STATES VIRGIN ISLANDS

Collaborative Action Plan with Department of Finance (DOF)/Department of Personnel (DOP)/Department of Labor (DOL)

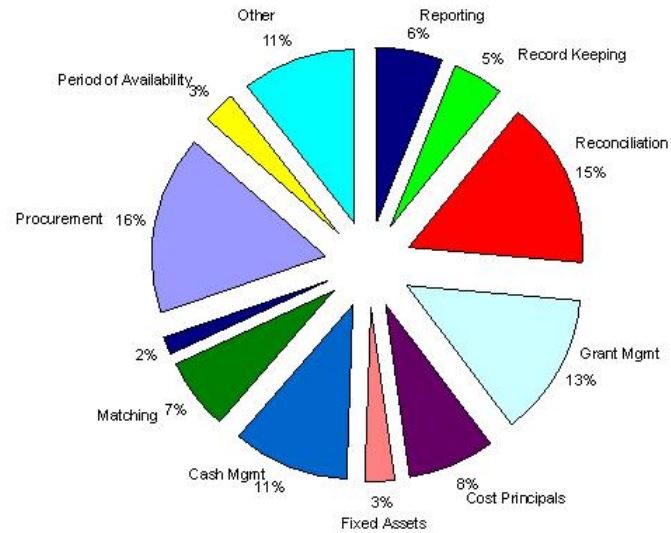
Objective: To work with our Department of Personnel (DOP) to create an action plan to attract and retain qualified employees into the Department of Finance (DOF) and outlying departments and agencies who will improve the transparency of financial reporting and create an environment where relevant, reliable and timely financial data is furnished to decision makers as a matter of routine. This initiative could be beneficial to all departments and agencies within the Government of the Virgin Islands (GVI) as we transform our workforce from transactional task oriented to financial analysts and business partners.

Action	Single Point Accountability (SPA)	When
Mount an aggressive marketing campaign to lure college educated, accomplished Virgin Islanders to return home in supervisory capacities either in the DOF or outlying departments and agencies to assume fiscal management roles	Department of Finance	March 31, 2009
Hire inexperienced entry level accountants and management information systems personnel; provide aggressive training and education to bring competence to required levels by using proven on-boarding strategies that nurture core competencies and retain talented individuals within government	Department of Finance	March 31, 2009
Employ a proactive strategy that recognizes that more use of technology will allow increased pay for new hires, while coupled with cost cutting measures that can be achieved by attrition.	Department of Finance	March 31, 2009

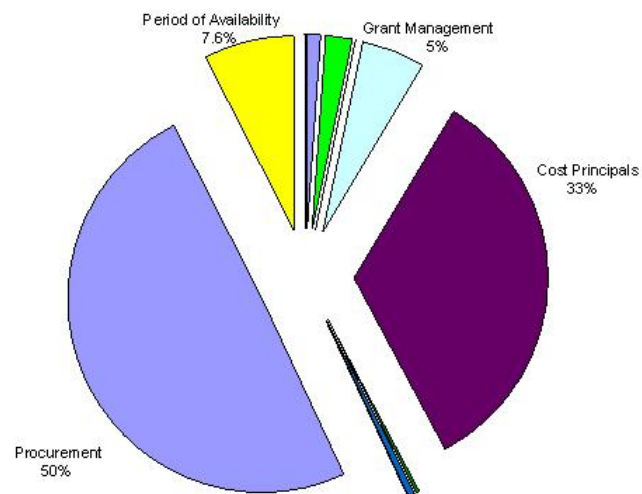
Audit Analysis December 2008



**U.S. Insular Governments
Audit Finding Category by Number of Findings
Total Findings: 257
FY2007 Audits
(Virgin Islands--FY2005)**

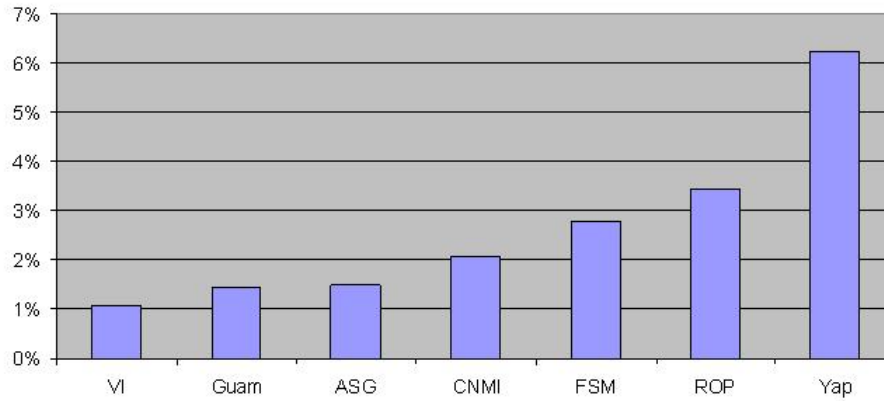


**U.S. Insular Governments
Audit Finding Category by Questioned Costs
Total Q.C. \$13.2M
FY2007 Audits
(Virgin Islands--FY2005)**



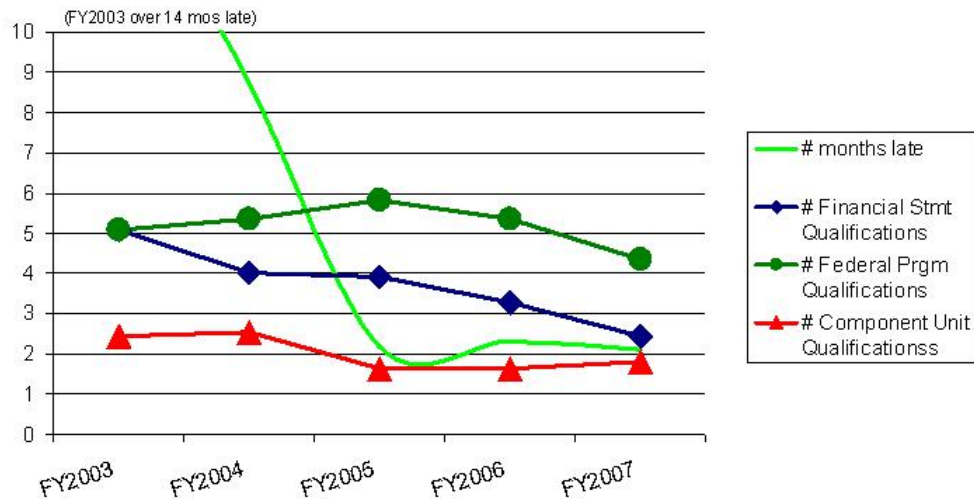
How much work does each employee handle?

% of total government expenditures per finance employee



Results of Audit Improvement Project

Average of reporting governments



SAMPLE OF CASH ACCOUNT FINDINGS FY2007 AUDITS

Finding No. 05-01

The reconciliations of all Government of the United States Virgin Islands (the Government) bank accounts as of September 30, 2005 were not completed until more than six months after the end of the fiscal year

American Samoa Government
All Programs - Entity-wide

- Bank reconciliations of the high court operations were not always completed and approved on a timely basis.
- Trial balances were not closed or reconciled in a regular or timely manner throughout or at the year end.

