



The IGFOA logo, featuring a stylized blue wave and the text "IGFOA". Below it is a circular logo for "AUSTIN TEXAS 2022" featuring a guitar silhouette and the text "AUSTIN GFOA TEXAS" and "2022".

# GFOA & IGFOA MEETING AGENDA

Island Government Finance Officers' Association

JUNE 4-9, 2022, AUSTIN, TEXAS

# GOALS

The goals of the 2022 GFOA and IGFOA conferences are to:

- Reconvene and reenergize the Island Government Finance Officers' Association and its members.
- Review key issues and ideas presented during the GFOA Conference and discuss applicability to the insular governments;
- Review the insular governments' single audit status for FY20 and FY21; discuss expected delays and strategies to get back on-track.
- Review forthcoming GASB standards applicable to IGFOA members, especially GASB-87 Lease Accounting; and
- Identify key take-aways and follow-up activities for each insular government.



## FRIDAY, JUNE 3, 2022

 Most insular government participants arrive in Austin. The Courtyard and Residence Inn hotels are located in the same building:

 300 E 4th St, Austin, TX 78701

 (512) 236-8008

**COURTYARD**  
BY MARRIOTT



Courtyard by Marriott Austin Downtown/  
Convention Center

**Residence INN.**  
BY MARRIOTT



Residence Inn by Marriott Austin Downtown/  
Convention Center

 **SATURDAY, JUNE 4, 2022**



 **Venue: The Westin Austin Downtown, 310 E 5th St, Austin, TX 78701**

-  Breakfast and Lunch on Own
- 9:00 a.m.  Opening of IGFOA Meeting

Welcoming Remarks

  -  Insular Government IGFOA Representative
  -  Jason Aubuchon, Director, Graduate School USA
- 9:30 a.m.  IGFOA Agenda Review and Participant Introductions

  -  Debbie Milks, CPA and Jason Aubuchon
- 10:00 a.m.  Okay, Let's Talk About Your Single Audits

  -  Debbie Milks, CPA
- 10:45 a.m.  Break
- 11:00 a.m.  GFOA Conference Planning

  -  Debbie Milks, CPA
    - GFOA Session Recommendations
    - GFOA Session Assignments
    - Reporting by Government on 3 Actionable Items on Thursday
- 12:00 p.m.  GFOA Conference Registration (on Own)

  -  Austin Convention Center, 500 E Cesar Chavez St, Austin, TX 78701
    - The Courtyard and Residence Inn hotels are official GFOA hotels. The convention center is a brief five minute from the hotel. We recommend participants complete conference registration for GFOA on Saturday afternoon or Sunday morning, as registration gets quite busy on Monday morning.
-  Dinner on Own

 **SUNDAY, JUNE 5, 2022**



-  Breakfast and Lunch on Own
- 12:00 p.m.  Lunch on Own
- 1:30 p.m.  GFOA Conference Concurrent Sessions Begin

GFOA Conference Keynote Session: Cybersecurity and Public Finance

  - Omid Rahmani is an associate director with Fitch Ratings' U.S. Public Finance Tax-Supported group in Austin. Brian Krebs is an independent investigative reporter who writes about cybercrime at the award-winning Web site KrebsOnSecurity.com.



5:00 p.m. -  
6:30 p.m.



GFOA Welcome Reception

📍 Austin Convention Center, 500 E Cesar Chavez St, Austin, TX 78701

- Enjoy appetizers and beverages and connecting with colleagues and friends while listening to the sounds of Doug Strahan and the Good Neighbors. The reception is complimentary and registered attendees, guests, sponsors, and exhibitors are encouraged to attend.



Dinner on Own



## MONDAY, JUNE 6, 2022



Breakfast and Lunch on Own

8:00 a.m.



GFOA Conference Concurrent Sessions (Continued)

📍 Austin Convention Center, 500 E Cesar Chavez St, Austin, TX 78701

8:30 a.m.



GFOA Conference Keynote Speaker: Dr. Tasha Eurich



- Dr. Tasha Eurich is an organizational psychologist, researcher, and New York Times best-selling author. Her life's work is to help people become the best of who they are and what they do. With a reputation as a candid yet compassionate voice in the self improvement space, Tasha pairs her scientific grounding in human behavior with a pragmatic approach to personal development.

10:30 a.m.



GFOA Conference Concurrent Sessions (Continued)

12:00 p.m.



Lunch on Own.

1:30 p.m.



GFOA Conference Concurrent Sessions (Continued)

5:05 p.m.



GFOA Conference Concurrent Session End



Dinner on Own.



## TUESDAY, JUNE 7, 2022



Breakfast and Lunch on Own

8:30 a.m.



