

Island Government Finance
Officers' Association

Winter 2022

Virtual Conference Report



IGFOA

Executive Summary

The Island Government Finance Officers' Association (IGFOA) has met bi-annually for the past 20 years to participate in professional development, focus on network activities, and advance an agenda for improving their respective financial management offices. IGFOA meetings also provide a forum for participants to discuss common issues and strategies and develop a shared plan for training, organizational development, and technical assistance.

The most recent IGFOA meeting was held virtually on March 24, 2022 (a day earlier in American Samoa, Hawaii, and the U.S. Virgin Islands) and primarily concentrated on Insular Government Presentations. Before the meeting, each Island Government received a presentation template along with the request to structure their presentations to include the following:

- FY2020 and FY2021 Audit Status
- FMIS Status
- Reduction in invalid, outdated encumbrances
- COVID Changes, Challenges, and Accomplishments
- Highlighting jurisdictional finance office performance measures

Representatives from 10 insular government jurisdictions—American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands (USVI), the Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau and Yap State, Pohnpei State, and Chuuk State—provided financial updates. The meeting agendas are included in this report as Attachment 1. A complete list of conference participants can be found as Attachment 5.

Opening Remarks:

Mr. Jason Aubuchon, Director of the Pacific and Virgin Islands Training Initiatives (PITI-VITI), began the IGFOA meeting by welcoming participants. He thanked participants for joining the session and asked that, if possible, participants keep their cameras on during the session.

Before reviewing the plan and format of the session, Mr. Aubuchon acknowledged the continued support of the Department of Interior's Office of Insular Affairs (DOI-OIA). He thanked DOI-OIA for their consistent support of PITI-VITI and the IGFOA conference. Mr. Aubuchon also recognized Ms. Debbie Milks, CPA and Mr. Frank Crawford, CPA for their continued support of IGFOA meetings.

To start the meeting, Mr. Aubuchon launched a poll asking participants to share their years of experience in government finance. Island Government presentations began after Mr. Aubuchon shared the schedule, which detailed the plan and order for the meeting.

Island Government Presentations:

Representatives from 10 insular government jurisdictions—American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands (USVI), the Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau and Yap State, Pohnpei State, and Chuuk State—prepared their presentations in advance of the IGFOA conference. Meeting participants were provided a template and were asked to prepare presentations that highlighted the following:

- FY2020 and FY2021 Audit Status
- FMIS Status
- Reduction in invalid, outdated encumbrances
- COVID Changes, Challenges, and Accomplishments
- Highlighting jurisdictional finance office performance measures

Presentations from each insular government are included as Attachments 2a-2i and are summarized below:

American Samoa



- The FY2020 Audit was completed on April 30, 2021. The audit resulted in 1 Federal Qualification, 0 Financial Qualifications, 2 Component Unit Qualifications, and 10 Repeat Findings.
- American Samoa is currently wrapping up fieldwork (virtually), and the FY2021 Audit is expected to be completed by April 30, 2022.
- The government's major challenge this past year was maintaining zero qualifications for the FY2021 Audit.
- American Samoa reported COVID funds have been selected as major grants.
- American Samoa's Financial Management Information System (FMIS) software installation is complete. The expected implementation date to upgrade from One Solution (OS) to Finance Enterprise (FE) is July 2022. Following FE implementation, the next planned step is to introduce the new process and train employees.
- Although the Finance Enterprise interface is different, it is functional and easier to use than the One Solution software. There is no vast learning curve compared to the prior upgrade from IFAS to OS.
- There are no changes to the team's initial plan, and they are still completing the FMIS implementation.
- Introducing the new FE platform to all ASG users is currently on hold because of the COVID lockdown.
- American Samoa reported a 22 percent increase in Travel encumbrances, a 1 percent decrease in Supplies encumbrances, a 257 percent decrease in Construction encumbrances, and an 8 percent increase in All Other encumbrances.
- Remote access to OE was a major change in operations that is likely to remain.
- Incoming funds such as COVID, Stimulus, ARPA, and CTC, with a limited staff to meet the response were reported as the greatest challenges in financial operations over the last couple of years.
- The development of a more cohesive management team was reported as a significant accomplishment

Commonwealth of the Northern Mariana Islands



- The CNMI anticipates completing the final report for the FY2020 Audit by July 2022.
- The FY2019 Audit had additions that were previously recorded, including noncompliance with allowable costs,

cost principles requirements, and existing questions cost. This resulted in a recommendation to bolster periodic reconciliation of the general ledger entries, bank reports, and monthly reconciliations of food coupons (SNAP).

- In response to COVID, communication occurred primarily through e-mail, phone calls, and video messaging.
- Auditors worked with the CNMI to determine the validity of findings. The discussion during interim meetings and before the draft report allowed the office to identify solutions or discuss any missing elements.
- The FY2019 Audit resulted in 4 Federal Qualifications, 4 Financial qualifications, 2 Component Unit Qualifications, and 19 Repeat Findings; these were previously reported in the Summer 2021 IGFOA Meeting.
- The Financial Management Information System (FMIS) Tyler Munis was implemented on October 1, 2022. The migration of accounts resulted in a significant reduction in the number of Business Units. CNMI is currently in the process of completing the mapping of charge codes to projects and accounts.
- FMIS User Training - Power users were requested to attend training and provide input on the end product. On-going trainings and issue-specific virtual meetings are being held to ease government employees' transition to the Tyler Munis system.
- The CNMI team would have requested more guidance from the Tyler Munis implementation team to minimize the unanticipated issues. As a result, additional support from the Tyler Munis staff was requested.
- Significant changes in encumbrances included a 310 percent increase in Personnel, a 198 percent increase in Office Expenses, and a 60 percent decrease in Rentals.
- Operational changes resulting from COVID, including virtual meetings, are likely to remain in operations. Virtual meetings effectively gather key players regardless of location and allow for immediate/emergency "face-to-face" interactions without concern about spreading COVID-19 by gathering in confined spaces.
- Significant operational challenges include the government shutdown, natural disasters, the COVID pandemic, and employee layoffs. The transition to the new FMIS has also presented challenges in new processes and employee adjustment.
- Centralization of the CNMI Department of Finance (DOF) was reported as an accomplishment. The CNMI has recently acquired funding to build a new centralized Financial Economic Resiliency building to house all divisions of the Department of Finance. This allows other government agencies and the community to access financial services provided by DOF in a central location.

Federated States of Micronesia, National Government



- The FY2020 Audit was completed on December 31, 2021. The audit resulted in 0 Federal Qualifications, 0 Financial Qualifications, 0 Component Unit Qualifications, and 0 Repeat Findings.
- FSM National is closing transactions, and the FY2021 is expected to be completed by April 2022.
- A clean opinion is expected on the governmental activities, each significant fund, and the aggregate remaining fund information of the FSM National Government. A possible change may occur with their component units.
- The CFDA 17.225 Unemployment Insurance was previously chosen as a major program and tested in the prior year and not in the current year.
- FSM National reported two non-U.S. companies responded to the FMIS bid announcement; however, they do not have the technical skills and experience required to perform the contract. Another bid is under consideration with the hope that U.S. companies will respond.
- Changes in encumbrances included a 13 percent increase in Travel, a 17 percent increase in Supplies, a 78 percent decrease in Construction, and a 55 percent increase in All Other.
- In response to COVID, FSM reported no significant changes have been made.
- Administration of CFDA 17.225 is a challenge. This is a new federal program, and the team is working to comply with all applicable laws and regulations.
- FSM National reported a notable increase in division-level meetings than in prior years to discuss and develop ideas that improve overall operations.

Federated States of Micronesia, Chuuk State



- The FY2020 Audit was completed on December 31, 2021. The audit resulted in 0 Federal Qualifications, 1 Financial Qualifications, 0 Component Unit Qualifications, and 3 Repeat Findings.
- Chuuk State received audit requests from the auditors in March 2022 and expect to file their completed Audit on or before September 30, 2022, or December 31, 2022.
- The elimination of financial statement qualifications and reduction of findings were reported changes in qualifications.
- The FMIS is up for rebidding, and the final draft will be reviewed by the Department of Finance and Attorney General.
- Changes in encumbrances included a 210 percent increase in Travel, a 9 percent increase in Supplies, a 3 percent decrease in Construction, and a 163 percent increase in All Other
- Chuuk State reported booking claims as a significant challenge in financial operations
- Finance Office reported the resolution of \$32,532 in questioned cost and the elimination of three findings as significant accomplishments.

Federated States of Micronesia, Pohnpei



- The FY2020 Audit was completed on December 31, 2021. The audit resulted in 8 Federal Qualifications, 1 Financial Qualification, 1 Component Unit Qualification, and 8 Repeat findings.
- An audit contract was signed on March 11, 2022, and the audit is expected to be completed by September 2022 instead of June 2022
- Pohnpei State reported that most FY2020 audit qualifications were found right before the audit was issued. The auditor claimed they could not remove the findings because the compliance report was submitted to their partner.
- Pohnpei State anticipates two COVID-19 grants from the US that were more than \$750K to be selected as significant grants.
- Reviewing the revised FMR and awaiting the legal review before making a public notice for the amendments. Any other updates should come from FSM National Government.
- Training will be implemented once the FMIS is procured and implemented.
- Payment of overtime and food will continue since Pohnpei State is still in a lockdown status and continues to repatriate its citizens and essential workers.
- A challenge in response to COVID-19 is the significant increase in the Finance Department's workload, and delayed reimbursement of the CARES ACT grant which will continue until the grant is depleted.
- A significant accomplishment is the timely submission of reporting requirements despite fewer staff (3 staff members left).
- Changes in encumbrances included a 0 percent increase in Travel, a 7 percent decrease in Supplies, a 4 percent decrease in Construction, and a 32 percent increase in All Other Expenses.
- Pohnpei State reported that a problem exists with outstanding travel advances. There are only two payable accountants who process payments and monitor travel for the Police Fund, Medical Revolving, Fisheries, NonUS Grants, and PMO. Payments were not able to clear due to travelers either passing by or leaving the Island. The General Fund remains the highest because of legislature travels. A permanent accountant was recently hired to monitor all travel, reinforce regulations, and reconcile travel as a solution.