REPUBLIC OF PALAU

Cash

Finding No. 2007-5

Criteria: Bank accounts should be reconciled and reviewed on a monthly basis and reconciling differences should be resolved. Adjustments should be reviewed and approved prior to posting to the general ledger.

Condition: An examination of the monthly bank reconciliations noted the following:

1. There was no evidence that the general account no. 108 bank reconciliation for October 2006, January 2007, April 2007 and July 2007 was reviewed by other than the preparer;
2. A variance of \$4,110 exists between the July 2007 general account no. 108 reconciled bank balance and the book balance and it was not possible to determine if the difference represents unidentified voided checks.
3. There was no evidence that adjustments were reviewed and approved prior to general ledger posting.

An examination of Judiciary cash noted that a checking account was overstated by \$216,000. In addition, no cash cut-off procedures were utilized as of September 30, 2007. An audit adjustment was proposed to correct this condition.

The checking account of a foreign based office was not reconciled during the entire fiscal year 2007.

REPUBLIC OF THE MARSHALL ISLANDS

Finding No. 2007-13

Cash and Investment Balances

Criteria: Bank reconciliations should be performed on a monthly basis and in a timely fashion, and be independently reviewed for accuracy.

Condition: Three months subsequent to September 30, 2007 (December 31, 2007), bank reconciliations were not completed by the Ministry of Finance for the following cash and investment accounts:

<u>G/L Acct #</u>	<u>Account Name</u>	<u>G/L Balance</u>
300614-19060	NCT Investments	\$ 1,244,135
300617-15030	Investment - MIDB	\$ 4,638,849
300618-15020	Trust Fund - FHB	\$ 41,627,147
800405-12062	Imprest Account ADB Loan # 1791	\$ 22,268
950000-12010	Imprest Fund - Fiji Embassy	\$ 19,700
950000-12020	Imprest Fund - Tokyo Embassy	\$ 100,000
950000-13010	BOG - General Fund General Account	\$ (4,234,313)
950000-13015	BOMI - General Fund General Account (Ebeye)	\$ 769,423
950000-13020	BOMI - General Fund Payroll Account	\$ (66,235)
950000-13025	Payroll Clearing Account	\$ (2,330)
950000-15020	Cash and Investments - MIITF	\$ 2,500,000
950000-15040	BOMI - TCD MIMRA	\$ 58,828
950000-15070	FHB - TCD Credit Card	\$ 55,000

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Cash and Cash Equivalents

Finding No. 2007-4

Criteria: Bank reconciliations should be performed in a timely manner.

Condition: During the fiscal year ended September 30, 2007, bank reconciliations for the following accounts were prepared two to three months after month end.

<u>Bank Code</u>	<u>Account Name</u>
11190	Treasury (DOF) Imprest Fund
11830	Law Revision Commission Imprest Fund
11570	Federal Grants Fund
11520	Credit Card
11480	Lottery Commission Imprest Fund
11320	Las Fiesta Revolving Imprest Fund
11180	Guam Operation Imprest Fund
11170	Guam Medical Referral Imprest Fund
11430	General Fund
11410	Special Disability Imprest Fund
11230	Food Stamps
11130	LNO Hawaii - Medical Referral
11120	LNO Hawaii - Operation

Further, book reconciling items identified during the monthly bank reconciliation process are adjusted only at year end.

**FEDERATED STATES OF MICRONESIA
NATIONAL GOVERNMENT**

Finding No. 2007-18 – Cash and Liability Reconciliations

Criteria: Drawdowns received should be timely identified and be disbursed to the entitled State. Furthermore, financial and programmatic records should be maintained on file for at least three years.

Condition: We could not determine that timely reconciliations of the federal holding account occur. A reconciliation identifying balances due per state was not provided. Moreover, transactions in this cash account were not completely accounted for in the National Government's accounting records. The cash and accounts payable balances were only updated by reversing the prior balance and recording the ending balance. Moreover, in the prior year as well, although a schedule was provided, underlying documentation to allow verification of the schedule has not been provided to the date of this report.

<u>Beginning</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Ending</u>
\$961,881	\$18,100,749	\$18,647,756	\$414,874

Cause: It appears that reconciliation and identification of the specifics of the cash account have not yet occurred.

Finding No. 2007-26 – Timely Reconciliation of Accounts

Criteria: A functioning internal control requires timely reconciliation and identification of accounts, especially those with abnormal balances.

Condition:

1. The National Government provided several adjusting entries in May 2008 to correct and reconcile various accounts including accounts payable, accounts receivable with an offset against cash account. The subsequent reconciliation resulted to unidentified cash difference of \$36,690 in the general checking account.

STATE OF CHUUK

Finding No. 2007-09 – Cash

Criteria: Cash accounts should be reconciled in a timely manner. Additionally, the reconciliation should be made available for examination.

Condition: For the following accounts, no bank reconciliation was provided.

<u>Account No.</u>	<u>Amount</u>
10-107	\$ 36,425
10-121	714
10-135	586

Cause: While we noted substantial improvements in bank reconciliation maintenance after year end, it does not appear that the above accounts were reconciled.

Effect: The condition may result in a potential misstatement of cash.

Prior Year Status: The above conditions are reiterative of prior year findings.

Recommendation: The State should continue to strengthen internal controls over ensuring that monthly bank reconciliations are performed in a timely manner and that reconciling items are resolved and corrected in the following month.

Bank Recon & Internal Control 101

- **Consequences of missing disbursements**
 - **Unrecorded expenditures**
 - **Federal grants**
 - **Budgetary concerns**
 - **Payables & cash forecasting**
- **Consequences of missing receipts**
 - **Unrecorded revenues**
 - **Federal grant receivables**
 - **Tax collections**
 - **CMIA implications**
- **Detecting fraud**

Keeping up all year long

- **What types of activities do you and your office do to prepare for your annual financial audit?**
- **Which activities should be performed routinely and which are strictly year end audit related?**
- **Does your office have to catch up with routine activities in order to be ready for the audit?**
- **What procedures, management techniques, resources would help make these tasks more routine during the year?**
- **What constraints prevent your office from routinely performing the tasks?**
- **What is one thing you could do now in your office to be better prepared for next year's audit?**

Performer and A.F.T.E.R
Updates

Prepared and Presented by Frank Crawford, CPA
Crawford & Associates, P.C.

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frank@crawfordcpas.com

Topics for today

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

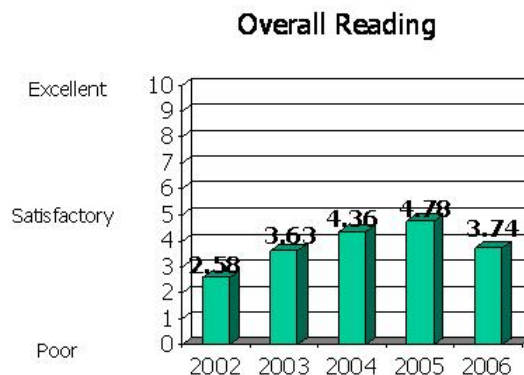
A brief review...

