

IGFOA



**Honolulu, Hawaii
September 14, 2023**



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The Island Government Finance Officers' Association (IGFOA) convened a virtual check-in meeting on September 14, 2023. Fifty-three government finance leaders and staff from the U.S.-affiliated Island jurisdictions, including American Samoa, the Commonwealth of the Northern Mariana Islands, the Federated States of Micronesia—the FSM national government, Chuuk, Pohnpei, and Yap—Guam, the Republic of the Marshall Islands, the Republic of Palau, the U.S. Virgin Islands attended the meeting as well as representatives from the Department of Interior Office of Insular Affairs and Graduate School USA instructors and staff.

OPENING REMARKS

In his opening remarks, Mr. Jason Aubuchon, Director of Graduate School USA, welcomed participants and as an introductory exercise encouraged them to share their moods through emojis. Attendees using video were then invited to turn on their cameras. They were reminded to verify their screen names to ensure that any future information would be correctly shared with them. Participants who had not already done so were also encouraged to register for the meeting. Mr. Aubuchon then welcomed and introduced new finance officers, taking a moment to acknowledge the recent changes in leadership across the insular areas.

- Hon. Casten Nemra, Minister of Finance, Republic of the Marshall Islands
- Hon. Lipar George, Director of Finance and Administration, Kosrae State, Federated States of Micronesia
- Mr. Kevin McCurdy, Commissioner Nominee for the U.S. Virgin Islands
- Mr. Sohs John, Acting Secretary of Finance, Federated States of Micronesia National Government

The IGFOA meeting then transitioned to an overview of the agenda, focusing on Insular Government Presentations as the primary topic. Mr. Aubuchon reviewed the agenda for the session, which included the following:

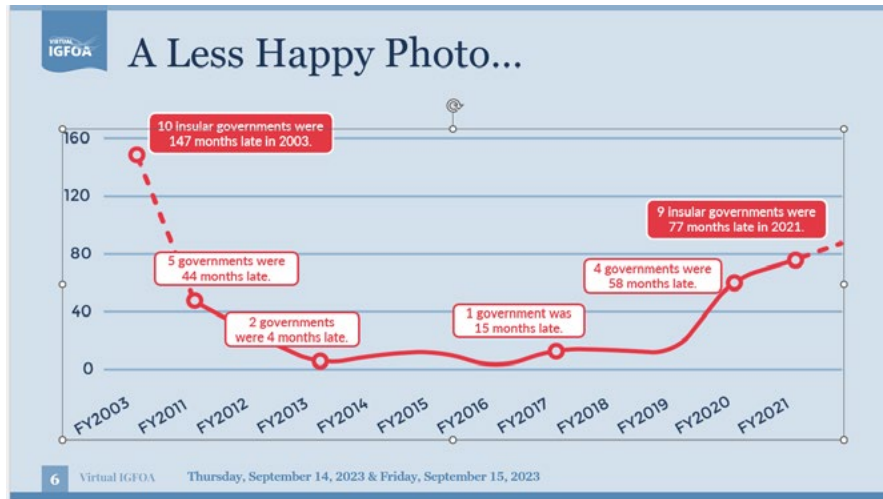
- Welcome to the IGFOA Virtual Conference
 - » Our Primary Agenda: Insular Government Presentations
- Insular Government Updates
 - » Audit Status: Action Plan; Challenges and Accomplishments
- Planning for the Winter IGFOA Conference

The Welcome Presentation has been included as Attachment 1 in conference proceedings.

INSULAR GOVERNMENT PRESENTATIONS

Mr. Aubuchon then introduced the virtual check-in's primary purpose, which was to hear from the insular governments. He provided a brief overview of IGFOA, sharing its long-standing presence since 2000. He explained that the focus areas of prior IGFOA meetings included the quality and timeliness of single audits, finance office performance measures, financial management information systems, emerging GASB issues, as well as topics related to cybersecurity, procurement, public reporting, and public accounting.

Mr. Aubuchon then transitioned into a discussion on challenges faced by governments in issuing timely single audits. He presented a graph demonstrating the timeliness of single audits over the years and provided a detailed analysis of the audit timeliness data. The data revealed a concerning trend, especially after the impact of the COVID-19 pandemic. He highlighted the collective struggle, as reflected in the combined data of all governments. In 2003, the audits collectively lagged by 147 months, involving ten governments. Over the years, there has been visible progress, with the delay decreasing to 4 months at its lowest point in Fiscal Year 2013. However, the situation worsened in Fiscal Year 2021, with nine governments being 77 months late. The graph displayed a notable spike during COVID-19, indicating the difficulties faced during that time. Mr. Aubuchon emphasized that this challenge was not unique to a single government but was shared collectively. He stressed the importance of primarily understanding the current state of single audits to address emerging concerns and emphasized the need for a collaborative effort among participating governments to resolve these concerns.



Following Aubuchon’s introduction, finance officers from each island government provided updates on their audit status, action plans, challenges and achievements. Note: Presentations are listed in order of presentation. The graph below summarizes the status of the U.S. Island Islands and Territories:

Graph 1 - Audit Status of U.S. Insular Islands and Territories.

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.