Federated States of Micronesia, Yap



- The FY2020 Audit was completed on December 31, 2021. The audit resulted in 0 Federal Qualifications, 0 Financial Qualifications, 1 Component Unit Qualification, and 1 Repeat Finding.
- An FSM-wide Single Audit contract for FY 2021-2023 is finalized. The notice to proceed FY2021 single audit has been issued to Deloitte.
- The Yap State Government requested a six-month extension to December 21, 2022 and informed the FSM Office of Public Auditor that the audit would be submitted by June 2022. The completed FY2021 audit will be filed by Friday, December 9, 2022.
- A challenge remains with the repeated qualifications. Work began two years ago to change the repeated qualification, which is due to external reporting for one of Yap's Component United (Diving Seagull). One option under consideration is to update the Financial Statement from 2010 forward, transferring the assets.
- The \$1.65 M – Compact Sector Unallocated (Stand Alone) is a significant grant.
- The Yap State Government reported the implementation of a new FMIS is long overdue. The project to acquire a new FMIS began in 2018. It is now March 2022. Steps to purchase the system are moving at a snail's pace, which Yap State describes as unacceptable. Delays are due to a new Project Manager and high turnover. A rebid response for software was received in 2021, and an evaluation and selection are yet to be completed. A critical component that must be in place is reviewing and aligning hardware specs to the software.
- The hardware and software training support has been added to the FMIS RFPs. The firm to provide training has not yet been identified nor contracted.
- In planning for the procurement of an FMIS system some requirements may be eliminated and other restrictions may be embedded into the system.
- Changes in encumbrances included a 663 percent increase in Travel, a 30 percent decrease in Supplies, a 4 percent decrease in Construction, and a 32 percent increase in All Other.
- Remote and Zoom meetings are a major change in operations that is likely to remain.
- Significant challenges include activities for the annual audits, which are completed remotely, the late completion of the FY2021 Audit, and running financial processes on an outdated system due to late delivery and implementation of new FMIS.
- FY2020 is the first time the Yap State Government has had a ZERO Questioned Costs.

Guam



- The FY2020 Audit was completed on June 1, 2021. The audit resulted in 9 Federal Qualifications, 0 Financial Qualifications, 0 Component Unit Qualifications, and 7 Repeat Findings.
- The FY2021 Audit is ongoing with a target completion date of May 31, 2022.
- Challenges include FMS software issues, balance discrepancies, new financial assistance programs, increased reporting, advanced funding, and disbursement tracking.
- Coronavirus Emergency Supplemental Funding Program, Unemployment Insurance, Coronavirus Relief Fund, and American Rescue Plan Act (ARPA) are major grants.
- The FY2021 Government-wide audit is currently pending with a target completion date of May 31, 2022.
- The Single Audit target completion date is May 30, 2022, the Solid Waste Fund is targeted to be completed on March 31, 2022, and the Guam Highway fund target completion is March 31, 2022.
- A request for a Proposal (RFP) for a new FMIS has been issued, and proposal responses have been received and are under review. The target completion for the implementation of the FMS is late April 2022.

- The support and training options will be reviewed and evaluated for the proposal selection process.
- Guam has Identified FMIS transition team members and mandated requirements for incorporation into the new FMIS to ensure compliance.
- Changes in encumbrances included a 592 percent increase in Building Rent, a 100 percent decrease in Capital, a 141 percent decrease in Construction, a 329 percent increase in Equipment, a 15,367 percent increase in Miscellaneous, a 421 percent increase in Power, a 65 percent decrease in Supplies, and 988 percent increase in Communication and 349 percent increase in Water.
- The submission of electronic documents via email and Sharepoint® Digital signature requirements for staff are several operational changes that are likely to remain.
- Data storage limits, technology literacy, hardware and software limitations, increased network traffic, and vulnerabilities are challenges.
- Guam highlighted DOA's successful disbursement of financial aid to thousands of individuals and businesses while maintaining government financial operations is a significant accomplishment.

The Republic of the Marshall Islands



- The FY2021 Audit draft was received on March 18, 2022, and management's response and corrective action plan are still ongoing.
- Auditors typically present findings and question costs during interim meetings before the draft report.
- The completion date for the FY2021 is yet to be determined. The RMI is currently in the planning stage. The Trial Balances for RMI and most component units were submitted in January 2022; however, 2 Component Units have caused a delay.
- A new FMIS vendor has already been selected, and Bisan is currently in its system development stage.
- The FMIS tender also includes a training component that the vendor will provide to upskill and transfer systems knowledge.

The Republic of Palau



- Fieldwork has begun on the FY2020 Audit; however, Palau has requested an extension to April 30, 2022, and may have to ask for the 2nd extension due to the late outbreak of COVID in January and hosting of the April 2022 Our Oceans Conference.
- Auditors usually present their findings as soon as they come across a potential finding.
- The FY2021 Audit has not started as the FY2020 is still ongoing.
- The WIOA that disbursed the PUA/FPUC is classified as a major grant.
- The FMIS has been implemented and is operational. Palau has had five sessions on ACFR statement builder training and has one additional session scheduled for April 07, 2022.
- Palau requested and received approval for 5-year maintenance, support, and training with their grant. This is the 3rd year.
- With the Tyler MUNIS system connecting projects to the general ledger is important. Palau is having a hard time reconciling projects to the public ledger, and this is a leading reason why the FY2020 Audit has been delayed.
- Changes in encumbrances included a 52 percent decrease in Travel, a 51 percent decrease in Services, a 42 percent decrease in Repairs and Rentals, a 12 percent increase in Supplies, and 76 percent increase in Construction and a 5679 percent increase in Property and a 20 percent increase in All Other.
- Accepting scanned copies of supporting documents and having the department maintain the originals for audit purposes is an operational change that is likely to remain. This new process saves time and space for filing hard copies of supporting documents.

- Significant challenges include COVID, a decrease in revenues, and the implementation of the new FMIS
- Several significant accomplishments include
 - The Enactment of the Fiscal Responsibility Framework (FRF), including the Debt Management Act
 - Development and adoption of the 10-year National Infrastructure Investment Plan (NIIP)
 - Adoption of Public-Private Partnership (PPP) policy framework
 - The Enactment of the Palau Goods and Services Tax (PGST) - Tax Reform

United States Virgin Islands



- The USVI is currently working with their auditors BDO, USA LLC and the FY2020 Audit will be completed on April 30, 2022.
- There are new 2019 Findings and opinions that include Collateral of Depository, Government Insurance-Enterprise Fund- Unmodified. All existing findings opinions remain the same.
- COVID-19 and travel restrictions have increased the Department of Finance's role in scanning and uploading documentation to a newly established portal. The new federal funding to aid in the pandemic and the existing funding for disaster recovery have also increased additional reporting and testing.
- Auditors usually present findings and question costs during interim meetings.
- Once the FY2020 Audit is completed, plans are to continue with the FY 2021 Audit. The contract has been executed for the audit, and the USVI is working vigorously to ensure that the information is ready, with a target completion date of September 30, 2022.
- The process of quarterly closing, in addition to reconciling federal expenditures and receivables, has been outsourced to consultants who will work directly with departments to gather and accurately report the information.
- The COVID funding is expected to be a part of a major grant selection.
- An upgrade to Enterprise Resource Planning (ERP) system version 2019.1 was implemented on February 23, 2022. There is a significant integration schedule for this summer. The next step will be for end-users to start processing requisitions through this new system and allowing vendors to enter their invoices through a workflow process.
- Contract maintenance and technical support have been incorporated for both systems. A project manager has also been assigned to assist with creating additional reports beyond the ad hoc report already built into the system.
- The system upgrade presented many challenges, and USVI would like to have better planned for additional time to test after the upgrade.
- Virtual meetings, training, and collaborations with other constituents are several changes in operations. Virtual meetings allowing management to multi-task and spread the limited human resources and allow persons traveling to be in attendance are several changes in processes that are likely to remain.
- Changes in encumbrances included a 0 percent increase in Travel, a 16 percent increase in Supplies, a 32 percent increase in Construction, and a 32 percent increase in All Other (including Contracts).
- The USVI staff were challenged to respond timely to audit inquiries because of remote working (e.g. accessing files readily).
- A significant accomplishment is maintaining sufficient working capital (cash) to manage GVI's day-to-day operation through weekly cash meetings. This allowed for better planning.
- The managing of travel advances and the amount due to GVI is decentralized and not managed through one system. The USVI expects that by the beginning of FY2023, they will have implemented a travel portal to manage employees' travel which will be automated.

Importance of Audit Timeliness

After the government presentations, Ms. Debbie Milks, CPA addressed the critical importance of audit timeliness and highlighted the consequences of late audits to conference participants. Ms. Milks pointed out that experienced government officials could attest to the difficulties late audits cause, and the ongoing challenge of trying to “catch up” with audits. Offices challenged by perpetual late audits place a significant burden on their staff. It also becomes increasingly difficult to locate documents requested by auditors and to address audit findings when too much time passes. Additional consequences of delayed audits include the likelihood of other repeat findings and significant issues for FMIS updates and installation projects. Ms. Milks recognized the challenges caused by COVID-related shutdowns, which restricted auditor access to the Islands. Ms. Milks encouraged finance officers to inform the auditors that they would like to complete audits in a timely manner to avoid negative impacts on grantors, bond issuers, and citizens.

Ms. Milks then discussed reporting encumbrances as an IGFOA performance measure. Recognizing that this is a new reporting metric, Ms. Milks noted that encumbrance balances should be even or low with an expected spike at year-end as governments want to ensure budgets are spent. She emphasized the importance of reviewing encumbrances to identify potential problems and testing for validity throughout the year.

The ratio shared by the insular governments in their presentations compared encumbrances over two years. Larger ratios are expected in construction areas while lower ratios are expected in the travel and rental categories. A lower rate indicates a quick turnover; for example, travel should turn over every month and have a lower percentage than the reported 20 percent. It is also essential to take a detailed look at older encumbrance balances versus current ones to monitor expiring grants and deletion of invalid encumbrances. Ms. Milks promised to discuss encumbrances as performance measures in the June 2022 IGFOA meeting. Ms. Milks then thanked all insular governments for their work on the presentations and for submitting presentations on time.

Conference Close-out

To conclude the conference, Mr. Aubuchon announced that GFOA is returning to an in-person conference. Currently, there is no virtual option. The 116th GFOA conference will convene in Austin, Texas, from June 5-8, 2022. The IGFOA is scheduled to meet in June—both before and after the GFOA conference—to discuss GFOA session content and to identify follow-up activities in the insular governments.

Mr. Aubuchon then acknowledged the participants' efforts in delivering informative and comprehensive presentations. He offered his full support to the finance officers, and he encouraged participants to reach out to the Pacific and Virgin Islands Training Initiatives and each other if they have any questions.