- 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

Update...

- Most of the governments that are here today are now current with the issuance of the 2007 financial statements, and therefore have a current *Performer* with at least five comparative years
- Let's look at the most recent *Performer* score for each

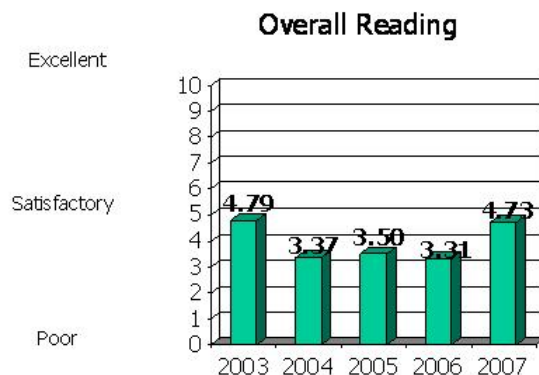
VI Performer® Reading



VI A.F.T.E.R.

	2002	2003	2004	2005
Number of F.S. Opinion Qualifications/Exceptions	12	11	10	9
Number of Major Federal Program Qualifications/Exceptions	5	3	3	3
Number of F.S. Findings				
A. Internal Control and Compliance	0	1	1	1
B. Internal Control Only	2	2	2	2
C. Compliance Only	1	0	0	0
TOTAL	3	3	3	3
Percentage of Findings Repeated	100%	100%	100%	100%
Number of A-133 Findings				
A. Internal Control and Compliance	45	13	16	36
B. Internal Control Only	1	40	15	0
C. Compliance Only	11	12	1	2
TOTAL	57	65	32	38
Percentage of A-133 Findings Repeated	70%	53.8%	71.9%	47.4%
Number of months after Y/E the F.S. were Released	21	21	24	30
Number of Qualifications/Exceptions Related to C.U.	3	3	6	4
\$ of Questioned Costs-Current Year	\$6,192,702	\$2,678,871	\$478,569	\$9,056,788
\$ of Questioned Costs- Cumulative	Unable to determine	Unable to determine	Unable to determine	Unable to determine
\$ of Questioned Costs Resolved - Current Year	Unable to determine	Unable to determine	Unable to determine	Unable to determine

Chuuk Performer® Reading

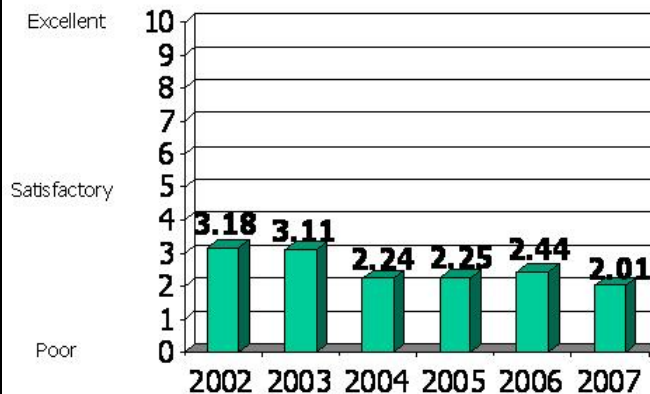


Chuuk A.F.T.E.R.

	2003	2004	2005	2006	2007
Number of F.S. Opinion Qualifications/Exceptions	9	11	12	14	11
Number of Major Federal Program Qualifications/Exceptions	3	2	3	4	1
Number of F.S. Findings					
A. Internal Control and Compliance	0	0	0	0	0
B. Internal Control Only	9	18	12	17	11
C. Compliance Only	0	0	0	0	2
TOTAL	9	18	12	17	13
Percentage of Findings Repeated	11.1%	11.1%	25%	64.7%	18%
Number of A-133 Findings					
A. Internal Control and Compliance	7	12	9	14	8
B. Internal Control Only	0	0	0	0	0
C. Compliance Only	0	0	0	0	0
TOTAL	7	12	9	14	8
Percentage of A-133 Findings Repeated	14.3%	8.3%	0%	50%	7%
Number of months Y/E the F.S. were Released	33	22	9	9.5	9
Number of Qualifications/Exceptions Related to C.U.	2	3	3	2	2
\$ of Questioned Costs-Current Year	\$1,840,358	\$4,101,675	\$1,728,813	\$958,987	\$1,578,943
\$ of Questioned Costs- Cumulative	\$2,634,454	\$6,736,129	\$8,464,942	\$9,423,929	\$9,272,323
\$ of Questioned Costs Resolved - Current Year	\$0	\$0	\$0	\$0	\$1,730,549

CNMI Performer® Reading

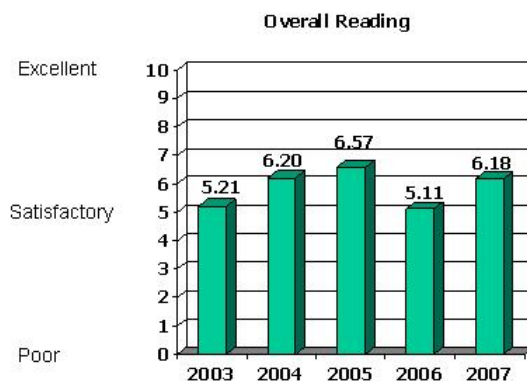
Overall Reading



CNMI A.F.T.E.R.

	2002	2003	2004	2005	2006	2007
Number of F.S. Opinion Qualifications/Exceptions	9	9	9	8	9	10
Number of Major Federal Program Qualifications/Exceptions	3	5	7	8	7	6
Number of F.S. Findings						
A. Internal Control and Compliance	-	-	-	-	2	-
B. Internal Control Only	8	9	10	10	14	10
C. Compliance Only	2	2	1	1	0	1
TOTAL	10	11	11	11	16	11
Percentage of Findings Repeated	100%	81.8%	72.7%	90.9%	75%	82%
Number of A-133 Findings						
A. Internal Control and Compliance	16	16	33	37	36	42
B. Internal Control Only	-	-	-	-	-	-
C. Compliance Only	-	-	-	-	-	-
TOTAL	16	16	33	37	36	42
Percentage of A-133 Findings Repeated	50%	62.5%	39.4%	64.9%	69.4%	46%
Number of months Y/E the F.S. were Released	22	22	18	9	9	9
Number of Qualifications/Exceptions Related to C.U.	3	1	2	2	3	8
\$ of Questioned Costs- Current Year	\$146,207	\$1,309	\$2,700,930	\$718,786	\$1,468,273	\$2,213,809
\$ of Questioned Costs- Cumulative	\$437,953	\$293,088	\$2,848,446	\$3,567,232	\$5,035,505	\$7,249,314
\$ of Questioned Costs Resolved - Current Year	\$119,013	\$146,174	\$145,572	\$0	\$0	\$0

FSM Performer® Reading

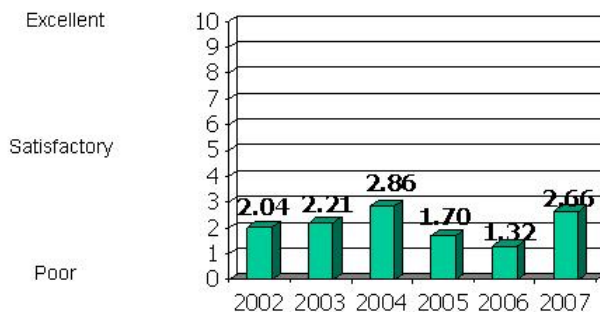


FSM A.F.T.E.R.

