



# GFOA & IGFOA Meeting Agenda



May 20-25, 2023  
Portland, Oregon



# GOALS

The goals of the 2023 GFOA and IGFOA conferences are to:

## Audits

Review the current status of single audits for insular governments from FY20 to FY22, including anticipated delays and ongoing strategies to catch up and issue timely audits. Discuss challenges that have arisen during the audit process and identify potential solutions to improve future audits.

## Performance Measures

Review insular government finance office performance measures and discuss potential modifications and reporting.

## GFOA

Discuss key issues presented at the GFOA Conference and their applicability to the U.S. affiliated insular governments.

## Fed Programs

Connect with GFOA's Federal Liaison Center to discuss current issues around ARPA, IRA, and IJA; review changes to regulations and/or funding sources which may impact insular government financial operations.

## GASB

Review forthcoming GASB standards and plan for their timely implementation.

## Action Planning

Identify key takeaways from the week for each insular government and develop follow-up activities to ensure that the insights gained from the meeting are effectively applied in each government.

# 📅 FRIDAY, MAY 19, 2023



Most insular government participants arrive in Portland.

## Portland Marriott Downtown Waterfront

📍 1401 SW Naito Pkwy, Portland, OR 97201

📞 (503) 226-7600



# 📅 SATURDAY, MAY 20, 2023

📍 **Venue: Portland Marriott Downtown Waterfront, Mt. Hood Room**

🍴 **Breakfast and Lunch on Own**

9:00 a.m.

🚀 **Opening of IGFOA Meeting in the “Mt. Hood” room**

Welcoming Remarks

- Insular Government IGFOA Representative
- Jason Aubuchon, Director, Graduate School USA

9:30 a.m.

👥 **IGFOA Agenda Review and Participant Introductions**

- Debbie Milks, CPA and Jason Aubuchon

## AUDIT TIMELINESS

FY21-FY23 Insular Government Audit Issuance Dates

Only 2 insular governments anticipate submitting timely FY22 audits. 1 government has yet to issue an FY20 audit, and 3 governments have yet to issue FY21 audits.

	2021				2022				2023			
	Q1 3/31/21	Q2 6/30/21	Q3 9/30/21	Q4 12/31/21	Q1 3/31/22	Q2 6/30/22	Q3 9/30/22	Q4 12/31/22	Q1 3/31/23	Q2 6/30/23	Q3 9/30/23	Q4 12/31/23
🇸🇲 A.SAMOA		●				●				●		
🇨🇳 CNMI									●		?	?
🇬🇺 GUAM		●				●				● Est		
🇺🇸 USVI										● Est	?	?
🇷🇲 RMI						●				●		?
🇵🇼 PALAU										●	?	?
🇫🇲 FSMNG										●		?
🇵🇭 POHNP.										●		?
🇨🇫 CHUUK												●
🇰🇷 KOSRAE												●
🇵🇾 YAP												●
	FY20 Audits Due		FY20 Audits Exten.		FY21 Audits Due				FY22 Audits Due			

🔍 ? No Estimate Provided

10:00 a.m.

 **Catching Up with Single Audits**

- Debbie Milks, CPA

11:00 a.m.

 **GFOA Conference Planning**

- GFOA Session Recommendations
- GFOA Session Assignments
- Preparing for end-of-week Action Planning
- Debbie Milks, CPA

12:00 p.m.

 **Welcome to Portland: Drummond’s Guide to the City**

Drummond Kahn, a Portland-based PITI-VITI instructor, will welcome IGFOA participants to the city and provide an overview of its unique culture, attractions, and activities. Drummond will offer tips on how to get to and from the convention center using public transportation, as well as suggestions for local restaurants, coffee shops, and other must-visit spots to help us make the most of our time in the City of Roses.

12:15 p.m.

 **GFOA Conference Registration (on Own)**



- Oregon Convention Center, 777 NE Martin Luther King Jr Blvd, Portland, OR 97232
- The Portland Marriott Downtown Waterfront is an official GFOA hotel.