Conference Attachments

01

01

Virtual IGFOA Agenda

IGFOA Winter Virtual Meeting

March 24, 2022 & March 25, 2022


 Add to Calendar



Join **Zoom** meeting


	Palau	Friday, March 25, 2022	8:00 AM
	Guam, CNMI, Chuuk, Yap	Friday, March 25, 2022	9:00 AM
	Pohnpei, Kosrae	Friday, March 25, 2022	10:00 AM
	RMI	Friday, March 25, 2022	11:00 AM
	American Samoa	Thursday, March 24, 2022	12:00 PM
	Hawaii	Thursday, March 24, 2022	1:00 PM
	Kansas/Oklahoma	Thursday, March 24, 2022	6:00 PM
	USVI, Washington DC	Thursday, March 24, 2022	7:00 PM











Introductions and Welcoming Remarks

 [15 minutes]


- ▶ Jason Aubuchon, *Director, Pacific & Virgin Islands Training Initiatives (PITI-VITI)*

IGFOA Government Presentations

 [15 minutes per government]

- | | | | |
|---|---|---|-------------------|
|  | Republic of the Marshall Islands |  | Pohnpei State |
|  | U.S. Virgin Islands |  | American Samoa |
|  | Federated States of Micronesia |  | Chuuk Sate |
|  | Guam |  | Republic of Palau |
|  | Yap State | | |
|  | Commonwealth of the Northern Marianas Islands | | |

Preparing for the GFOA and IGFOA Summer Conferences

 [15 minutes]

- ▶ Jason Aubuchon, *Director, Pacific & Virgin Islands Training Initiatives (PITI-VITI)*
- ▶ Debbie Milks, *CPA, Pacific & Virgin Islands Training Initiatives (PITI-VITI)*



Add to Calendar:

<https://www.addevent.com/event/Hy11891044>

Zoom

Zoom link:

<https://www.pitiviti.org/igfoa-zoom>

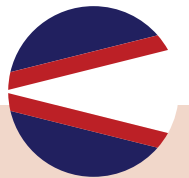
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896 9221 5552

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*American Samoa
Government Presentation*





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IGFOA WINTER 2022
Thursday, March 24, 2022

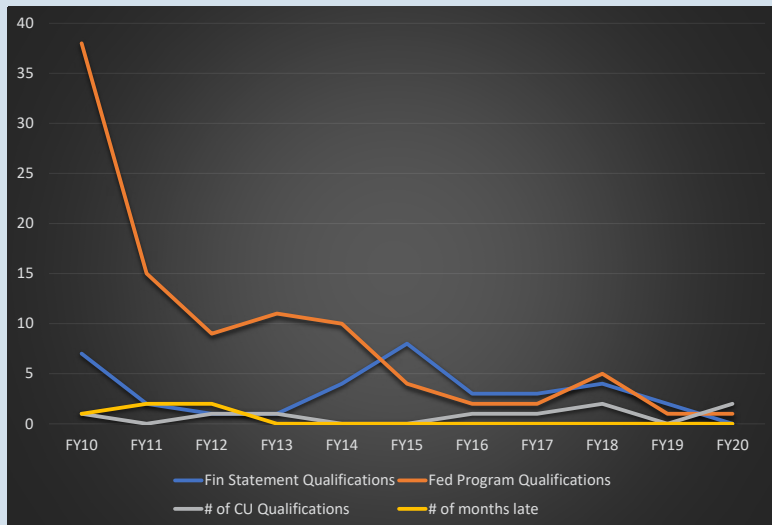
American Samoa Gov

IGFOA STATUS UPDATE

1 IGFOA WINTER 2022

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ASG FY2020 AUDIT STATUS



HIGHLIGHTS -FY2020

Date Completed	04/30/2021
# Federal Qualifications	1
# Financial Qualifications	0
# Component Unit Quals	2
# Repeat Findings	10

2 Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



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ASG FY2021 AUDIT STATUS



Describe the current status of your FY21 audit. When do you expect to file your completed audit?

- **Currently trying to wrap up (virtual) fieldwork**
- **ASG is expected to complete our audit by April 30, 2022**

Describe any challenges and possible changes in your qualifications and findings from prior years.

- **Challenge this year to maintain zero qualifications from the FY 2020 audit**

Are any Covid funds selected as major grants?

- **Yes**

3

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

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ASG FMIS STATUS



What is the status of your project? What has been completed? What is the timeline for next steps?

PROJECT – Upgrade OneSolution (OS) to Finance Enterprise (FE)
IMPLEMENTATION DATE - July 2022
COMPLETED – software installation
NEXT STEP - intro & training

How are (did) you build in support and on going training for your system?

- **Interface is different but functionality and masks still the same, FE easier to use compared to OS.**
- **There isn't a huge learning curve in comparison to when we upgraded from IFAS to OS**

At this stage are there any changes you would have made in your preparations?

- **No changes except now we're trying to complete implementation in the middle of a covid lockdown. Introduction of FE to all ASG users on hold for now.**

4

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



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ASG Reduction in invalid, outdated encumbrances



General Fund	FY2020 Encumbrance Balance	FY2021 Encumbrance Balance	% change	FY 2021 Expenditures	% 2021 Encumbrances/ Expenditures
Travel	21,707.94	27,913.60	22%	1,215,710.78	2%
Supplies	159,804.99	158,397.84	-1%	223,269.93	71%
Construction	1,433,550.26	401,628.21	-257%	3,670,426.68	11%
All other	2,101,325.67	2,286,488.68	8%	7,203,861.19	32%

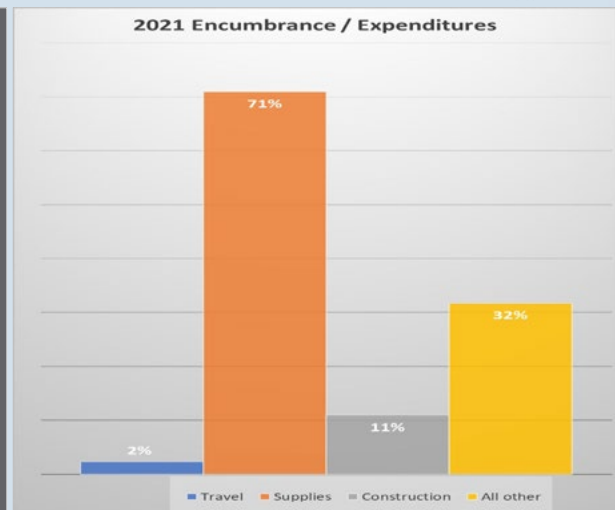
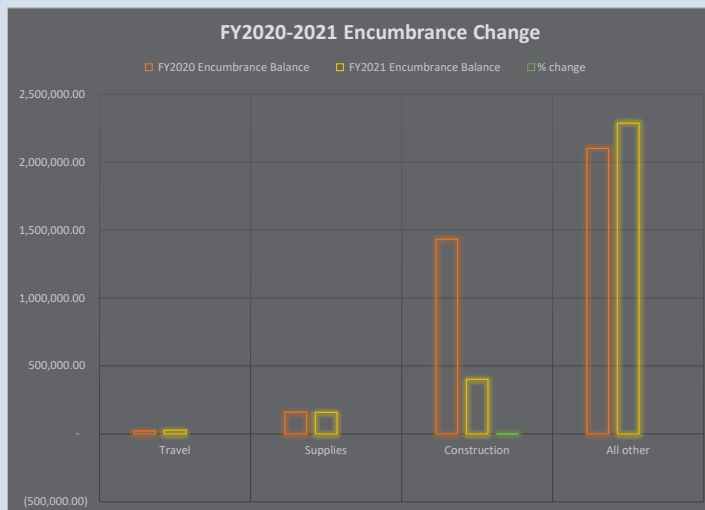
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Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

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ASG Reduction in invalid, outdated encumbrances



6

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



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ASG COVID Changes, Challenges and Accomplishments

What changes made in your operations as a response to Covid are likely to remain? And why?

Remote access to One Solution

What has been the greatest challenge in your financial operations over the last couple of years?

More incoming funding such as COVID, Stimulus, ARPA, CTC with limited staff

What finance office accomplishment would you like to share with your finance office colleagues?



• More cohesive finance management team

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02b

*Commonwealth of the
Northern Mariana Islands*





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CNMI - FY2020 AUDIT STATUS



CURRENT STATUS

WE ARE IN THE TAIL END OF THE AUDIT AND ARE ANTICIPATING TO HAVE THE FINAL REPORT COMPLETED BY JULY 2022.

QUALIFICATIONS AND FINDINGS

THE FY 2019 AUDIT FINDINGS HAD ADDITIONS TO WHAT WAS PREVIOUSLY RECORDED.

- (1) NONCOMPLIANCE WITH ALLOWABLE COSTS/ COST PRINCIPLES REQUIREMENTS AND EXISTING QUESTIONED COSTS RESULTED IN A RECOMMENDATION TO BOLSTER PERIODIC RECONCILIATION OF THE GEN LEDGER ENTRIES, BANK REPORTS, AND MONTHLY RECON OF FOOD COUPONS (SNAP)
- (2) DOCUMENTATION OF A PHYSICAL INVENTORY FROM THE PROCUREMENT DIVISION WAS NOT AVAILABLE FOR FY 19 WHICH IS NONCOMPLIANT WITH APPLICABLE EQUIPMENT MANAGEMENT REQUIREMENTS.
- (3) THE CNMI WAS ALSO FOUND TO BE IN NONCOMPLIANCE WITH APPLICABLE PROCUREMENT REQUIREMENTS BASED ON DOCUMENTATION NOT AVAILABLE TO SUPPORT THAT EFFORTS WERE MADE TO OBTAIN COMPETITION INFORMATION.

AUDIT PROCESS

DUE TO THE COVID ENVIRONMENT, THE COMMUNICATION BETWEEN THE CNMI OFFICES AND ITS AUDITORS HAS PRIMARILY BEEN THROUGH EMAIL, PHONE CALLS, VIDEO MESSAGING, ETC.

THE AUDITOR TYPICALLY WORKS WITH THE CNMI TO DETERMINE THE VALIDITY OF FINDINGS, SO DISCUSSIONS DURING INTERIM MEETINGS AND PRIOR TO THE DRAFT REPORT ARE NORMAL. THIS IS FIND SOLUTIONS OR DISCUSS ANY MISSING ELEMENTS TO AN ISSUE THEY MAY FIND.

1

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

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CNMI - FY2019 AUDIT STATUS



HIGHLIGHTS - FY2019

# Federal Qualifications	4
# Financial Qualifications	4
# Component Unit Quals	2
# Repeat Findings	19

THE FY 2020 AUDIT FOR THE CNMI IS STILL UNDERWAY SO WE HAVE TAKEN THE LIBERTY TO PROVIDE HIGHLIGHTS FROM THE PREVIOUS FY JUST FOR THE PURPOSE OF THIS SLIDE. ONCE THE AUDIT IS COMPLETE, WE WILL SENDING INFORMATION AS IT IS MADE AVAILABLE.

2

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



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CNMI - FMIS STATUS



PROJECT STATUS AND TIMELINE

Tyler Munis was put into production at the beginning of FY 22 10/01/2022. We have significantly reduced the amount of Business Units initially in JDE when migrating accounts into Tyler Munis. We are currently in the process of completing the mapping of charge codes to projects/accounts.

FMIS USER TRAINING

During the "training" phase, power users were requested to attend trainings as well as provide input on the end product that all users would be using. On-going trainings and issue-specific virtual meetings are being utilized to ease the transition of government employees into using Tyler Munis system.

IN HINDSIGHT

Considering the extent of Financial Services that Tyler Munis has taken over, we could have requested for more guidance from the implementation team in attempts to minimize the unanticipated issues. As a result, additional support from the Tyler Munis staff was requested.