	2003	2004	2005	2006	2007
Number of F.S. Opinion Qualifications/Exceptions	6	6	6	6	8
Number of Major Federal Program Qualifications/Exceptions	7	6	6	7	4
Number of F.S. Findings					
A. Internal Control and Compliance	0	0	0	5	0
B. Internal Control Only	8	23	21	6	12
C. Compliance Only	0	0	0	0	1
TOTAL	8	23	21	11	13
Percentage of Findings Repeated	85.7%	8.7%	19%	45.5%	36%
Number of A-133 Findings					
A. Internal Control and Compliance	4	15	20	16	14
B. Internal Control Only	0	1	0	0	0
C. Compliance Only	0	0	0	1	0
TOTAL	4	16	20	17	14
Percentage of A-133 Findings Repeated	25%	6.3%	5%	0%	
Number of months Y/E the F.S. were Released	35	24	12	10	9
Number of Qualifications/Exceptions Related to C.U.	2	2	2	2	2
\$ of Questioned Costs-Current Year	\$1,079,514	\$1,846,420	\$1,914,909	\$1,622,274	\$4,139,445
\$ of Questioned Costs- Cumulative	\$1,937,147	\$3,783,567	\$5,698,476	\$4,639,055	\$6,832,415
\$ of Questioned Costs Resolved - Current Year	\$0	\$0	\$0	\$2,681,695	\$1,946,085

Guam Performer® Reading

Overall Reading

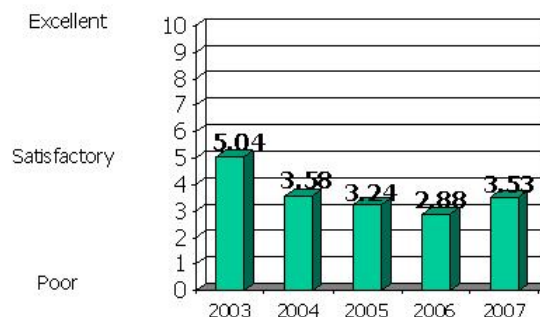


Guam A.F.T.E.R.

	2002	2003	2004	2005	2006	2007
Number of F.S. Opinion Qualifications/Exceptions	18	9	3	2	2	0
Number of Major Federal Program Qualifications/Exceptions	14	12	10	11	13	10
Number of F.S. Findings						
A. Internal Control and Compliance	11	1	0	0	0	0
B. Internal Control Only	54	6	5	3	2	1
C. Compliance Only	0	0	0	1	0	1
TOTAL	65	7	5	4	2	2
Percentage of Findings Repeated	46%	50%	40%	0%	0%	50%
Number of A-133 Findings						
A. Internal Control and Compliance	29	22	16	30	35	24
B. Internal Control Only	15	1	9	0	0	0
C. Compliance Only	0	0	0	0	0	0
TOTAL	44	23	25	30	35	24
Percentage of A-133 Findings Repeated	68%	41%	40%	23.3%	8.6%	2.9%
Number of months Y/E the F.S. were Released	15	14	10	9	9	9
Number of Qualifications/Exceptions Related to C.U.	8	6	2	1	1	0
\$ of Questioned Costs- Current Year	\$4,258,861	\$1,243,982	\$514,486	\$584,348	\$2,773,997	\$2,802,408
\$ of Questioned Costs- Cumulative	\$51,340,337	\$41,600,469	\$25,137,159	\$10,509,029	\$5,760,688	\$7,084,374
\$ of Questioned Costs Resolved - Current Year	\$21,471	\$10,983,850	\$16,977,796	\$15,212,478	\$7,522,338	\$1,478,722

Kosrae Performer® Reading

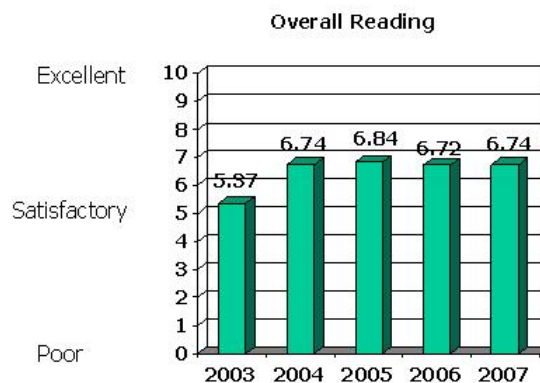
Overall Reading



Kosrae A.F.T.E.R.

	2003	2004	2005	2006	2007
Number of F.S. Opinion Qualifications/Exceptions	5	4	4	0	0
Number of Major Federal Program Qualifications/Exceptions	2	3	3	3	2
Number of F.S. Findings					
A. Internal Control and Compliance	0	0	0	0	0
B. Internal Control Only	7	9	11	8	3
C. Compliance Only	0	0	0	0	1
TOTAL	7	9	11	8	4
Percentage of Findings Repeated	71.4%	44.4%	27.3%	25%	0%
Number of A-133 Findings					
A. Internal Control and Compliance	2	9	11	8	8
B. Internal Control Only	0	0	0	0	0
C. Compliance Only	0	0	0	0	0
TOTAL	2	9	11	8	8
Percentage of A-133 Findings Repeated	0%	11.1%	0%	62.5%	38%
Number of months Y/E the F.S. were Released	30	21	9	9	9
Number of Qualifications/Exceptions Related to C.U.	1	1	1	0	0
\$ of Questioned Costs- Current Year	\$103,493	\$237,645	\$462,459	\$694,514	\$162,753
\$ of Questioned Costs- Cumulative	\$175,631	\$413,276	\$875,725	\$1,506,567	\$1,553,913
\$ of Questioned Costs Resolved - Current Year	\$0	\$0	\$0	\$63,682	\$115,407

Pohnpei Performer® Reading

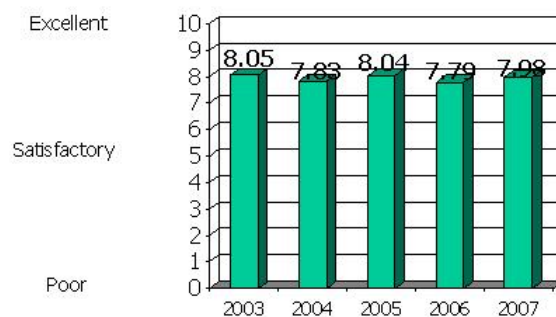


Pohnpei A.F.T.E.R.

