



IGFOA



Graduate School USA



IGFOA

Winter Meeting Agenda

Island Government Finance Officers' Association

February 14-16, 2023, Honolulu, Hawaii

AGENDA

The goals of the 2023 Winter IGFOA conference are to:

- Share the status of each government's single audits, FMIS update, Pandemic fund status, and other initiatives completed since the June 2022 GFOA conference in Austin.
- Share the status of audit transitions affecting most governments, present audit transition principles and standards, and discuss next steps and best practices in transitioning to new audit firms.
- Exchange information on the latest Performer analysis.
- Exchange information on federal grants available in one or more jurisdictions with the intent of increasing awareness of potential grant accessibility across all jurisdictions.
- Extend sharing of GASB lease reporting and present additional GASB updates, including GASB 96 and other matters.

MONDAY, FEBRUARY 13, 2023

1:00 p.m.



Meeting for Conference Organizers

Pre-conference meeting for conference organizers and presenters to discuss conference agenda and outcomes.

2:00 - 4:00 p.m.



Conference Registration

 Main Lobby

Ciara Santiago will be available from 2:00 p.m. to 4:00 p.m. for sponsored IGFOA participants to pick up meal stipends in the main lobby of the Hilton Hawaiian Village..

TUESDAY, FEBRUARY 14, 2023

7:00 a.m.



Buffet Breakfast

Kahili Suite, Kalia Conference Center, Hilton Hawaiian Village, Honolulu, Hawaii.

8:30 a.m.



Start of IGFOA Conference

Kahili Suite, Kalia Conference Center, Hilton Hawaiian Village, Honolulu, Hawaii.



Welcoming Remarks

- Hon. Bosede Bruce, Commissioner of Finance, United States Virgin Islands
- Mr. Jason Aubuchon, Director, Pacific & Virgin Islands Training Initiatives, Graduate School USA

9:00 a.m.



Introductions & Agenda Review

Mr. Kevin O'Keefe, Facilitator

9:30 a.m.



Insular Government Updates

Ms. Deborah Milks, CPA; Mr. Kevin O'Keefe, Moderators

Insular government presentations will feature current status and latest information on:

- Key Performance Measures
- FMIS Status
- Action Planning from Austin
- Government Challenges and Accomplishments

Presentations (7-10 minutes)



Republic of Palau



Federated States of Micronesia



Chuuk State, FSM



Republic of the Marshall Islands

10:15 a.m.



Morning Break

10:30 a.m.



Insular Government Updates (Continued)

Presentations (7-10 minutes)



Commonwealth of the Northern Mariana Islands



Guam



American Samoa



U.S. Virgin Islands

12:00 p.m.



Group Photo

12:15 p.m.



Lunch

1:15 p.m.



Status of Single Audits Across Insular Governments

Debbie Milks, CPA

The impact of COVID, extensions to audit deadlines, and transitions within finance offices have all led to delays in the issuance of single audits in many insular governments. This session will feature an update from each insular government on the current status of FY20 and FY21 single audits, and a discussion of strategies to get caught up and stay timely.

2:15 p.m.



Audit Transition Issues Across Insular Governments

Debbie Milks, CPA & Frank Crawford, CPA

1. Principles and Transition Standards for Prior/New Firms
2. Audit firm transition status by Jurisdiction
3. Best Practice & Next Steps

3:15 p.m.



Break

3:30 p.m.



Updates on Implementation of GASB-87 (Lease Standards)

Mr. Frank Crawford, CPA

Still thinking about leases? You are not alone. Many insular governments are making headway into implementing GASB 87 lease accounting, but issues continue to arise. In this session, we will take a quick look at the requirements of GASB 87, update the group on implementation progress that has been made by a couple of the governments, and visit the remaining challenges we anticipate across the insular areas to successfully implement this standard.

4:45 p.m.



Overview of Action Planning Process

5:00 p.m.



Gather Questions; Adjourn for Day



WEDNESDAY, FEBRUARY 15, 2023

7:00 a.m.



Buffet Breakfast

Kahili Suite, Kalia Conference Center, Hilton Hawaiian Village, Honolulu, Hawaii.

8:30 a.m.



Continuation of IGFOA Conference.

 Kahili Suite, Kalia Conference Center

Kevin O'Keefe

Review results from Tuesday and overview of today's agenda

8:45 a.m.



Raising Awareness of Federal Grant Access Across Insular Governments

Emil Friberg, PhD

This session will explore two strategies to compare across areas: single audit schedule of federal awards expenditures and USASpending.org federal obligations. We will review two pairings: Guam/CNMI and Palau/RMI as examples. We will also discuss processes for insular planning/finance, grant receiving agencies, federal processes, and interaction with DC representatives.

9:45 a.m.



Break

10:00 a.m.



GASB Update: SIBTA & PPPs (Acronyms Rule!)

Frank Crawford, CPA

Are you sure there are enough acronyms here? GASB 96 Subscription Based Information Technology Arrangements (SIBTA), which is the lease standard for IT related stuff, and GASB 94, the Public-Private and Public-Public Partnerships and Availability Payment Arrangements, or P3 standard, are the next up for implementation for your governments. This session will focus on what you need to know related to these, and if time allows, a look at a few other upcoming GASB standards that could possibly impact you.

11:15 a.m.



Resetting Performance Measures

Debbie Milks, CPA

Tracking finance office performance measures is a key component of the IGFOA. In this session we will review and discuss current performance measures, clarify measurement calculations, and prepare for a full update of performance measures during GFOA Portland in May, 2023.

12:00 p.m.



Lunch

1:15 p.m.