3

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

VIRTUAL
IGFOA

CNMI–Reduction in encumbrances



General Fund	FY2020 Encumbrance Balance	FY2021 Encumbrance Balance	% change	FY 2021 Expenditures	% 2021 Encumbrances/ Expenditures
Personnel	\$ 7,108.00	\$ 29,149.00	310%	\$ 48,796,009.00	0%
Employee Benefits	\$ 2,280.00	\$ 2,280.00	0%	\$ 32,274,513.00	0%
Professional Services	\$ 43,321,620.00	\$ 50,407,081.00	16.36%	\$ 28,557,985.00	177%
Office Expenses	\$ (67,997.00)	\$ 66,669.00	198.05%	\$ 3,012,592.00	2%
Rentals	\$ 25,735,947.00	\$ 9,932,168.00	-61.41%	\$ 16,283,880.00	61%
Travel	\$ 10,042,083.00	\$ 11,646,620.00	16%	\$ 3,378,292.00	345%
All Others	\$ 9,759,584.00	\$ 9,448,014.00	-3.19%	\$ 19,170,848.00	49%
Supplies	\$ 18,592,883.00	\$ 11,255,177.00	-39.47%	\$ 4,388,110.00	256%
Construction in Progress	\$ 1,569,011.00	\$ 1,456,709.00	-7.16%	\$ -	N/A
Capitalized Fixed Asset	\$ 14,048,331.00	\$ 10,500,130.00	-25.26%	\$ 3,127,194.00	336%
Non-Operating Expenses	\$ 29,302,090.00	\$ 29,296,982.00	-.02%	\$ 60,845,189.00	48%
TOTAL	\$ 152,312,940.00	\$ 134,040,979.00	-12%	\$ 219,834,612.00	61%

4

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



VIRTUAL
IGFOA

CNMI - COVID Changes, Challenges and Accomplishments

OPERATIONAL CHANGES DUE TO COVID

Virtual meetings is likely to remain in operations due to the effectiveness of gathering key players regardless of location. This allows for immediate/emergency "face-to-face" interactions without concern of spreading COVID-19 by gathering in confined spaces. The convenience of virtual meetings is a major factor.

OPERATIONAL CHALLENGES

Government shutdown, natural disasters, the pandemic, and employee furloughs have been the greatest challenges so far. The transition to the new FMIS has also presented challenges regarding new processes and employee adjustment.

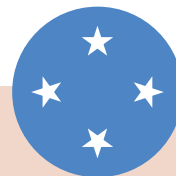
ACCOMPLISHMENTS

The CNMI DOF has recently acquired funding to build a new centralized Financial Economic Resiliency building to house all divisions of the Department of Finance. This allows for other government agencies and the community to avail of all financial services provided by DOF in a one-stop shop.

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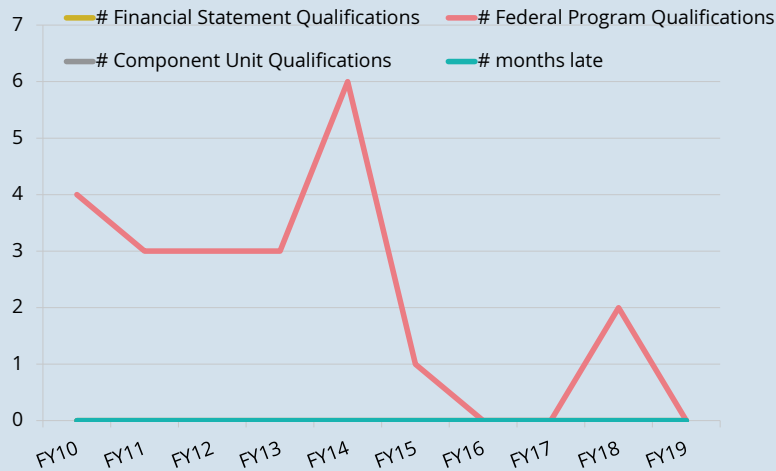
*Federated State of
Micronesia National*





VIRTUAL
IGFOA

FSM National Government FY2020 AUDIT STATUS



HIGHLIGHTS -FY2020

Date Completed	12/31/21
# Federal Qualifications	0
# Financial Qualifications	0
# Component Unit Quals	0
# Repeat Findings	0

1

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

VIRTUAL
IGFOA

FSM National Government FY2021 AUDIT STATUS



Describe the current status of your FY21 audit. When do you expect to file your completed audit?

We are closing FY2021 transactions and expecting to complete around the end of April 2022,

Describe any challenges and possible changes in your qualifications and findings from prior years.

We expect to receive clean opinion on the governmental activities, each major funds, and the aggregate remaining fund information of the FSM National Government, but not sure about our component units.

Are any Covid funds selected as major grants?

CFDA 17.225 Unemployment Insurance was selected as a major program and tested in the prior year, but not in the current year.

2

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



VIRTUAL
IGFOA

FSM National Government - FMIS STAT



What is the status of your project?
What has been completed? What is
the timeline for next steps?

Two non-U.S. companies responded to our bid announcement. They do not appear to have technical skills and experience required to perform the contract. We are considering another bid, hoping that some U.S. companies will respond to our bid.

***How are (did) you build in support
and on going training for your
system?***

No comment as the procurement process is still ongoing.

At this stage are there any changes
you would have made in your
preparations?

No.

3

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

VIRTUAL
IGFOA

FSM National Government Reduction in invalid, outdated encumbrances



General Fund	FY2020 Encumbrance Balance	Outstanding Encumbrance Balance 09/30/21	% change	FY 2021 Expenditures	% 2021 Encumbrances/ Expenditures
Travel	0.8M	0.465M	13%	1.2M	39%
Supplies	0.6M	0.350M	17%	5.1M	7%
Construction	0.9M	0.228M	-78%	14M	1%
All other	9.5M	5M	55%	72M	7%

4

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



VIRTUAL
IGFOA

FSM National Government COVID Changes, Challenges and Accomplishments

What changes made in your operations as a response to Covid are likely to remain? And why?

No significant changes have been made.

What has been the greatest challenge in your financial operations over the last couple of years?

FY2021 is the second year that we administer CFDA 17.225. This federal program is still new to us and trying our best to comply with all applicable laws and regulations.

What finance office accomplishment would you like to share with your finance office colleagues?



We have had more division-level meetings than prior years to discuss and come up with ideas that make our division-level operations better (such as performing monthly reconciliation efficiently).

5

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

VIRTUAL
IGFOA

THE END!!!!

THANK YOU & KALAHNGAN

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

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*Chuuk,
FSM*



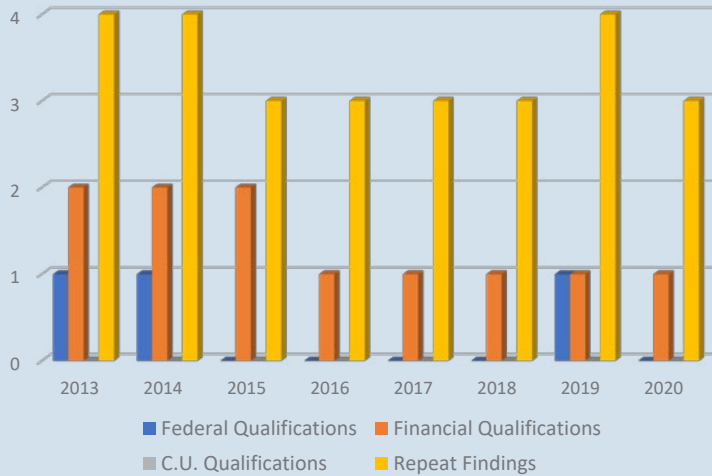


VIRTUAL
IGFOA

Chuuk State Government FY2020 AUDIT STATUS



Qualifications & Findings



HIGHLIGHTS -FY2020

Date Completed	12/31/21
# Federal Qualifications	0
# Financial Qualifications	1
# Component Unit Quals	0
# Repeat Findings	3

1

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

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Chuuk State Government FY2021 AUDIT STATUS



Describe the current status of your FY21 audit. When do you expect to file your completed audit?

Received from the auditor list of audit request in March 2022. We expect to file the completed audit on or before September 30, 2022 or December 31, 2022.

Describe any challenges and possible changes in your qualifications and findings from prior years.

Elimination of financial statements qualification and reduction of findings.

Are any Covid funds selected as major grants?

None.

2

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



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IGFOA

Chuuk State Government - FMIS STATUS

What is the status of your project?
What has been completed? What is
the timeline for next steps?

**REBIDDING OF FMIS.
FINAL DRAFT OF FMR WILL BE REVIEWED BY FINANCE AND AG.**

**How are (did) you build in support
and on going training for your
system?**

At this stage are there any changes
you would have made in your
preparations?

None.

3

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

VIRTUAL
IGFOA

Chuuk State Government—Reduction in invalid, outdated encumbrances

General Fund	FY2020 Encumbrance Balance	FY2021 Encumbrance Balance	% change	FY 2021 Expenditures	% 2021 Encumbrances/ Expenditures
Travel	27,714	85,819	210%	220,436	39%
Supplies	108,285	117,871	9%	1,499,942	8%
Construction	64,480	66,424	3%	1,484,317	4%
All other	186,396	490,934	163%	6,755,758	7%

4

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



VIRTUAL
IGFOA

Chuuk State Government - COVID Changes, Challenges and Accomplishments

What changes made in your operations as a response to Covid are likely to remain? And why?

No major changes since no confirmed cases.

What has been the greatest challenge in your financial operations over the last couple of years?

Booking of Claims

What finance office accomplishment would you like to share with your finance office colleagues?



Resolved Questioned Cost of \$32,532 and Eliminated 3 Findings!!!

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02e

*Pohnpei,
FSM*





POHNPEI STATE GOVERNMENT

Thursday, March 24, 2022 & Friday, March 25, 2022

POHNPEI- FY2020 AUDIT STATUS



Performer[®] Reading

For the 2019 fiscal year, the readings by ratio category were as follows:

Financial Position 3.7

Financial Performance 7.7

Financial Capability 6.9

The 2019 overall reading of 5.73 indicates the evaluator's opinion that Pohnpei's overall financial health and performance declined when compared to the prior period. Pohnpei's overall financial health declined during the 2019 fiscal year but maintained an above satisfactory reading. The primary reasons for the above satisfactory reading are the low debt service load ratio, its low tax and debt burdens per capita, its low debt to assets ratio, and the positive unrestricted net position and intergenerational equity.

HIGHLIGHTS -FY2020

Date Completed	12/31/21
# Federal Qualifications	8
# Financial Qualifications	1
# Component Unit Quals	1
# Repeat Findings	8

Thursday, March 24, 2022 & Friday, March 25, 2022



POHNPEI- FY2021 AUDIT STATUS



Describe the current status of your FY21 audit. When do you expect to file your completed audit?

Audit contract was signed 3/11/22 so we should get the audit complete by September 2022 instead of June 2022

Describe any challenges and possible changes in your qualifications and findings from prior years.

Most of the FY2020 audits qualifications were found right before the audit was uploaded but the auditor claimed they cannot remove because the compliance report was submitted to the partner already.

Are any Covid funds selected as major grants?

Since both COVID-19 grants from US were more than \$750K, we anticipate both will be selected as major grants.