	2003	2004	2005	2006	2007
Number of F.S. Opinion Qualifications/Exceptions	9	5	0	0	0
Number of Major Federal Program Qualifications/Exceptions	2	2	2	2	2
Number of F.S. Findings:					
A. Internal Control and Compliance	0	0	0	0	0
B. Internal Control Only	7	7	5	0	0
C. Compliance Only	0	0	0	0	0
TOTAL	7	7	5	0	0
Percentage of Findings Repeated	25.6%	57%	20%	0%	0%
Number of A-133 Findings:					
A. Internal Control and Compliance	3	5	2	6	4
B. Internal Control Only	0	0	0	0	0
C. Compliance Only	0	0	0	0	0
TOTAL	3	5	2	6	4
Percentage of A-133 Findings Repeated	0%	0%	0%	0%	17%
Number of months Y/E the F.S. were Released	27	17	9	9	9
Number of Qualifications/Exceptions Related to C.U.	4	5	0	0	0
\$ of Questioned Costs- Current Year	\$0	\$80,721	\$0	\$0	\$0
\$ of Questioned Costs- Cumulative	\$230,664	\$311,385	\$80,271	\$0	\$0
\$ of Questioned Costs Resolved - Current Year	\$777,560	\$0	\$230,664	\$80,721	\$0

Yap Performer® Reading

Overall Reading

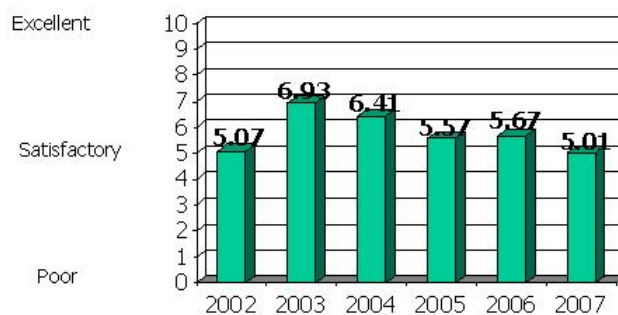


Yap A.F.T.E.R.

	2003	2004	2005	2006	2007
Number of F.S. Opinion Qualifications/Exceptions	1	2	2	1	2
Number of Major Federal Program Qualifications/Exceptions	3	4	3	4	4
Number of F.S. Findings					
A. Internal Control and Compliance	0	0	4	4	0
B. Internal Control Only	7	7	0	2	0
C. Compliance Only	0	0	0	0	1
TOTAL	7	7	4	6	1
Percentage of Findings Repeated	57.1%	0%	75%	66.7%	17%
Number of A-133 Findings					
A. Internal Control and Compliance	6	5	3	5	11
B. Internal Control Only	0	0	0	2	0
C. Compliance Only	0	0	0	0	0
TOTAL	6	5	3	7	11
Percentage of A-133 Findings Repeated	16.7%	20%	33.3%	0%	14%
Number of months after Y/E the F.S. were Released	26	19	9	9	9
Number of Qualifications/Exceptions Related to C.U.	1	1	1	1	1
\$ of Questioned Costs-Current Year	\$101,558	\$33,196	\$22,008	\$576,358	\$1,282,244
\$ of Questioned Costs- Cumulative	\$400,253	\$378,679	\$292,920	\$869,278	\$2,036,443
\$ of Questioned Costs Resolved - Current Year	\$444,557	\$54,770	\$107,767	\$0	\$115,079

ASG Performer® Reading

Overall Reading

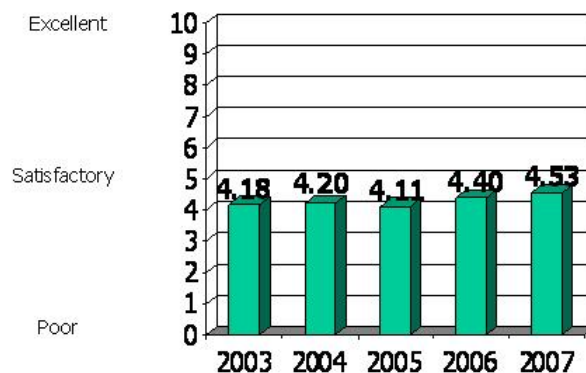


ASG A.F.T.E.R.

	2002	2003	2004	2005	2006	2007
Number of F.S. Opinion Qualifications/Exceptions	14	14	12	9	7	7
Number of Major Federal Program Qualifications/Exceptions	8	9	15	13	9	8
Number of F.S. Findings						
A. Internal Control and Compliance	6	6	6	7	7	7
B. Internal Control Only	0	0	0	0	0	0
C. Compliance Only	0	0	0	0	0	0
TOTAL	6	6	6	7	7	7
Percentage of Findings Repeated	100%	100%	100%	100%	100%	100%
Number of A-133 Findings						
A. Internal Control and Compliance	22	24	24	20	11	15
B. Internal Control Only	0	0	0	0	0	0
C. Compliance Only	3	1	0	0	0	0
TOTAL	25	25	25	20	11	15
Percentage of A-133 Findings Repeated	100%	56%	Unable to determine	Unable to determine	Unable to determine	Unable to determine
Number of months after Y/E the F.S. were Released	28	22	18	9	12	11
Number of Qualifications/Exceptions Related to C.U.	2	2	2	1	3	3
\$ of Questioned Costs-Current Year	\$114,125	\$211,484	\$51,076	\$42,673	\$102,041	\$297,069
\$ of Questioned Costs- Cumulative	Unable to determine	Unable to determine	Unable to determine	Unable to determine	Unable to determine	Unable to determine
\$ of Questioned Costs Resolved - Current Year	Unable to determine	Unable to determine	Unable to determine	Unable to determine	Unable to determine	Unable to determine

RMI Performer® Reading

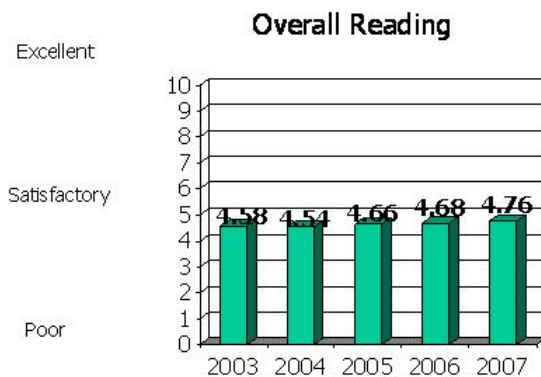
Overall Reading



RMI A.F.T.E.R.