All GFOA attendees will receive a complimentary TriMet pass valid on all forms of public transportation through the duration of GFOA following registration. We recommend participants complete conference registration for GFOA on Saturday afternoon or Sunday morning, as registration gets quite busy on Monday morning.



**Dinner on Own**

 **SUNDAY, MAY 21, 2023**



**Breakfast on Own**

12:00 p.m.



**Lunch on Own**

1:30 p.m.



**GFOA Conference Concurrent Sessions Begin**




• **GFOA Conference Keynote Speaker: Eduardo Briceño**



Eduardo Briceño is one of the world’s leading experts on growth mindset and workplace learning. He will speak to GFOA conference attendees about how to foster a growth mindset—the belief that one’s abilities and qualities can be developed—and about habits and systems that foster growth.

5:00 – 7:00 p.m.  **GFOA Welcome Reception**

-  Oregon Convention Center, 777 NE Martin Luther King Jr Blvd, Portland, OR 97232

GFOA's Annual Conference Welcome Reception will take place on Sunday, May 21, 2023 from 5:00 - 7:00 pm at the Oregon Convention Center, Hall D. Attendees, guests, sponsors, and exhibitors are encouraged to attend. This is a complementary event.


 **Dinner on Own**

## MONDAY, MAY 22, 2023

 **Breakfast on Own**

8:00 a.m.

 **GFOA Conference Concurrent Sessions (Continued)**

-  Oregon Convention Center, 777 NE Martin Luther King Jr Blvd, Portland, OR 97232

8:30 a.m.

 **GFOA Conference Keynote Speaker: Michael C. Bush**



Michael is CEO of Great Place to Work®, the global research and analytics firm that produces the annual Fortune 100 Best Companies to Work For list, the World's Best Workplaces list, the 100 Best Workplaces for Women list, and dozens of other distinguished workplace rankings around the world. He brings over 30 years of experience leading and growing organizations and served as a former member of President Obama's White House Business Council.

10:30 a.m.

 **GFOA Conference Concurrent Sessions (Continued)**

12:00 p.m.

 **Lunch on Own**

1:30 p.m.

 **GFOA Conference Concurrent Sessions (Continued)**

5:05 p.m.

 **GFOA Conference Concurrent Session End**

 **Dinner on Own**



The Palau delegation to IGFOA Honolulu (Feb 2023)

## 📅 TUESDAY, MAY 23, 2023

 Breakfast on Own

8:30 a.m.

 GFOA Conference Concurrent Sessions (Continued)

 • Oregon Convention Center, 777 NE Martin Luther King Jr Blvd, Portland, OR 97232

 • GFOA Conference Keynote Speaker: Erica Dhawan



Erica is an internationally recognized leading authority, speaker and advisor on 21st century teamwork, collaboration and innovation. Named as one of the top 50 management thinkers in the world by Thinkers50, she is the author of two bestselling books, *Get Big Things Done: The Power of Connectional Intelligence* and *Digital Body Language: How to Build Trust and Connection, No Matter the Distance*.

10:30 a.m.

 GFOA Conference Concurrent Sessions (Continued)

12:00 p.m.

 Lunch on Own

1:30 p.m.

 GFOA Conference Concurrent Sessions (Continued)

5:05 p.m.

 GFOA Conference Concurrent Session End

 Dinner on Own

7:00 p.m.

 GFOA Closing Event

- Goo Goo Dolls (tickets \$35/person)


Formed by John Rzeznik and Robby Takac in Buffalo, New York, during 1986, Goo Goo Dolls have quietly broken records, contributed a string of staples to the American songbook, connected to millions of fans, and indelibly impacted popular music for three-plus decades. Beyond selling 15 million records worldwide, the group has garnered four GRAMMY® Award nominations and nearly a dozen platinum and gold singles combined, and seized a page in the history books by achieving 16 number one and Top 10 hits. As a result, they hold the all-time radio record for “Most Top 10 Singles.”

## 📅 WEDNESDAY, MAY 24, 2023

 Breakfast on Own

8:30 a.m.