3

Thursday, March 24, 2022 & Friday, March 25, 2022

POHNPEI - FMIS STATUS



What is the status of your project? What has been completed? What is the timeline for next steps?

We are now reviewing the revised FMR and awaiting for the legal review before we do a public notice for the amendments. Any other updates should come from FSMNG.

How are (did) you build in support and on going training for your system?

We believe once the FMIS is procured and set up, the training on how to use the system will be implemented

At this stage are there any changes you would have made in your preparations?

No

4

Thursday, March 24, 2022 & Friday, March 25, 2022



POHNPEI - COVID Changes, Challenges and Accomplishments

What changes made in your operations as a response to Covid are likely to remain? And why?

Payment on Overtime and Food will continue since Pohnpei is still in a lockdown status and continues to repatriate its citizens and essential workers

What has been the greatest challenge in your financial operations over the last couple of years?

This COVID-19 operations has doubled the work in Finance and delayed reimbursement of the CARES ACT grant will continue until the grant is used up.

What finance office accomplishment would you like to share with your finance office colleagues?



We continue to operate with less staff (3 staff left) and submit our reporting requirements on time.

5

Thursday, March 24, 2022 & Friday, March 25, 2022

POHNPEI –Reduction in invalid, outdated encumbrances



General Fund	FY2020 Encumbrance Balance	FY2021 Encumbrance Balance	% change	FY 2021 Expenditures	% 2021 Encumbrances/ Expenditures
Travel	160,224	179,591	12%	17,994	n/a
Supplies	33,795	111,247	229%	1,595,721	7%
Construction	100,197	55,100	-45%	1,260,856	4%
All other	3,194	66,854	1993%	206,193	32%

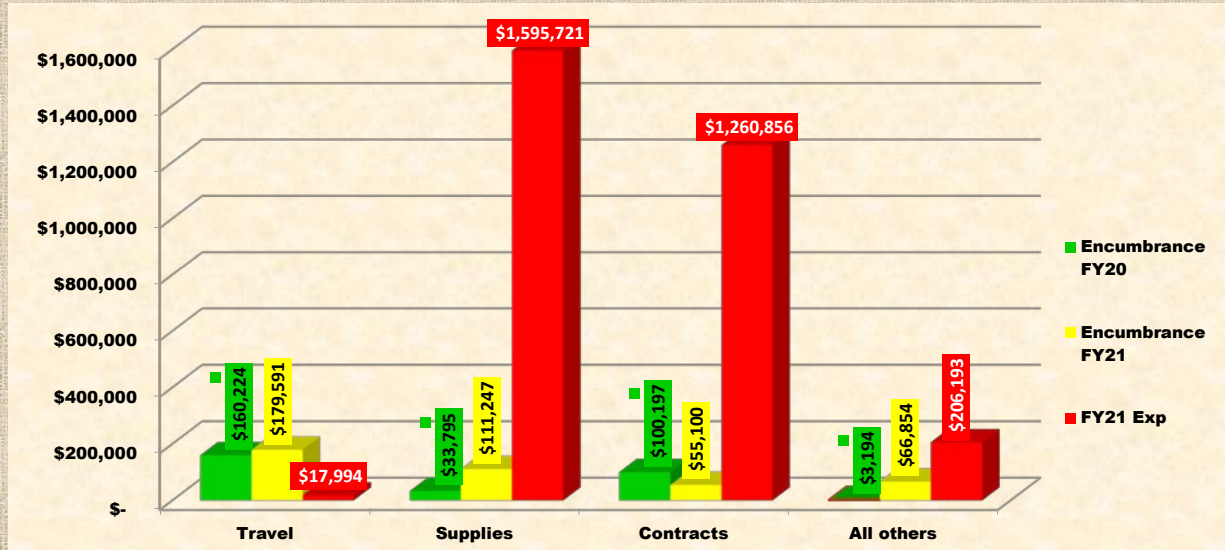
*** POL ENCUMBRANCE IS THE REASON FOR THE HIGH FIGURES UNDER SUPPLIES WHICH TOTALED TO \$76,331.70. WE HAVE CLEARED MOST OF THE ENCUMBRANCES BUT AFTER MULTIPLE SYSTEM ERROR ENCOUNTERS, THESE FIGURES POPPED UP AND WE ARE STILL TRYING TO FIX THESE ISSUES.**

6

Thursday, March 24, 2022 & Friday, March 25, 2022

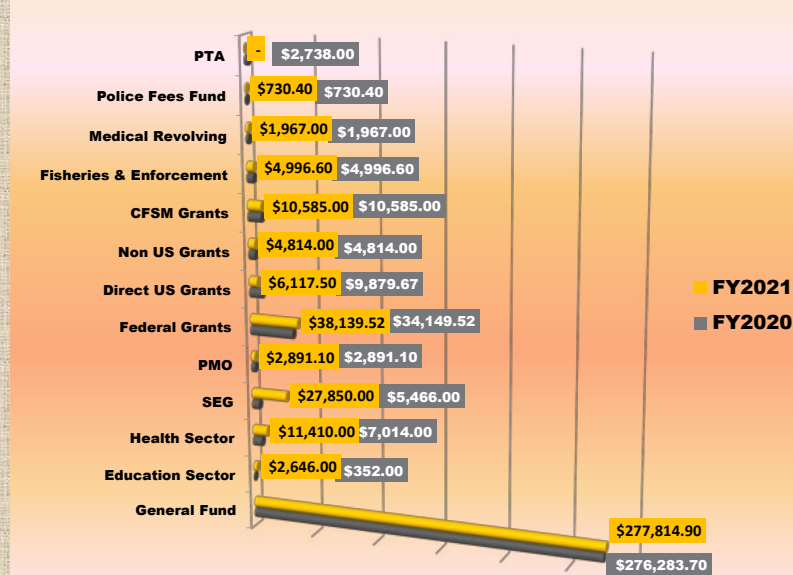


ENCUMBRANCE & EXPENDITURE FY2020 VS. FY2021



Thursday, March 24, 2022 & Friday, March 25, 2022

OUTSTANDING TRAVEL ADVANCES



PROBLEM

*Only 2 payable accountants who process payments and monitor travel

*Police Fund, Medical Revolving, Fisheries, Non-US Grants, and PMO were not able to clear due to travelers either passed or left the island.

*General Fund Remain The Highest Due To Legislature Travels.

SOLUTION

- Recently Hired A Permanent Accountant To Monitor All Travels
- Re-enforce The Travel Regulations
- Reconcile Travel Monthly
- Introduce Write Off Solution

Thursday, March 24, 2022 & Friday, March 25, 2022



KALAHNGAN OH KASELEHLIE!

9

Thursday, March 24, 2022 & Friday March 25, 2022

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*Yap,
FSM*



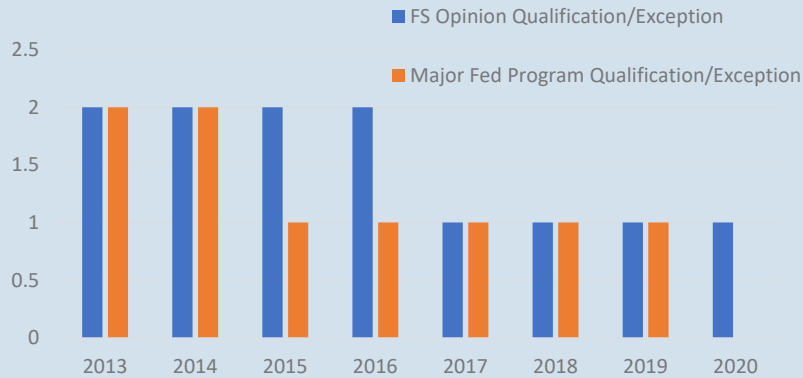


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Yap State - FY2020 AUDIT STATUS



Qualifications/Exceptions Financial Statement
and Major Federal Programs



HIGHLIGHTS -FY2020

Date Completed	12/31/2021
# Federal Qualifications	None
# Financial Qualifications	None
# Component Unit Quals	1
# Repeat Findings	1

1

Virtual IGFOA

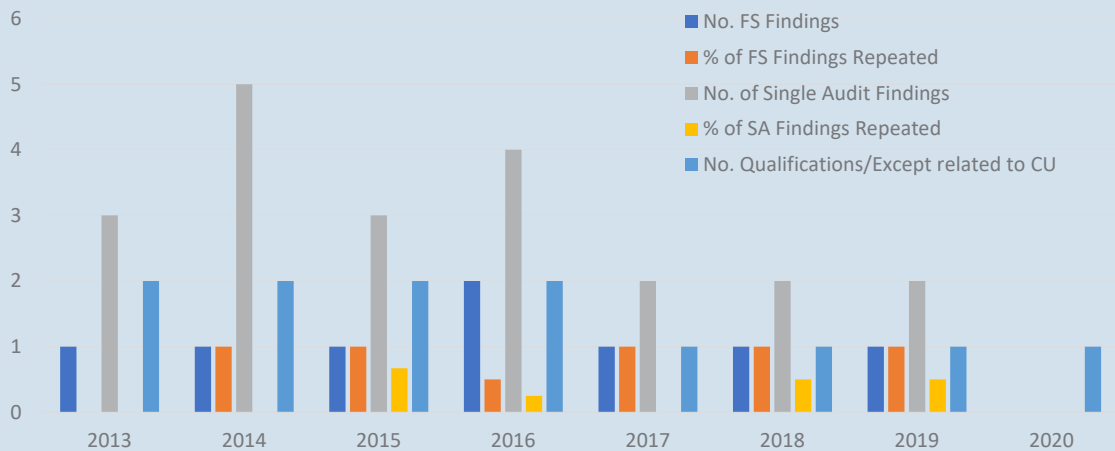
Thursday, March 24, 2022 & Friday, March 25, 2022

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Yap State - FY2020 AUDIT STATUS



Financial Statement Findings and Single Audit Findings



2

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

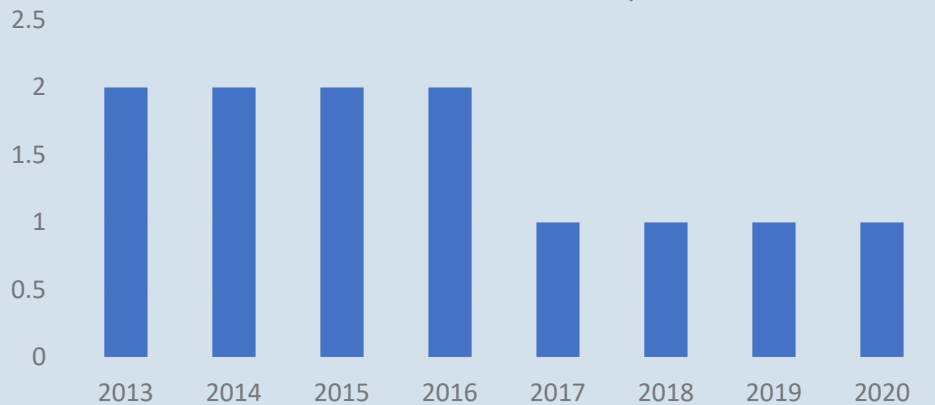


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Yap State - FY2020 AUDIT STATUS