	2002	2003	2004	2005	2006	2007
Number of F.S. Opinion Qualifications/Exceptions	11	10	10	5	2	0
Number of Major Federal Program Qualifications/Exceptions	2	7	2	3	3	3
Number of F.S. Findings						
A. Internal Control and Compliance	-	1	-	2	0	0
B. Internal Control Only	17	12	2	1	0	3
C. Compliance Only	4	3	3	-	0	0
TOTAL	21	16	5	3	0	3
Percentage of Findings Repeated	48%	63%	100%	100%	0%	0%
Number of A-133 Findings						
A. Internal Control and Compliance	11	16	9	10	10	12
B. Internal Control Only	-	1	-	-	0	0
C. Compliance Only	-	-	-	-	0	0
TOTAL	11	17	9	10	10	12
Percentage of A-133 Findings Repeated	82%	41%	33.3%	20%	30%	8%
Number of months after Y/E the F.S. were Released	18	7	8	9	9	9
Number of Qualifications/Exceptions Related to C.U.	7	5	4	3	2	0
\$ of Questioned Costs- Current Year	\$1,215,792	\$3,371,559	\$4,645,493	\$2,151,846	\$408,451	\$710,185
\$ of Questioned Costs- Cumulative	\$7,196,339	\$10,962,261	\$15,421,303	\$10,694,193	\$5,735,163	\$1,395,477
\$ of Questioned Costs Resolved - Current Year	\$2,936,746	\$1,605,637	\$186,451	\$5,760,115	\$5,326,712	\$5,062,979

Palau Performer® Reading



Palau A.F.T.E.R.

	2003	2004	2005	2006	2007
Number of F.S. Opinion Qualifications/Exceptions	0	0	0	0	0
Number of Major Federal Program Qualifications/Exceptions	5	5	9	4	5
Number of F.S. Findings					
A. Internal Control and Compliance	6	7	6	5	0
B. Internal Control Only	0	2	6	8	11
C. Compliance Only	0	0	0	0	2
TOTAL	6	9	12	13	14
Percentage of Findings Repeated	16.7%	11.1%	50%	30.8%	71%
Number of A-133 Findings					
A. Internal Control and Compliance	6	13	31	15	7
B. Internal Control Only	0	0	0	0	5
C. Compliance Only	0	0	0	0	0
TOTAL	6	13	31	15	12
Percentage of A-133 Findings Repeated	16.7%	7.7%	32.3%	13.3%	67%
Number of months after Y/E the F.S. were Released	21	14	9	9	9
Number of Qualifications/Exceptions Related to C.U.	0	0	0	0	0
\$ of Questioned Costs- Current Year	\$284,274	\$320,543	\$331,204	\$99,755	\$63,691
\$ of Questioned Costs- Cumulative	\$592,481	\$827,807	\$1,184,207	\$993,651	\$801,692
\$ of Questioned Costs Resolved - Current Year	\$0	\$85,217	\$5,374	\$290,311	\$255,630

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 Q Participant Comments on the Changing Role of the Finance Office

TEAM 1

- Automation
 - Get away from paper
 - Scan documents
 - Everyone is using the same system—discontinue stand alone systems
- Decentralization
 - On line processing requisitions
 - How to read and manage their accounts
- Manage Resources
 - Have department head manage their budget
 - Be responsible to Legislature for line item budgets
- Monitor cash flow
 - Ensure that everyone is reconciling
 - Have to slow down allotments if necessary

TEAM 2

- Technological evolution from manual labor to automation
 - No more green bar with white out
- Change the mode of finance from Santa Claus to the Grinch
 - Having to tighten belts
- Finance officers are becoming consultants running federal programs instead of program managers
 - Questioned costs are explained by finance
 - Finance has to take a bigger role in processing and managing grant funds

TEAM 3

OLD

Transaction processing
Control of data and information

Manual operations
Fiscal police

NEW

Gatekeeper for decentralized processing
Now are analysts of finance information
More like an auditor's role—compliance
Automated processes
Become partners with departments & agencies

DOA Guam wants to be able to assist some of the Component Units with cash flow and other financial operations. Helped set up a system for the hospital to arrange for major payers to pay twice a month to match with the payroll cash needs. But they need a legal mandate to allow them to get into other agencies.

Manual vs automated. What they really need to do right now is gain Excel skills to enable them to more easily analyze what is coming from the automated financial systems.

TEAM 4

OLD

Write checks —————→

Data providers —————→

Same old, same old —————→

Manual processes —————→

NEW

Make sure checks are well spent

Part of decision makers (analysts)

Performance indicators need to look at outcome

Automated system
(even though some staff still want to use manual)

A lot of money is spent on the financial audit where the audit is concentrated, but the great amount of funds is spent in health and education and need to set up reviews and audits of their performance.

Government Accounting Update: Accounting Issues Facing the Insular Governments

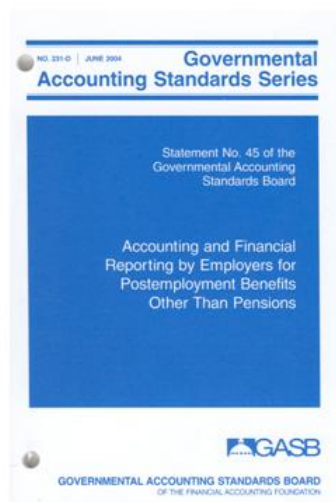
IGFOA Conference
Graduate School USDA
Presented by Frank Crawford, CPA
Crawford & Associates, P.C.
www.crawfordcpas.com
frank@crawfordcpas.com

GASB OPEB Standards

Statements 45 and 43

2

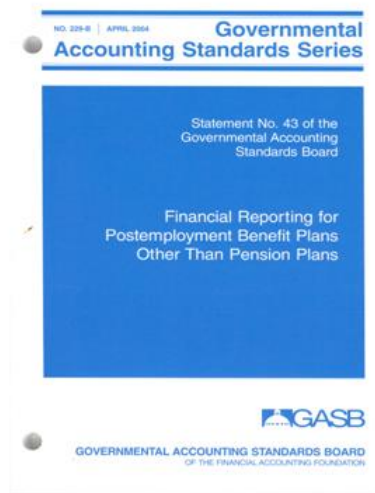
Statement 45 (for Employers)