Perfometer Updates - FY20 & FY21

Frank Crawford, CPA

New Perfometer scores have been calculated for each insular government (FY20 and/or FY21, depending on each government's single audit status). This session will review overall scores alongside progress on the Audit Findings, Timeliness of Audit Submission and Exception Resolution (A.F.T.E.R.) analysis.

2:45 p.m.



Break

3:00 p.m.



Tax Reform and Tax Information Systems

Kevin O'Keefe

This session will provide real life experience on two topics of likely interest to all jurisdictions. Palau will take the lead on presenting the components of its tax reform package and the process undertaken to-date; and other jurisdictions are encouraged to add their own lessons learned. Several jurisdictions have recent experience to share with respect to replacing their tax information systems. Again, the focus will be upon lessons learned through the cycle of system specification, procurement, preparation for implementation, and trouble-shooting.

4:00 p.m.



Government Action Planning

4:45 p.m.



Gather Questions; Adjourn for Day

6:30 p.m.



Principals Dinner

 Noi Thai Restaurant, Waikiki



**IGFOA 2017
(Maui)**



**IGFOA 2015
(Maui)**

THURSDAY, FEBRUARY 16, 2023

- 7:00 a.m.  **Buffet Breakfast**
 Kahili Suite, Kalia Conference Center, Hilton Hawaiian Village, Honolulu, Hawaii.
- 8:30 a.m.  **Continuation of IGFOA Conference.**
 Kahili Suite, Kalia Conference Center
Kevin O'Keefe
Review results from Wednesday and overview of today's agenda
- 8:45 a.m.  **IGFOA: New Directions and Initiatives**
Panel Discussion with Principals
Moderator: Kevin O'Keefe
- 10:15 a.m.  **Break**
- 10:30 a.m.  **Government Action Planning: Compile Action Steps**
- 12:00 p.m.  **Working Lunch**
- 12:30 p.m.  **Government Report-Outs and Next Steps**
- 1:30 p.m.  **Conference Wrap-Up**
 - Advancing Government Action Plans
 - Summary of Progress During this Session
 - Next Steps
 - Conference Evaluations
- 2:00 p.m.  **Adjourn**



**Participants at
IGFOA Kauai
(2012)**

IGFOA Summer 2022, Austin, TX



GSUSA Instructor Bob Lavigna with IGFOA Participants



IGFOA Summer 2022 participants in Austin, Texas

IGFOA Summer 2022, Austin, TX



IGFOA participants from Palau, FSM and CNMI



The Palau delegation to IGFOA Summer 2022.

Participant List

American Samoa

- **Akenese Lealamanua**, Senior Accountant, Department of Treasury
- **Alapasa Tuato'o**, Assistant Director to the Treasurer, Department of Treasury

Commonwealth of the Northern Marianas Islands

- **Ryan Camacho**, Department of Finance
- **Tracy Norita**, Acting Secretary of Finance, CNMI Department of Finance

FSM National Government

- **Akiama George**, Deputy Assistant Secretary, FSM National Treasury
- **Brucelene Ileyangyang**, Budget Analyst, Federal & Foreign Funds
- **Eugene Amor**, Secretary of Finance, FSM Finance & Administration
- **Melynda Irons**, Grant & Financial Analyst, FSM Finance & Administration
- **Rosihna Sylbanuz**, Manager, Accounts Payable
- **Warren Lebehn**, Manager, Federal Certification

Chuuk, FSM

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

Pohnpei, FSM

- **Christina Elnei**, Director of Finance and Administration, Pohnpei State
- **Stacy Nanpei**, Director of Budget, Pohnpei State

Yap, FSM

Irene Laabrug, Acting Director of Administration

Guam

- **Edward Birn**, Director, Guam Department of Administration
- **Irvin Slike**, General Manager, Guam Solid Waste Authority
- **Katherine Kakigi**, Comptroller, Guam Solid Waste Authority
- **Krystyna Ilagan**, General Accounting Supervisor, Guam Department of Administration

Republic of Palau



- **Darla Babauta**, Chief of Finance & Accounting, Ministry of Finance
- **Darren Fritz**, Senior Budget Analyst, Ministry of Finance
- **Delora Yoshiwo**, Senior Budget Analyst, Ministry of Finance
- **Elway Ikeda**, Director, Bureau of Revenue and Taxation
- **Gail Rengiil**, Director, Bureau of National Treasury
- **Kaleb Udui**, Minister, Ministry of Finance

Republic of the Marshall Islands



- **Brenson Wase**, Minister, Ministry of Finance
- **Garcia Langimeo**, Senior Budget Officer, Compact Funds
- **Jasmine Myazoe**, Internal Auditor, Ministry of Finance
- **Neri Wase**, Budget Director, MOHSS
- **Wenda Malachi**, Budget Director, PSS
- **Ywao Elanzo Jr.**, Deputy Secretary, Ministry of Finance

U.S. Virgin Islands



- **Bosede Bruce**, Commissioner, Department of Finance
- **Jenifer O'Neal**, Director, Office of Management and Budget
- **Somere Webber**, Grants Administrator, Office of Management and Budget
- **Wilfredo Guzman**, Deputy Commissioner, Department of Finance

Resource Consultants

- **Deborah Milks**, CPA, GSUSA
- **Emil Friberg**, Ph.D., GSUSA
- **Frank Crawford**, CPA, GSUSA
- **Kevin O'Keefe**, GSUSA
- **Mark Sturton**, Ph.D., GSUSA

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- **Ciara Santiago**, Program Specialist, GSUSA
- **Jason Aubuchon**, Senior Director, GSUSA
- **Judith Perry**, Office Manager, GSUSA
- **Monique Wedderburn**, Program Manager, GSUSA

U.S. Department of the Interior - Office of Insular Affairs



- **Marina Tinitali**, Acting Deputy Director for Policy Division

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