GFOA Conference Concurrent Sessions (Continued)

📍 Austin Convention Center, 500 E Cesar Chavez St, Austin, TX 78701



GFOA Conference Keynote Speaker: Ritu Bhasin



- Ritu Bhasin, LL.B. MBA is the Founder and CEO of bhasin consulting inc. (bci) and an award-winning speaker, author and internationally recognized expert in diversity, equity and inclusion, authentic leadership, anti-racism and personal empowerment for people from equity-seeking communities. Her Amazon bestselling book, The Authenticity Principle, was released in fall 2017.

10:30 a.m.



GFOA Conference Concurrent Sessions (Continued)

12:00 p.m.



Lunch on Own.

1:30 p.m.



GFOA Conference Concurrent Sessions (Continued)

5:05 p.m.



GFOA Conference Concurrent Session End



Dinner on Own

7:00 p.m.



GFOA Closing Event

Austin City Live

The Closing Event will take place on Tuesday, June 7, from 7:00 pm to 10:00 pm at Austin City Live. This includes dessert, beverages, music, dancing, and fun with two local bands, Shinyribs and SKYROCKET. Tickets must be purchased in advance and are not provided by IGFOA. A dessert reception and music will be provided. Attendees, guests, sponsors, and exhibitors are encouraged to attend. Purchase tickets online or submit the conference registration form indicating your ticket quantity to GFOA.



CNMI participant A. Kodep Ogumoro-Uludong at the IGFOA 2019 Summer Conference in Los Angeles, California.



## WEDNESDAY, JUNE 8, 2022

-  Breakfast on Own
- 8:30 a.m.  GFOA Conference Concurrent Sessions (Continued)
  -  Austin Convention Center, 500 E Cesar Chavez St, Austin, TX 78701
- 12:10 p.m.  GFOA Conference Ends
-  Lunch on Own.



## WEDNESDAY, JUNE 8, 2022

- 1:15 p.m.  Continuation of IGFOA Meeting
  -  Venue: The Westin Austin Downtown, 310 E 5th St, Austin, TX 78701
    - IGFOA Agenda Review and Introductions for Newly Arriving Participants
- 1:30 p.m.  Connecting with GFOA and GFOA's Enterprise Resource Planning Resources
  -  Mike Mucha, Deputy Executive Director, GFOA


  - Mike Mucha, GFOA's Deputy Executive Director and the Director of the Research and Consulting Center, will discuss recent GFOA initiatives and share GFOA ERP resources with IGFOA participants.
- 3:00 p.m.  Break
- 3:15 p.m.  Building Employee Engagement in the New Workplace
  -  Bob Lavigna, CPS HR Consulting, LLC


  - COVID-19 has resulted in enormous changes to the workplace. Bob Lavigna, the author of "Engaging Government Employees," will review factors that drive employee engagement, explore the characteristics of the "new world" of work, and share strategies for effective succession planning.
- 5:00 p.m.  Adjourn
- 6:30 p.m.  IGFOA Hosted Group Dinner
  -  Cooper's Old Time Pit Bar-B-Que - 217 Congress Ave, Austin, TX 78701
    - After our Wednesday IGFOA meeting, we will head 5 minutes down the road to enjoy the "Best of the Best" Texas-style barbeque - with great food, great company, and the local flare of Austin!

 **THURSDAY, JUNE 9, 2022**



 **The Westin Austin Downtown, 310 E 5th St, Austin, TX 78701**

- 7:00 a.m.  Breakfast

  - Hosted Breakfast at The Westin Austin Downtown.
- 8:15 a.m.  Continuation of IGFOA Meeting

Agenda Review

  - Review results from Wednesday's discussions and overview of today's Agenda
- 8:30 a.m.  GASB 87 Lease Accounting is STILL Coming

 Chris Pembroke, Crawford and Associates, LLC



• Chris Pembroke, partner at Crawford & Associates LLC, will discuss forthcoming GASB standards which were delayed by COVID-19 and GASB 95. delays. Chris will highlight fiduciary activity accounting and the new financial reporting requirements related to leases.
- 10:30 a.m.  Break
- 10:45 a.m.  GFOA Conference Highlights: Participant Session Reports by Category

Moderators: Debbie Milks, CPA and Jason Aubuchon

  - What were the most important ideas, concepts, issues, or practices you heard about during the GFOA Conference?
  - How do they apply to you and your government?
- 12:00 p.m.  Working Lunch in Insular Government Delegations
-  GFOA Conference Highlights: Participant Session Reports by Category (cont)
- 2:45 p.m.  Break
- 3:00 p.m.  The Executive Leadership Development Program

Monique Wedderburn, Graduate School USA

  - Celebrating the Pacific and USVI ELDP 2022 program graduates;
  - Announcing and recruiting for ELDP 2023
- 3:15 p.m.  Government Report-Outs on 3 Actionable Items
- 3:45 p.m.  Conference Wrap-up

  - Next steps
  - Conference evaluations
- 4:00 p.m.  Adjourn IGFOA Conference.