- 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

Statement 45: measurement and recognition

5

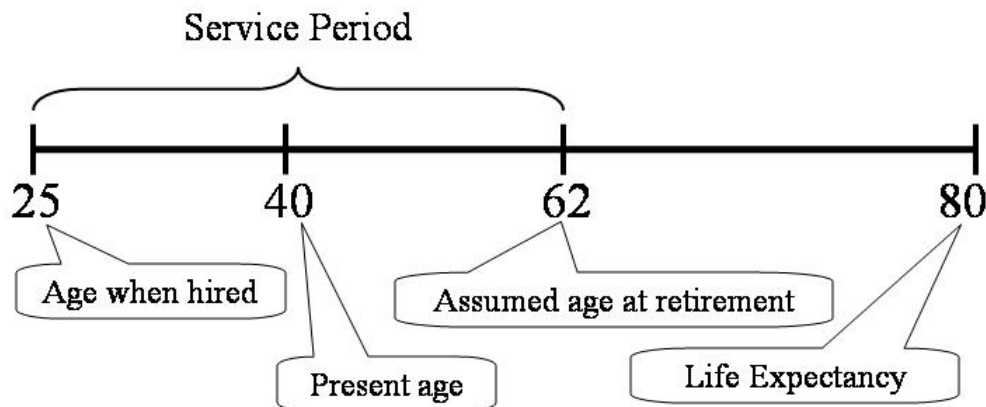
Broad measurement steps

- 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

6

Measurement approach illustrated

Employee Age Timeline



Measurement approach illustrated

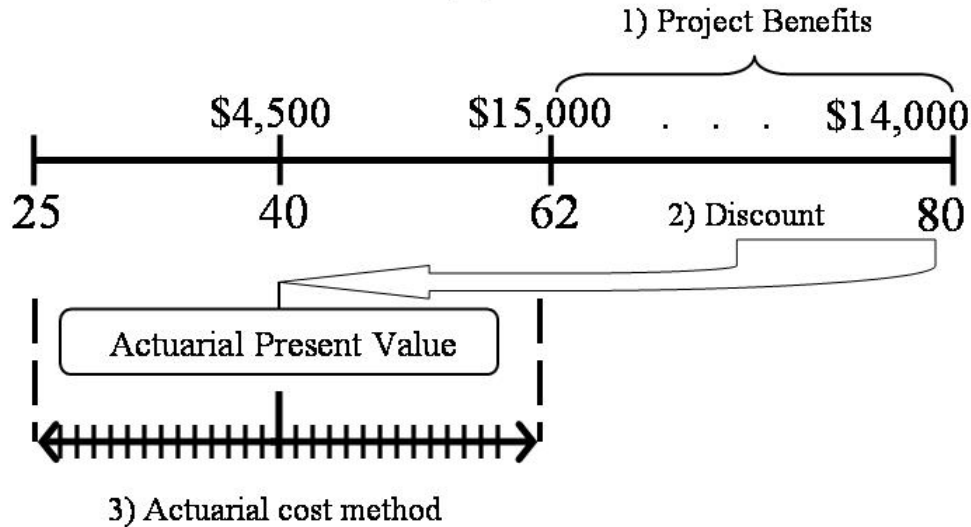


Illustration of Funded Status Information

	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)	-0-	9,000,000
Unfunded actuarial accrued liabilities (UAAL) (a-b)	13,500,000	4,500,000
Funded ratio (b/a)	0.0%	66.7%
Covered payroll (c)	\$7,600,000	\$7,600,000
UAAL as a % of covered payroll (a-b/c)	177.6%	59.2%

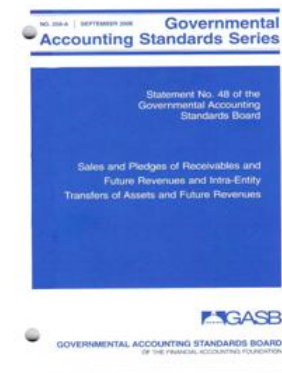
Effective Dates

- 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

10

Statement No. 48

**Sales and Pledges of
Receivables and
Future Revenues and
Intra-Entity Transfers
of Assets and Future
Revenues**



11

Sales and Pledges-Scope

- Government *receives proceeds* in exchange for the rights to future cash flows from:
 - Receivables:
 - Delinquent property taxes
 - Mortgages
 - Student loans
 - Future Revenues

12

Statement 49 — Accounting and Financial Reporting for Pollution Remediation Obligations

13

Legal Liability Standards

- **Varies by state and law**
 - Many are similar to Superfund
- **Liable under Superfund—**
 - Current and previous site owners and operators
 - Disposers
 - Transporters

14

Scope

- **Pollution REMEDATION Obligations**
 - Excludes *prevention or control* obligations
 - Excludes asset retirement obligations—
including landfills (Statement 18)
 - Excludes fines, penalties, toxic torts,
product or process safety outlays (NCGA
Statement 4)

15

Effective Date & Transition

- **Period beginning after December 15, 2007**
- **Measure liabilities at beginning of that period so beginning net assets can be restated**
- **Apply retroactively if you have sufficient objective verifiable information to apply to prior periods**
- **Early application encouraged**

16

GASB Statement No. 50

Pension Disclosures

***An amendment of GASB Statements
No. 25 and No. 27***

17

Pension Disclosures

- **Goal is to conform the pension disclosures with the OPEB disclosures**
- **Notes to financial statements would disclose the funded status of the plan as of the most recent actuarial valuation date.**
 - Defined benefit pension plans also would disclose actuarial methods and significant assumptions used in the most recent actuarial valuation in notes to financial statements instead of in notes to RSI.

18

Effective Date

- **Generally effective for periods beginning after June 15, 2007**

19

Statement No. 51

Accounting and Financial Reporting for Intangible Assets

20

Background

- Paragraph 19 of GASB Statement 34
 - Capital assets include, "land, improvements to land, *easements*, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or *intangible assets* that are used in operations and that have initial useful lives that extend beyond a single reporting period" (emphasis added).

21

Description

- An intangible asset is an asset that possesses all of the following characteristics:
 - Lack of physical substance
 - Nonfinancial nature
 - Initial useful life extending beyond a single reporting period

22

Common Types of Intangible Assets

- Right-of-way easements
- Other types of easements
- Patents, copyrights, trademarks
- Land use rights
- Water rights
- Licenses and permits
- Computer software
 - Purchased or licensed
 - Internally generated

23

Effective Date and Transition

- Exceptions for retroactively reporting intangible assets:
 - Permitted but **not required for *IGIA* and intangible assets with *indefinite useful lives* at transition**
 - Right-of-way easements for land under roads not required to be retroactively reported.
 - Required for all other intangible assets acquired in fiscal years ending after June 30, 1980 by phase 1 or 2 governments
 - Encouraged but not required for all other intangible assets of phase 3 governments

24

Audit Issue:

What impact will SAS 115 have on SAS 112...

25

SAS 115: Mostly a change in form, and not in substance...

- **The technical definition of significant deficiencies has changed...**
 - A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

26

SAS 115: Mostly a change in form, and not in substance...

- **The technical definition of material weaknesses has changed...**
 - A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected on a timely basis.
 - **Note:** There is a reasonable possibility of an event, as used in this Statement, when the likelihood of the event is either "reasonably possible" or "probable," as those terms are used in Financial Accounting Standards Board Statement No. 5, *Accounting for Contingencies*

27

SAS 115: Mostly a change in form, and not in substance...

- Auditors will still evaluate internal control deficiencies for severity using the concepts of likelihood and magnitude....

28

Questions????

29

Appendix S Summary of Conference Evaluations (20 Evaluations Returned)

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 IGFOA Meeting by circling the appropriate number.

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

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
75%	25%	0%	0%	0%

Score: 4.8

- 2) The conference's objectives were substantially met.

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
55%	45%	0%	0%	0%

Score: 4.6

- 3) Logistics for bringing participants to and from Kona were handled satisfactorily.

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
75%	25%	5%	0%	0%

Score: 4.7

- 4) The conference site (hotel) was comfortable and conducive to the meeting.