 GFOA Conference Concurrent Sessions (Continued)

 • Oregon Convention Center, 777 NE Martin Luther King Jr Blvd, Portland, OR 97232


12:10 p.m.

 **GFOA Conference Ends**

 **Lunch on Own**

1:30 p.m.

 **Continuation of IGFOA Meeting**

-  • Venue: Portland Marriott Downtown Waterfront, Mt. Hood Room
- IGFOA Agenda Review and Introductions for Newly Arriving Participants

1:45 p.m.

 **Connecting with GFOA: Emily Brock**



Emily Brock, Director of GFOA's Federal Liaison Center, will update IGFOA on the status of US federal funds, including the American Rescue Plan Act (ARPA) closeout, Infrastructure Investment and Jobs Act (IIJA), Inflation Reduction Act (IRA) update, and application processes for each.

2:45 p.m.

 **Break**

3:00 p.m.

 **GFOA Conference Highlights: Participant Session Reports by Category**

 **Moderators: Debbie Milks, CPA and Jason Aubuchon**

- What were the most important ideas, concepts, issues, or practices you heard about during the GFOA Conference?
- How do they apply to you and your government?

5:00 p.m.

 **Adjourn**

6:30 p.m.

 **IGFOA Hosted Group Dinner**

-  • The Slide Inn, 2348 SE Ankeny, Portland, OR 97214

After our Wednesday IGFOA meeting, we will have a group dinner for IGFOA participants. Please let us know if you can't join us so we can give an accurate headcount to the restaurant. Details to follow!

## THURSDAY, MAY 25, 2023

 **Portland Marriott Downtown Waterfront, Mt. Hood Room**

7:00 a.m.

 **Breakfast**

-  • Breakfast hosted at the Mt. Hood Room

8:15 a.m.

 **Continuation of IGFOA Meeting**

 **Agenda Review**


- Review results from Wednesday's discussions and overview of today's Agenda

8:30 a.m.

 **IGFOA Insular Government Presentations**

We're saving the best for the last day! Insular government presentations will focus on the current status of single audits and strategies to get caught up, as well as insular government finance office performance measures.

**Presentations (7-10 minutes each)**






-  Commonwealth of the Northern Mariana Islands
-  Federated States of Micronesia
-  Chuuk State, FSM
-  Pohnpei State, FSM
-  Yap State, FSM
-  Kosrae State, FSM

10:30 a.m.

 **Break**

10:45 a.m.

 **Insular Government Updates (Continued).**
**Presentations (7-10 minutes each)**

-  Republic of Palau
-  Guam
-  American Samoa
-  Republic of the Marshall Islands
-  U.S. Virgin Islands

12:00 p.m.

 **Working Lunch**

1:00 p.m.

 **A Deeper Dive into GASB Standards**
 **Frank Crawford, CPA**

This session will take a more intense look at the various GASB standards discussed at this week's GFOA sessions, including, but not limited to, leases, SBITA, and more...and will introduce a new SBITA excel spreadsheet to assist with implementation.

3:00 p.m.

 **Government Report-Outs on Action Planning**

3:45 p.m.

 **Conference Wrap-up**

- Next steps
- Closing Remarks
- Conference evaluations

4:00 p.m.

 **Adjourn IGFOA Conference.**



# PARTICIPANT LIST

## American Samoa



- **Levi Reese**, Deputy Treasurer, Department of Treasury

## Commonwealth of the Northern Marianas Islands



- **Ryan Camacho**, Senior Financial Analyst, Department of Finance
- **Pamela Marigmen**, Financial Analyst, Department of Finance
- **Thomasa Naraja**, Financial Analyst, Department of Finance
- **Tracy Norita**, Secretary of Finance, Department of Finance
- **Angelina Phillips**, Technical Financial Analyst, Office of Management and Budget