Representatives from insular governments in the Pacific and Virgin Islands joined together at the IGFOA Winter Meeting in Maui.



Participants at the IGFOA Winter Meeting Kauai.

GFOA Executive Director Chris Morrill at the 2018 summer IGFOA meeting in Los Angeles, California.





Palau delegation at the 2017 Winter IGFOA meeting in Maui.

### AUDIT TIMELINESS

FY20-FY22 Insular Government Audit Issuance Dates

Four insular governments have missed the OMB-extended FY20 audit deadline. Nine insular governments anticipate missing the FY21 audit deadline.

	2020				2021				2022			
	Q1 3/31/20	Q2 6/30/20	Q3 9/30/20	Q4 12/31/21	Q1 3/31/21	Q2 6/30/21	Q3 9/30/21	Q4 12/31/21	Q1 3/31/22	Q2 6/30/22	Q3 9/30/22	Q4 12/31/22
A.SAMOA		●				●						
CNMI						●					?	Jul 2022 (est)
GUAM			●				●					
USVI							●				?	No Estimate
RMI				●						?	Apr 2022 (est)	
PALAU					●						?	No Estimate
FSMNG				●								●
POHNP.				●								●
CHUUK				●								●
KOSRAE				●								●
YAP				●								●
	FY19 Audits Due		FY19 Audits Exten.		FY20 Audits Due		FY20 Audits Exten.		FY21 Audits Due			



## PARTICIPANT LIST

### AMERICAN SAMOA



- **Akenese Lealamanu'a**, Senior Accountant/Administrator, Department of Treasury
- **Andrew Berquist**, IT Manager, Department of Treasury

### COMMONWEALTH OF THE NORTHERN MARIANAS ISLANDS



- **Angelina Phillips**, Technical Financial Analyst, Office of Management and Budget
- **Epiphanio E. Cabrera, Jr.**, State Administrator, Office of Grants Management, Office of the Governor
- **Thomasa DLG Naraja**, Senior Financial Analyst, Department of Finance
- **Tracy Norita**, Director, Revenue & Taxation, Finance, Division of Revenue & Taxation
- **Travis DLG Calvo**, Financial Analyst, Department of Finance

### FSM NATIONAL GOVERNMENT



- **Erick Paul**, Assistant Secretary, FSM Department of Finance & Administration
- **Eugene Amor**, Secretary, FSM Department of Finance & Administration
- **Steve Mendiola Jr.**, Procurement Officer, Department of Finance & Administration

### CHUUK, FSM



- **Jonas Paul**, Director, Department of Finance & Administration

## GUAM



- **Edward Birn**, Director, Department of Administration
- **Krystyna Ilagan**, Accountant II, Department of Administration

## REPUBLIC OF PALAU



- **Chandler Ngirmeriil**, Planning Analyst
- **Darla Babauta**, Chief of Finance & Accounting, Ministry of Finance
- **Darren Fritz**, Senior Budget Analyst
- **Fulda Naito**, Accountant
- **Kaleb Udui**, Minister, Ministry of Finance
- **Lynna Thomas**, Senior Project Specialist
- **Marica Thomas**, Accountant
- **Melissa Mongami**, Accountant
- **Rois Nakamura**, Budget Analyst
- **Shelby Kyota**, Administrative Assistant, Ministry of Health and Human Services
- **Valeria Ngirameketii**, Customs Border Management & Enforcement
- **Weston Ketebengang**, Procurement

## U.S. VIRGIN ISLANDS



- **Bosede Bruce**, Commissioner, Department of Finance
- **Denelle Baptiste**, Senior Performance Manager, Department of Finance
- **Grace Fahie**, Director of Payroll, Department of Finance
- **Jenifer C. O'Neal**, Director, Office of Management & Budget
- **Lydia Magras**, Director, Department of Finance
- **Mekisha Freeman**, Financial Management Officer, Department of Finance
- **Wilfredo Guzman**, Deputy Commissioner, Department of Finance

## RESOURCE CONSULTANTS

- **Chris Pembrook**, CPA, Crawford & Associates, Graduate School USA
- **Debbie Milks**, CPA
- **Mike Mucha**, Deputy Executive Director, GFOA
- **Robert Lavigna**, CPS HR Consulting, Graduate School USA

## GRADUATE SCHOOL USA



- **Ciara Santiago**, Program Specialist, Graduate School USA
- **Jason Aubuchon**, Director, Graduate School USA
- **Monique Wedderburn**, Program Manager, Graduate School USA
- **Steve Somers**, President and Chief Executive Officer

## CONTACT INFORMATION

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