No. Qualifications related to Component Units



3

Virtual IGFOA

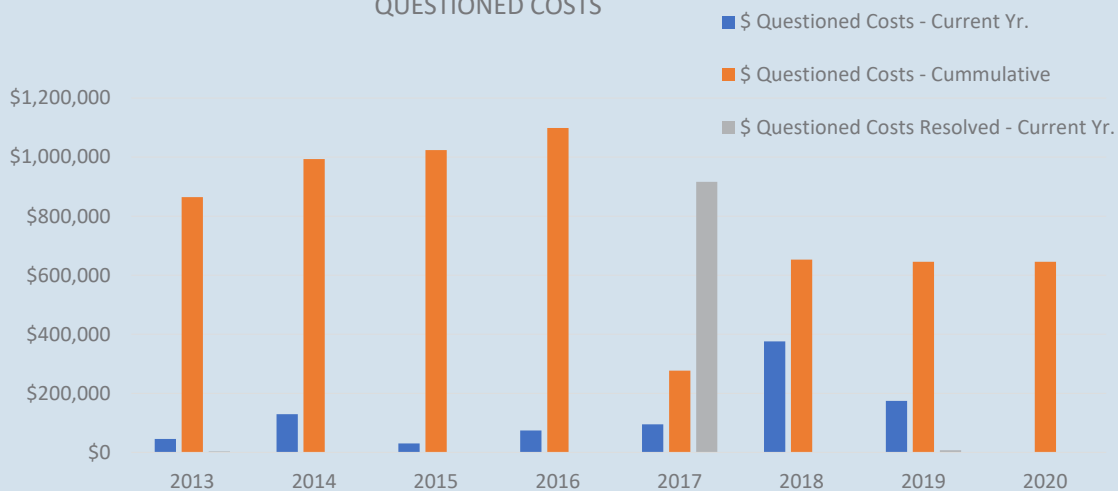
Thursday, March 24, 2022 & Friday, March 25, 2022

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Yap State - FY2020 AUDIT STATUS



QUESTIONED COSTS



4

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



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Yap State FY2021 AUDIT STATUS



Describe the current status of your FY21 audit. When do you expect to file your completed audit?

Contract for FSM Wide Single Audit for FY 2021-2023 finalized
Notice to Proceed for single audits for fiscal year 2021 issued to Deloitte
YSG requested FSM OPA for 6 months extension to 12/31/2022.
YSG informed FSM OPA TB will be submitted by June 2022.
Completed FY21 audit expected to be filed by Friday, December 9, 2022.

Describe any challenges and possible changes in your qualifications and findings from prior years.

Work started 2 years ago to change the repeated Qualification we have relating to external reporting for one of our CU

2 Options

- **Update Financial Statement from 2010 forward**
- **Transfer Assets**

Are any Covid funds selected as major grants?

\$1.65 M – Compact Sector Unallocated (Stand Alone)

5

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

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Yap State- FMIS STATUS



What is the status of your project?
What has been completed? What is the timeline for next steps?

Project started in 2018 & now March 2022 we still do not have our overdue FMIS. Snail Pace and NOT Acceptable!

**New Project Manager – High Turnover
RE-BID Responses for Software received in 2021 &
Evaluation & Selection yet to be done
One critical component needs to be in place first.**

- **ITC to Review & align hardware specs to the software(s)**

How are (did) you build in support and on going training for your system?

**In the PFM Description – one component is training (hardware/software)
Firm to provide training not yet identified nor contracted
Support (Software) is built into FMIS bids**

At this stage are there any changes you would have made in your preparations?

Eliminate some requirements and restrictions embedded into the system of planning and procuring the FMIS

6

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



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Yap State—Reduction in invalid, outdated encumbrances



General Fund	FY2020 Encumbrance Balance	FY2021 Encumbrance Balance	% change	FY 2021 Expenditures	% 2021 Encumbrances/ Expenditures
Travel	66,370.37	71,640.60	7.94%	\$10,799.55	663%
Supplies	386,841.92	461,923.85	19.41%	\$1,546,366.94	30%
Contractual Svcs	51,818.98	90,242.81	74.15%	\$651,286.79	14%
Fixed Assets	562,491.35	95,343.51	65.93%	\$311,240.41	31%

7

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

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IGFOA

Yap State - COVID Changes, Challenges and Accomplishments

What changes made in your operations as a response to Covid are likely to remain? And why?

- **Zoom & Remote Meetings**

- **Annual Audit**

- *All activities done remotely and late*
- *Completion of audit Dec 31, 2022*

What has been the greatest challenge in your financial operations over the last couple of years?

- **Run financial processes on our current and outdated system due to late Delivery & Implementation of new FMIS**

- **Late delivery of orders forcing requests for grants extension**
 - *Grants extension expired and orders have still not arrived*

What finance office accomplishment would you like to share with your finance office colleagues?

- **FY20 Audit - First time for our Yap State Government we have ZERO Questioned Cost**

8

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

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Guam



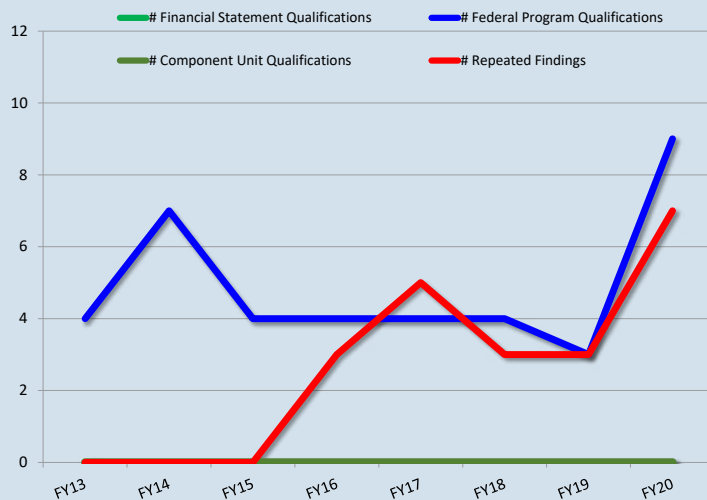
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Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

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IGFOA

GUAM – FY2020 AUDIT RESULTS



HIGHLIGHTS FY 2020

Date Completed	01-Jun-2021
# Federal Qualifications	9
# Financial Qualifications	0
# Component Unit Quals	0
# Repeat Findings	7

Questioned Cost Trend



2

Virtual IGFOA

Thursday, March 24, 2022 & Friday, Ma



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IGFOA

GUAM – FY2021 AUDIT STATUS



Describe the current status of your FY21 audit. When do you expect to file your completed audit?

- *Audit Status: On-going*
- *Target completion date: May 31, 2022.*

Describe any challenges and possible changes in your qualifications and findings from prior years.

- *FMS Software Issues – Balance discrepancies*
- *New Financial Assistance programs – Increased reporting*
- *Advanced Funding – Disbursement tracking challenges*

Are any Covid funds selected as major grants?

- *Coronavirus Emergency Supplemental Funding Program*
- *Unemployment Insurance*
- *Coronavirus Relief Fund*
- *American Rescue Plan Act (ARPA)*

3

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

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GUAM – FY2021 AUDIT STATUS



<u>Audit Report</u>	<u>Draft Release</u> (Auditor)	<u>Target Completion</u> (Auditor/Auditee)	<u>Official Release</u> (Public Auditor)
Government-wide	Pending	31-May-2022	TBA
Single Audit	Pending	30-May-2022	TBA
Solid Waste Fund	23-Feb-2022	31-Mar-2022	TBA
Tourist Attraction Fund	22-Feb-2022	31-Mar-2022	TBA
Guam Highway Fund	Pending	31-Mar-2022	TBA

4

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



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IGFOA

GUAM – FMIS STATUS



What is the status of your project?
What has been completed? What is the timeline for next steps?

- ☒ *RFP for New FMS Issued*
- ☒ *Received proposal responses*
- ☐ *Proposals under review – Target completion late April 2022*

How are you building or did you build in support and on going training for your system?

- ☐ *Support and training options will be reviewed and evaluated as part of the proposal selection process*

At this stage are there any changes you would have made in your preparations?

- *Identify FMIS transition team members*
- *Identify mandated requirements for incorporation into the new FMIS to ensure compliance*

5

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

VIRTUAL
IGFOA

GUAM

Comparison of Fiscal Year End Encumbrance Balances



General Fund	FY2020 Encumbrance Balance	FY2021 Encumbrance Balance	% Change	FY2021 Expenditures	% FY2021 Encumbrances/ Expenditures
Building Rent	34,371.70	63,376.50	84%	13,015,104.68	0.49%
Capital	110,799.39	46,059.00	-58%	2,133,972.11	2.16%
Contractual	1,710,321.34	1,174,362.88	-31%	60,974,793.60	1.93%
Equipment	404,135.28	106,921.10	-74%	1,614,136.00	6.62%
Miscellaneous	20,935.88	224,996.45	975%	1,494,469,408.10	0.02%
Power	308,243.59	317,557.94	3%	7,423,811.40	4.28%
Supplies	273,264.03	100,655.00	-63%	4,178,467.13	2.41%
Tele Comm	24,285.88	37,313.87	54%	2,995,689.45	1.25%
Travel	-	-	0%	733,230.56	0.00%
Water	48,409.74	56,833.90	17%	3,680,213.93	1.54%
Total	2,934,766.83	2,128,076.64	-27%	1,591,218,826.96	0.13%

6

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



VIRTUAL
IGFOA

GUAM

Reduction in invalid, outdated encumbrances



Category	FY2019 & Prior Federal Fund Encumbrance Bal	FY2019 & Prior All Other Fund Encumbrance Bal	FY2019 & Prior General Fund Encumbrance Bal	FY2020 General Fund Encumbrance Bal	FY2021 General Fund Encumbrance Bal
Building Rent	0.00	0.00	118,148.16	20,256.00	140,215.26
Capital	30,977.57	1,219,438.20	303,483.25	19,919.30	0.00
Contractual	11,586,747.74	2,135,880.82	569,127.63	663,016.79	1,598,470.23
Equipment	17,613.00	17,400.88	7,059.22	21,686.16	93,126.19
Miscellaneous	0.00	21,601.19	0.00	1,445.83	223,633.35
Power	232,898.49	265,311.59	20,610.42	38,732.29	201,965.49
Supplies	15,091.87	55,495.75	53,203.94	94,638.95	32,873.00
Telecommunication	1,743.17	111,772.20	35,961.28	2,780.48	30,250.37
Travel	2,575.17	6,566.90	220.00	0.00	0.00
Water	28,291.15	96,520.62	62,010.96	11,821.70	53,061.43
Total:	13,929,974.15	3,929,988.15	1,172,730.70	874,297.50	2,373,595.32

7

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

VIRTUAL
IGFOA

GUAM – COVID Changes, Challenges and Accomplishments

What changes made in your operations as a response to Covid are likely to remain? And why?