## FSM National Government



- **Manwick Albert**, Budget Analyst
- **Eugene Amor**, Secretary, FSM Department of Finance
- **Ligaya Esiel**, Operations & Finance Officer, FSM Department of Health
- **Jeanie Gabriel**, Compliance Officer, National Treasury
- **Sohs John**, Assistant Secretary Budget, FSM Department of Finance
- **David Loyola**, Systems Administrator, FSM Department of Finance
- **Erick Paul**, Assistant Secretary, FSM Department of Finance
- **Senny Phillip**, Assistant Secretary - Division of Investment
- **Jayleen Ringlen**, Accountant II
- **Lester Sackryas**, Manager - Supply section
- **Tony Saimon**, IT Technician

## Chuuk, FSM



- **Roxalyn Kaminanga**, Chief of Finance, Department of Finance and Administration
- **Renegardo Merencillo**, Accounting Advisor, Department of Finance and Administration
- **Jonas Paul, Director**, Department of Finance and Administration

## Pohnpei, FSM



- **Harvin Dakanno**, Accountant III, Department of Treasury and Administration
- **Christina Elnei**, Director, Department of Treasury and Administration
- **Tae Shawn Mae Jeannette Ioanis**, Accountant I, Department of Treasury and Administration
- **Stacy Nanpei**, Budget Officer, Governor's Office, Pohnpei State Government
- **Anthony Loyola**, Senior Budget Analyst, Pohnpei State Government
- **Josephine Paul**, Accountant II, Department of Treasury and Administration
- **Judy Rodriguez**, Chief of Finance, Department of Treasury and Administration

## Yap, FSM



- **Irene Laabrug**, Chief of Finance and Treasury, Office of Administrative Services

## Guam



- **Edward Birn**, Director, Guam Department of Administration
- **Krystyna Ilagan**, General Accounting Supervisor, Guam Department of Administration

## Marshall Islands



- **Patrick Langrine**, Secretary of Finance, Ministry of Finance
- **Garcia Langimeo**, Budget Director, Ministry of Finance
- **Jasmine Myazoe**, Chief Internal Auditor, Ministry of Finance
- **Brenson Wase**, Minister, Ministry of Finance
- **Ayako Yamaguchi-Eliou**, Public Financial Management and Budget Specialist, Ministry of Finance

## Palau



- **Kayla Anderson**, Senior Accountant, Ministry of Finance
- **Darren Fritz**, Senior Budget Analyst, Ministry of Finance, Bureau of Budget and Planning
- **Harden Hashinto**, Procurement Tech, Ministry of Finance
- **Alexandra Iyar**, Accounting Tech, Ministry of Finance
- **Noria Manahane**, Chief, Bureau of National Treasury, Ministry of Finance
- **Rois Nakamura**, Budget Analyst, Bureau of Budget and Planning, Ministry of Finance
- **Gail Rengiil**, Bureau of National Treasury, Ministry of Finance
- **Susau Rengiil**, Payroll Clerk, Ministry of Finance
- **Arielle Rengulbai**, Accountant, Ministry of Finance
- **Kaleb Udui**, Minister, Ministry of Finance

## US Virgin Islands



- **Sharon Amey**, Compliance Auditor, Office of Management and Budget
- **Rhea Benjamin**, Capital Assets Coordinator, Department of Finance
- **Bosede Bruce**, Commissioner, Department of Finance
- **Lucy Nunez**, Director of Treasury, Department of Finance
- **Jenifer O’Neal**, Director, Office of Management and Budget
- **Elijah Samuel**, Accounting Operations Manager, Department of Finance
- **Sharon Tuitt**, Supervisor Central Payroll, Department of Finance
- **Somere Webber**, Grants Administrator, Office of Management and Budget

## Graduate School USA



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

## Resource Consultants

- **Emily Brock**, GFOA
- **Frank Crawford**, Consultant, GSUSA
- **Drummond Kahn**, Consultant, GSUSA
- **Deborah Milks**, Consultant, GSUSA
- **Jeanne Yamamura**, CPA, Consultant, GSUSA

## Department of the Interior



- **Marina Tinitali**, Insular Policy Specialist for Accountability, Audits, and Emergency Management



The FSM delegation to IGFOA Honolulu (Feb 2023)



## CONTACT INFORMATION



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