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
50%	50%	0%	0%	0%

Score: 4.5

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

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
94%	6%	0%	0%	0%

Score: 4.9

- 6) Overall, this conference of the Island Government Finance Officers' Association (IGFOA) was:

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
61%	39%	0%	0%	0%

Score: 4.6

- 7) What sessions of the IGFOA Conference were the most relevant and meaningful to you?

- Bob Lavigna's presentations on recruiting, on-boarding, employee engagement and working with HR office were very relevant and eye opening. HR didn't seem to be that relevant an issue to finance mission at first glance but Bob showed us how most of the HR process is within our control.
- HR sessions
- Understanding / knowing about the new GASB statements. Revisiting the audit improvement plan. HR - Training/Development
- The HR sessions were really helpful – got many ideas that we'd like to implement upon our return such as on-boarding procedures.
- Human Resources, On-boarding and Employee Engagement
- Changing Role of HR in the Finance Office. Changing Role of the Finance Officers.
- HR issues as GVI (Government of the Virgin Islands) tries to move from transactional processing to more analysis and feed back.
- HR
- Audit
- The audit improvement project, discussion on the performeters strategies for maximizing employee engagement.
- The discussions on the HR and presentations by Frank Crawford.
- The HR sessions highlighted the current problems faced in our government. It's clear that this is a problem shared by many governments, especially with changing roles faced in finance.
- HR, changing role of the finance office and accounting issues
- HR presentations

- All were meaningful
- 8) What are the two most important items that you learned during the week, and how will you apply each when you return home?
- Renewal effort to prepare adequately for audit. Discuss with HR role and how HR can better it's services.
 - HR strategies within DOF (Department of Finance) control - discuss with Dept. head to see what we can implement. Audit improvement – do year end reconciliations more often during year; ie: quarterly; plan to deal with component unit audits. Encourage dept. head to request Finance Office Assessment.
 - HR Planning / OPEB updates
 - HR – Implement the possibility to automate some of the function within or the processing of personnel related forms.
 - On-boarding – This issue to me is very helpful because it really made me think twice on how I currently run my personnel office and what I plan to change.
 - GASB statements, Audit improvement, HR-employee engagement, Performer
 - On-boarding and changing our personnel mission statement
 - Human Resources - Building a partnership and negotiating with them. Employee Engagement - Empowering/delegating more responsibilities to employees. On-boarding – working with HR to make sure newly hired employees transition is excellent.
 - Finance Officers have to be proactive. The Finance Officers work is important to decision makers.
 - Right fitting my organization with the skills and proficiencies to move DOF (Department of Finance) forward. Reduce my expenditures for payroll cost by attrition.
 - Employee management of productivity
 - The discussions on the financials, audits and performeters were very informative and educational. Seeing the data from the islands also provided a clearer perspective.
 - Recruitment process. Share knowledge with staff.
 - Employee engagement. On-boarding requirement for new employees. I need to strengthen HR participation, partnership and improve employee engagement.
 - On-boarding and Engagement
 - HR: enhance collaboration and changing role of Finance: Influence thinking throughout government as to how everyone views the Ministry of Finance
 - Human Resources – staff awareness on how important their role and commitments are to the organization.
 - Changing Role of Finance Office – Educate customer departments on how important their role is in the flow of finance.

- How to maximize employee engagement. On-boarding effectively
 - On-boarding, Employee Engagement. On-boarding - coordinate with HR to have accounting division to initiate contact and go through the on-boarding process including the employee engagement
 - Preparing for audit or audit preparation. HR as being a partner
- 9) What sessions or aspects during the week were the least relevant and meaningful to you?
- The Accounting Updates - while Frank makes it interesting, nothing much new has occurred, since last meeting. Probably needed for new participants though.
 - Working with HR. Outside of my jurisdiction
 - None – just ask people to be more considerate and not use laptops and/or cell phones.
 - There were no irrelevant topics. All were useful in the management of DOF's resources.
 - The larger discussion on HR covered a lot of information. I think it would be slightly more effective if it could be focused a bit more. Perhaps if the islands had initially identified some issues they would like to address, the session would have been able to focus on these issues.
 - HR recruitment/hiring
 - Government accounting update
 - OPEB
 - All
 - All were relevant and meaningful
- 10) Please list any measurable achievement your government has made as a result of being represented at IGFOA conferences.
- Ongoing effort at cabinet level to get an unqualified audit; Ongoing effort at cabinet level to address audit findings; Able to resolve portion questioned cost regularly.
 - 3 years meeting Single Audit timeline requirement. Substantial reduction in Financial Statement qualifications.
 - Clean audit opinions. Less audit findings/question costs
 - Audit result. Upgrading the knowledge of the supervisor
 - Knowing about the new GASB Statements helps us to prepare. Performer – using the analysis to inform our leaders. Pushing for audit improvement – hearing what the other islands are doing....implementing what they're doing to help us.
 - Participation in ELDP. Continuous unqualified audit opinions
 - Improvements with audit preparation

- Clean audit in 2007. Finance offices being given attention they need to produce results being requested. Technical assistance - consultants assisting in assessment of finance office – pointing to improvements that need to be made. Assists in thinking like a manager engaging in management activities.
- To understand that we do not need to re-invent the wheel, that other governments were a lot worse off than GVI and have changed their circumstances with the help of IGFOA's resources.
- My first time, so I can provide a better report on the result at the next meeting.
- This is my first time to attend IGFOA, so perhaps next year I will have comments.
- Our governments have improved in areas of audit performances
- Increased awareness among counterpart and USDA and DOI. Leadership & new thinking. How to improve audit performance.
- Understanding the audit process.
- Improving our audit performance
- Single audit improvement plan
- Unqualified audit

11) Please provide any other comments concerning the IGFOA Conference that will make future conferences and meetings more meaningful and enjoyable.

- The Financial Office Assessments that have started should result in common areas for improvement that can be encouraged through IGFOA meetings.
- USDA Graduate School staff have always given us flexibility in travel dates and times. We appreciate the extra effort tremendously. Thank you.
- More on measurements / audit issues
- Perhaps extend the invitation to other government agencies. This conference dealt a lot with HR; would've been nice to have HR leadership attend.
- My first time... still need to get in finance, evaluate, assess. Then make decision, but as of now depending on Minister Sadang. But I think the conference is great. Helps all entities.
- Depending on topic or theme, include appropriate people such as HR managers.
- FMIP and Audit Improvement models needs to extend to GVI. Fund balances and reconciliation of such, including probably drafting legislation to remove those no longer needed.
- Great
- More breakouts after each presentation so we can discuss how we can apply at home with help from the presenters.
- I have no comment for improvement. I am satisfied with the Conference.
- Shorter sessions (e.g. half day sessions vs. full day sessions)

- It gets frustrating when others are working on their laptops or i-phones, doing their “regular work”. This is only a 2 ½ day meeting and I think that we should give it our undivided attention. When we’re presenting we feel that what we are doing/saying isn’t important when they are surfing the net or texting.

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