- *Submission of electronic documents via email & Sharepoint®*
- *Digital signature requirements for staff*
- *Use of virtual meeting platforms*

What has been the greatest challenge in your financial operations over the last couple of years?

- *Data storage limits*
- *Technology literacy*
- *Hardware and Software limitations*
- *Increased network traffic and vulnerability*

What finance office accomplishment would you like to share with your finance office colleagues?

- *Successful disbursement of financial aid to thousands of individuals and businesses while maintaining existing government financial operations*

8

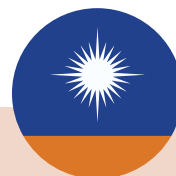
Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

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*Republic of
Marshall Islands*





VIRTUAL
IGFOA

RMI - FY2020 AUDIT STATUS



Describe the current status of your FY21 audit. When do you expect to file your completed audit?

***Draft received on March 18, 2022.
Management response and corrective action plan discussion still ongoing.***

Describe any changes in your qualifications and findings from prior years.

None

Did your auditors change their process for this audit? Do they typically present findings and question costs during interim meetings, prior to the draft report?

No changes. Auditors typically present findings and question costs during interim meetings prior to the draft report.

1

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

VIRTUAL
IGFOA

RMI - FY2021 AUDIT STATUS



Describe the current status of your FY21 audit. When do you expect to file your completed audit?

***Planning stage - Trial Balance for GRMI and most component units submitted on January 2022 (2 component units caused the delay).
Completion date is yet to be determined.***

Describe any challenges and possible changes in your qualifications and findings from prior years.

None

Are any Covid funds selected as major grants?

None

2

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



VIRTUAL
IGFOA

RMI – FMIS STATUS



What is the status of your project?
What has been completed? What is the timeline for next steps?

Vendor has already been selected. Currently, Bisan is in its system development stage.

How are (did) you build in support and on going training for your system?

Detailed training strategy which details the approach to building capacity. The FMIS tender also includes a training component that the vendor will provide to upskill and transfer systems knowledge.

At this stage are there any changes you would have made in your preparations?

None

3

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

VIRTUAL
IGFOA

RMI – Reduction in invalid, outdated encumbrances



General Fund	FY2020 Encumbrance Balance	FY2021 Encumbrance Balance	% change	FY 2021 Expenditures	% 2021 Encumbrances/ Expenditures
Travel	460,545	430,791	6%	723,670	59%
Supplies	76,511	152,895	50%	640,702	24%
Construction	553,781	3,155,359	82%	4,896,073	64%
All other	8,037,675	9,196,139	12%	88,750,444	10%

4

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



VIRTUAL
IGFOA

RMI - COVID Changes, Challenges and Accomplishments

What changes made in your operations as a response to Covid are likely to remain? And why?

GRMI tend to expedite payment requests that are covid related due to urgencies of the requests.

What has been the greatest challenge in your financial operations over the last couple of years?

COVID 19 has a negative impact to the financial position of the government. Disruptions to business activities and planned large investment projects were delayed because of imposed restrictions.

What finance office accomplishment would you like to share with your finance office colleagues?

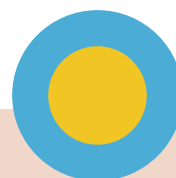


An ongoing accomplishment would be how finance has been able to process payments while being compliant regardless of how covid has increased the volumes of request payments.

2i

02i

*Republic of
Palau*



VIRTUAL
IGFOA

Palau - FY2020 AUDIT STATUS



Describe the current status of your FY20 audit. When do you expect to file your completed audit?

Just started field work. Requested extension to April 30, 2022 and may have to request for a 2nd extension due to our late outbreak of COVID in January and hosting Our Oceans Conference 2022 in April.

Describe any changes in your qualifications and findings from prior years.

Haven't finished our FY2020 audit.

Did your auditors change their process for this audit? Do they typically present findings and question costs during interim meetings, prior to the draft report?

They usually present their findings as soon as they come across a potential finding.

1

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

VIRTUAL
IGFOA

Palau- FY2021 AUDIT STATUS



Describe the current status of your FY21 audit. When do you expect to file your completed audit?

Haven't started FY2021, still doing FY2020.

Describe any challenges and possible changes in your qualifications and findings from prior years.

Are any Covid funds selected as major grants?

Yes, our WIOA that disbursed the PUA/FPUC.

2

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



VIRTUAL
IGFOA

Palau - FMIS STATUS



What is the status of your project?
What has been completed? What is
the timeline for next steps?

FMIS has been implemented and running. We have had 5 sessions on ACFR statement builder trainings and have one more session scheduled for April 07, 2022.

How are (did) you build in support and on going training for your system?

We requested for 5 years maintenance, support, and training with our Grants and was approved. This is our 3rd year.

At this stage are there any changes you would have made in your preparations?

Yes, if you're using the project ledger for Tyler MUNIS, make sure to connect your projects to your GL. We learned the hard way, now we're having a hard time reconciling our projects to the GL, this is one of the reason our FY2020 is being delayed.

3

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

VIRTUAL
IGFOA

Palau–Reduction in invalid, outdated encumbrances



General Fund	FY2020 Encumbrance Balance	FY2021 Encumbrance Balance	% change	FY 2021 Expenditures	% 2021 Encumbrances /Expenditures
Travel	95,445.83	45,938.58	-52%	259,548.34	18%
Services	961,634.89	475,684.31	-51%	9,624,169.38	5%
Repair & Rentals	104,608.44	60,950.28	-42%	3,345,948.97	2%
Supplies	1,604,584.49	1,793,034.61	12%	11,073,439.50	16%
Construction	4,580,997.52	8,073,085.34	76%	15,575,483.11	52%
Property	2,450.00	141,591.14	5679%	785,625.30	18%
All other	269,298.33	323,423.09	20%	4,637,977.74	7%
TOTAL	7,619,019.50	10,913,707.35		45,302,192.34	

4

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

Palau - COVID Changes, Challenges and Accomplishments

What changes made in your operations as a response to Covid are likely to remain? And why?

Accepting scanned copies of supporting documents and having the department maintain the originals for audit purposes. Trying to save time and space for filing hard copies of supporting documents.

What has been the greatest challenge in your financial operations over the last couple of years?

1. **COVID**
2. **Drop in revenues**
3. **Implementing the new FMIS**

What finance office accomplishment would you like to share with your finance office colleagues?



1. **Enactment of the Fiscal Responsibility Framework (FRF) including Debt Management Act**
2. **Development and adoption of 10-year National Infrastructure Investment Plan (NIIP)**
3. **Adoption of Public Private Partnership (PPP) policy framework**
4. **Enactment of the Palau Goods and Services Tax (PGST) - Tax Reform**

Mesulang!



2i

02j

*US
Virgin Islands*





Government of the Virgin Islands - FY2020 AUDIT STATUS



Describe the current status of your FY20 audit. When do you expect to file your completed audit?

GVI is currently working with our auditors BDO, USA LLC to issue the FY2020 audit on April 30, 2022.

Describe any changes in your qualifications and findings from prior years.

- ***New 2019 Finding, Collateral of Depository.***
- ***New 2019 Opinion, Government Insurance-Enterprise Fund-Unmodified.***
- ***All existing findings opinions remain the same***

Did your auditors change their process for this audit? Do they typically present findings and question costs during interim meetings, prior to the draft report?

- ***Yes, due to COVID-19 and travel restrictions, DOF has increased its role with scanning and uploading documentation to a newly established portal. Given new federal funding to aid in the pandemic and the existing funding for disaster recovery, additional reporting and testing has increased.***
- ***Yes, they usually present findings and question costs during interim meetings.***

1

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022



Government of the Virgin Islands - FY2021 AUDIT STATUS



Describe the current status of your FY21 audit. When do you expect to file your completed audit?

Once we complete the FY 2020 audit, we plan to continue with the FY 2021 audit. The contract has been executed for this service. As we anticipate the expectations from the FY 2020 audit, we are working vigorously to ensure that the information is ready. As such, we are hopeful of issuing by September 30, 2022.

Describe any challenges and possible changes in your qualifications and findings from prior years.

We have begun the process of quarterly closing in addition to reconciling federal expenditures and receivables. For both, we have outsourced to consultants who work directly with the departments to gather and accurately report the information.

Are any Covid funds selected as major grants?

Yes, we expect to have COVID funding be a part of the major grant selection.

2

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

Government of the Virgin Islands - FMIS STATUS



What is the status of your project?
What has been completed? What is the timeline for next steps?

- **GVI recently upgraded to Enterprise Resource Planning (ERP) system version 2019.1 February 23, 2022.**
- **There is one major integration schedule for this summer (GVI BUY Procurement system. The next step will be for end-users to start processing requisitions through this new system to assist with vendors having the ability to enter their invoices through a workflow.**

How are (did) you build in support and ongoing training for your system?

- **We have built into the contract maintenance and technical support for both systems.**
- **We also have a project manager assigned to GVI, who assists us with creating reports aside from the ad hoc reports the system has built-in.**

At this stage are there any changes you would have made in your preparations?

- **Add time for testing after the upgrade. Our upgrade presented many challenges which we are currently working through.**
- **Plan the integration of the GVI Buy to ensure earlier success.**

Government of the Virgin Islands—Reduction in invalid outdated encumbrances



General Fund	FY2020 Encumbrance Balance	FY2021 Encumbrance Balance	% change	FY 2021 Expenditures	% 2021 Encumbrances/ Expenditures
Travel	\$0	\$0	0%	\$1.4M	0%
Supplies	\$.8M	\$2.1M	61% Increase	\$12.7M	16%
Construction	\$1.5M	\$1.4M	7% Decrease	\$4.3M	32%
All other (incl. Contracts)	\$10M	\$23M	56% Increase	\$853M	2%



Government of the Virgin Islands - COVID Changes, Challenges and Accomplishments

What changes made in your operations as a response to Covid are likely to remain? And why?

- **Virtual meetings, training, and collaborations with other constituents.**
- **Virtual meetings allow management to multi-task and spread the limited human resources, as well as allow persons traveling to be in attendance.**

What has been the greatest challenge in your financial operations over the last couple of years?

- **Timely responses to audit inquiries as a result of remote working (accessing files readily).**

What finance office accomplishment would you like to share with your finance office colleagues?



- **We maintained sufficient working capital (cash) to manage GVI's day-to-day operation through weekly cash meetings for better planning.**

5

Virtual IGFOA

Thursday, March 24, 2022 & Friday, March 25, 2022

GVI - Department of Finance Performance Measures	Target	Period	4 th Quarter (FY' 2021) (July. 1- Sept. 30)	1 st Quarter (FY' 2022) (Oct. 1- Dec. 31)	2 nd Quarter (FY' 2022) (Jan. 1-Feb. 28)	Trend	Notes	Audit issue?
Grants Management								
Number of days to process an invoice paid by federal funds within 10 business days.	95%	Quarterly	84.56%	93.66%	94.10%	↑	Calculated the months to report by quarter. The adjustment to process an increase in invoices meant that we had to find a report that would allow us to see the invoices as they came in so we can process first in first out.	No.
Timeliness of SF425 reports	____% of reports filed on time	Qtrly	n/a	n/a	n/a		Not currently being tracked	Yes.
% & \$ of unspent federal funds	% unspent funds/ total funds	Annually	n/a	n/a	76.55%	↑	Calculating this measure is complicated by multi-year grants. Some governments split the measure into those grants which are carried over from year to year and those which are clearly one year at a time. The calculation should be fairly straightforward based upon the difference in grant authorizations and grant expenditures as of the period being measured.	No.

Virtual IGFOA



GVI - Department of Finance Performance Measures	Target	Period	(FY' 2020)	(FY' 2021)	(FY' 2022) As of 3/18/2022	Trend	Notes	Audit issue?
Capacity Building								
Percentage of personnel evaluations completed	100%	Annually	0%	100%	Due Oct. 1, 2022	↑	We will have evaluations completed by the due date.	No.
# of training hours per finance employee	48 hour per employee	Annually	20 hours	40 hours	16 hours	↑	<ul style="list-style-type: none"> GSA Graduate – Accounting Basics ERP - Reconciliation Tools Training DOP – Health Trainings BIT- Microsoft Trainings UVI – Excel Training (1st Level) 	No.

Virtual IGFOA

GVI - Department of Finance Performance Measures	Target	Period	(FY' 2020)	(FY' 2021)	(FY' 2022)	Trend	Notes	Audit issue?
Reconciliation and Internal Control								
Completion of Fixed Asset Inventory	100% completed and AJEs posted	Annually	0%	0%	50%	↑	<ul style="list-style-type: none"> DPP is working on simultaneously tagging fixed assets for 2018 through the current period). The limitation was due to, the 2017 hurricanes and 2020 COVID pandemic. 	Yes.
Bank Reconciliations completed on a timely basis	45 days after month end	Monthly	45	45	45	→	<ul style="list-style-type: none"> 29 bank accounts 	Yes.
Reduction in Federal Grant Receivable balance	We will begin to measure this once we have all departments and agencies on board, using the AR template more frequently. DOF and extended accounting unit have been working with agencies and departments to utilize a template that allows readily information that will help GVI track and manage AR receivables for federal funds.							Yes.

Virtual IGFOA

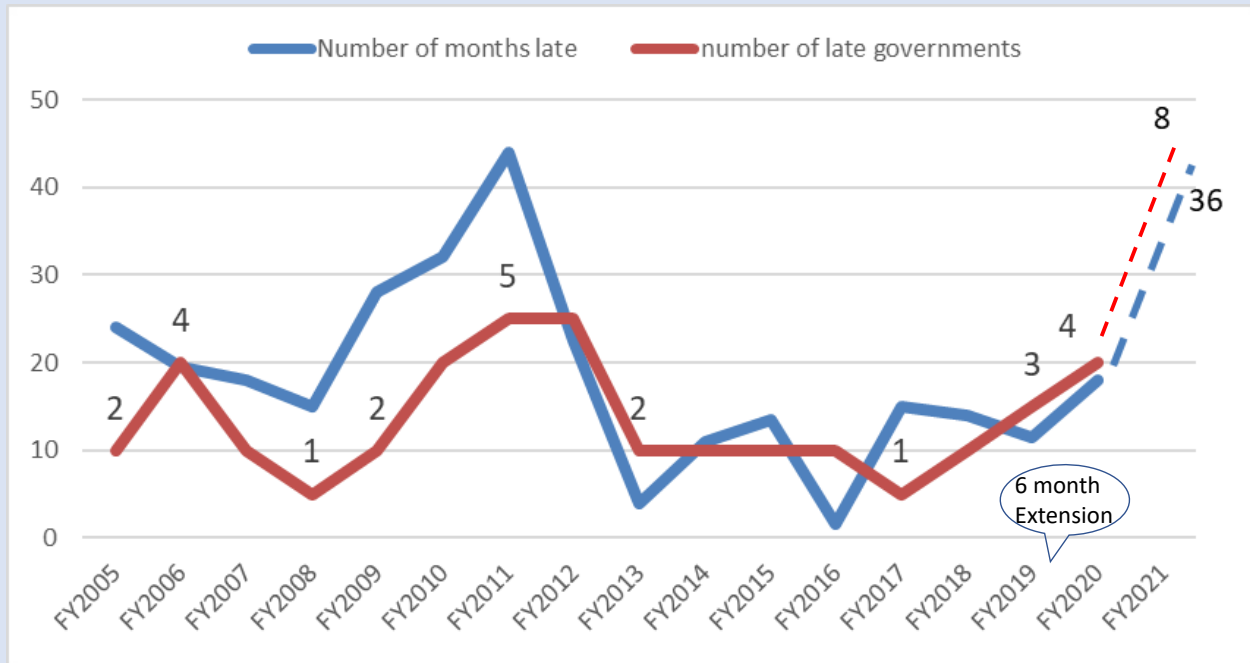
Thursday, March 24, 2022 & Friday, March 25, 2022

03

03

Audit Timeliness

Audit Timeliness



Consequences of late Audits



- Additional burden on staff
 - Searching for old documents
 - Distraction from current operational duties
- Unhappy grantors, bond issuers, citizens
- Difficult to address audit findings
- Likelihood of additional repeat findings
- Major issues for FMIS updates and installation projects
- Costly all the way around

Palau—Reduction in invalid, outdated encumbrances



General Fund	FY2020 Encumbrance Balance	FY2021 Encumbrance Balance	% change	FY 2021 Expenditures	% 2021 Encumbrances /Expenditures
Travel	95,445.83	45,938.58	-52%	259,548.34	18%
Services	961,634.89	475,684.31	-51%	9,624,169.38	5%
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TOTAL	7,619,019.50	10,913,707.35		45,302,192.34	

GUAM Reduction in invalid, outdated encumbrances



Category	FY2019 & Prior Federal Fund Encumbrance Bal	FY2019 & Prior All Other Fund Encumbrance Bal	FY2019 & Prior General Fund Encumbrance Bal	FY2020 General Fund Encumbrance Bal	FY2021 General Fund Encumbrance Bal
Building Rent	0.00	0.00	118,148.16	20,256.00	140,215.26
Capital	30,977.57	1,219,438.20	303,483.25	19,919.30	0.00
Contractual	11,586,747.74	2,135,880.82	569,127.63	663,016.79	1,598,470.23
Equipment	17,613.00	17,400.88	7,059.22	21,686.16	93,126.19
Miscellaneous	0.00	21,601.19	0.00	1,445.83	223,633.35
Power	232,898.49	265,311.59	20,610.42	38,732.29	201,965.49
Supplies	15,091.87	55,495.75	53,203.94	94,638.95	32,873.00
Telecommunication	1,743.17	111,772.20	35,961.28	2,780.48	30,250.37
Travel	2,575.17	6,566.90	220.00	0.00	0.00
Water	28,291.15	96,520.62	62,010.96	11,821.70	53,061.43
Total:	13,929,974.15	3,929,988.15	1,172,730.70	874,297.50	2,373,595.32

04

04

Conference Evaluations

Conference Evaluation

1. The IGFOA sessions were relevant and timely:

STRONGLY AGREE	DISAGREE	NEUTRAL	AGREE	STRONGLY AGREE
0	0	0	50%	50%
				Score 4.50

2. Logistic support provided by Graduate School USA was handled well.

STRONGLY AGREE	DISAGREE	NEUTRAL	AGREE	STRONGLY AGREE
0	0	1	50%	46.67
				Score 4.43

3. As we prepare for the IGFOA summer conference, please recommend topics or subject areas you would like to discuss.

Prior Year Encumbrances

Cybersecurity

Covid Assistant funds

SEFA regarding clusters federal reporting

Audit related areas

New financial systems integrations

Human behavior under extreme pressure. In dealing with political will and or political in nature.

Finance & Budget

Moving Financial data from legacy system to new FMIS. What to carry over, conversion crosswalk, data reorganization/regrouping to meet new FMIS specifications, transition best practices.

Procurement

1) Work stress and dealing with an almost daily changing priority list (where it's more difficult to truly master skills and you must constantly relearn what you did 3+ months ago for when that becomes the priority). My entire office is understaffed and months behind on almost everything. 2) Misinformation - From legislators to the general public, they refuse to listen to what is reality (ex. they think ARPA can cover everything or that there is money where there is none). These rumors play a big role since our communities are so small and often misinformed by social media.

FMIS Status & Challenges, FY21 Audit Status,

Hiring and retention; Compensation for financial professionals in government

1. creating Internal audit section 2. update policies (cash management to include investment & Internal controls) 3. Reconcile Balance sheet accounts (not bank reconciliation)

Project management, succession planning, and grant reporting

Review GASB again. Especially with the one on leases since it'll be relevant for the FY2022 audit

4. Please suggest any improvements to future virtual IGFOA sessions.

None. You have always done a great job. We look towards to the next one.

Maybe have more people participate in the sessions to help keep employees updated

The previous virtual IGFOA sessions I attended, were perfectly done and well managed. As for the moderator, I don't remember her name, but she did a great job in doing what she was doing.

None. the virtual meeting was satisfactory

All were great.

No further improvements are necessary at this time.

Span over a 2-day period so some presentations will go on the 1st day and some on the 2nd. That way, governments like the Virgin Islands and others would not rush to exit the conference.

Maybe adjust the time so we are not ending at midnight in the VI or allow us to present first.

More representation of permanent employees, other than heads of the departments/agencies (i.e. accountants, financial supervisors)

Nope. Great job in trying to accommodate the different island governments with the different time zones.

1) Work stress and dealing with an almost daily changing priority list (where it's more difficult to truly master skills and you must constantly relearn what you did 3+ months ago for when that becomes the priority). My entire office is understaffed and months behind on almost everything. 2) Misinformation - From legislators to the general public, they refuse to listen to what is reality (ex. they think ARPA can cover everything or that there is money where there is none). These rumors play a big role since our communities are so small and often misinformed by social media.

FMIS Status & Challenges, FY21 Audit Status,

Hiring and retention; Compensation for financial professionals in government

1. creating Internal audit section 2. update policies (cash management to include investment & Internal controls) 3. Reconcile Balance sheet accounts (not bank reconciliation)

Project management, succession planning, and grant reporting

Review GASB again. Especially with the one on leases since it'll be relevant for the FY2022 audit

5. Any other comments or recommendations?

Keep up the great work IGFOA team!!

Meeting in person is best

Great work, Graduate School!

Please address number 3. At least, a little.

Have everyone submit the reports to be read/reviewed beforehand.

Ask for specific questions from each attendee so it's more like a conversation rather than everyone sitting through everyone's full presentation.

Maybe have everyone report and successes and challenges for 2 minutes with a 2-minute discussion.

"1) quarterly virtual meetings for follow-up on most, if not a select, topic; 2) coordinate with insular governments to apply more benefits to for ELDLP participation/completion."

05

05

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IGFOA Summer 2022*

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