	2022				2023				2024			
	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	Q1 3/31/24	Q2 6/30/24	Q3 9/30/24	Q4 12/31/24
A.SAMOA		●				●						
CNMI									● Est		● ?	● ?
GUAM		●				● Est						
USVI									● Est		● ?	● ?
RMI						●			● Est			● ?
PALAU									● Est		● ?	● ?
FSMNG						●			● Est			● ?
POHNP.						●	● Est					● ?
CHUUK				●					● Est			● ?
KOSRAE				●					● Est			● ?
YAP				●			● Est					● ?
	FY21 Audits Due				FY22 Audits Due				FY23 Audits Due			

● ? No Estimate Provided

American Samoa



Audit Status

- FY2022 – Trial Balance was submitted and accepted by the auditors in the 2nd week of January 2023

Audit Challenges and Ideas

1. **What is the greatest challenge to completing your audit on time?** Have trial balances ready by the agreed-upon date so auditors can begin fieldwork.
2. **Do you and/or your auditors have any ideas about “thinking out of the box” to speed up the audit process?**
 - » Set deadlines and hound departments to meet deadlines.
 - » Allow Overtime
 - » Make the audit a team effort and not the responsibility of one or two individuals.
3. **What are your expectations for the opinion of the current audit?** We hope to have another unmodified opinion for ASG proper. We think most of our component units will also be unmodified except for one.

Commonwealth of the Northern Marianas Islands



Audit Status

- FY21 Submitted 02/01/23, FY 22 and FY23 – The Trial Balance was submitted and accepted by auditors on June 23, 3023, and on July 14, 2023. Fieldwork has not started.

Audit Challenges and Ideas

1. **What is the greatest challenge to completing your audit on time?** Continuously understaffed; employee turnover without proper transition of work responsibilities and required documentation.
2. **Do you and/or your auditors have any ideas about “thinking out of the box” to speed up the audit process?** To expedite the FY21 Audit, in accordance with management’s directive, we will diligently submit all requested schedules within our capacity. We will acknowledge and accept audit findings, including unreconciled differences and unsupported transactions, recognizing their significance in maintaining financial accuracy. Furthermore, we will strategically allocate our resources towards prioritizing the FY21 Compliance Audit, while concurrently ensuring the preparedness of FY23 and FY24 for impending audits.
3. **What are your expectations for the opinion of the current audit?** We are expecting a Disclaimer or adverse opinion.

Federated States of Micronesia, National



Audit Status

- FY22 Ernst and Young have been contracted for two (2) years. Trial Balance was submitted and accepted by auditors on August 8, 2023. Fieldwork began the first week of July 2023.
- FSM has selected Bisan to implement the Financial Management Information System (FMIS).

Audit Challenges and Ideas

1. **What is the greatest challenge to completing your audit on time?**
 - » We are still behind schedule from COVID 19 and slowly catching up
 - » A new audit firm has been appointed (Ernst & Young). They have employed most of the same auditors as Deloitte, but they are having to learn how to use the E&Y audit software.
 - » We are having issues with implementing GASB 87
2. **Do you and/or your auditors have any ideas about “thinking out of the box” to speed up the audit process?**
It is planned to implement a new FMIS which should make preparing the financial statements and schedules easier. The new system is planned to go live on 1 October 2024
3. **What are your expectations for the opinion of the current audit?** We are expecting a similar opinion to the FY 2021 audit.

Federated States of Micronesia, Chuuk State



Audit Status

- FY2022 – Trial Balance was submitted and accepted by auditors on June 06, 2023. Fieldwork has not started.

Audit Challenges and Ideas

1. **What is the greatest challenge to completing your audit on time?** Although we submitted all the requested schedules and documents, the audit process seems slow.
2. **Do you and/or your auditors have any ideas about “thinking out of the box” to speed up the audit process?**
To have an EY auditor or representative stationed in Chuuk.
3. **What are your expectations for the opinion of the current audit?** We are expecting the same opinion as in the previous year’s audit.

Federated States of Micronesia, Kosrae State



Audit Status

- FY2022 & FY2023 Ernst and Young has been contracted for a 2-year contract. The trial Balance was submitted on July 18, 2023.

Audit Challenges and Ideas

1. **What is the greatest challenge to completing your audit on time?** Experienced auditors do not come to Kosrae for fieldwork, which delays necessary audit work to complete the audit.
2. **Do you and/or your auditors have any ideas about “thinking out of the box” to speed up the audit process?** More experienced auditors should be assigned to the Kosrae State audit.
3. **What are your expectations for the opinion of the current audit?** We are expecting a similar opinion to the FY 2021 audit.

Federated States of Micronesia, Yap State



Audit Status

- FY2022 – Contract New Audit Firm, Burger Comer Magliari (BCM) 1st Year to conduct YSG Single Audit for FY22. The trial Balance was submitted on August 24, 2023, and the fieldwork commenced in the 2nd week of September.

Audit Challenges and Ideas

1. **What is the greatest challenge to completing your audit on time?** The new audit firm Burger Comer Magliari (BCM) is the greatest challenge. They’ve recently come for a Site Visit in 3rd week of August 2023.
2. **Do you and/or your auditors have any ideas about “thinking out of the box” to speed up the audit process?** We are trying to adhere to the FSM-ONPA audit schedules as follows: 9/30 for component units, 11/30 for YSG Single Audit, and 12/30 for the FSM National Government.
3. **What are your expectations for the opinion of the current audit?** We have no expectations.

Guam



Audit Status

- FY2022 Ernst and Young has been contracted for a 3-year contract with a 1-year option Pending. Trial Balance was submitted and accepted by auditors on August 8, 2023. Fieldwork began on February 7, 2023, and Field Work commenced on March 14, 2023.

Audit Challenges and Ideas

1. **What is the greatest challenge to completing your audit on time?**
 - » GASB 87 Implementation

- » OPEB Valuation
 - » Guam DRT-IRS
2. **Do you and/or your auditors have any ideas about “thinking out of the box” to speed up the audit process?**
 - » GASB 87 Implementation
 - » OPEB Valuation
 - » Guam DRT-IRS
 3. **What are your expectations for the opinion of the current audit?** We are expecting a similar opinion to the FY 2021 audit.

Republic of the Marshall Islands



Audit Status

- FY2022 – Contract with EY was completed June 02, 2023. The periods to be audited are FY22 and FY23. The trial Balance was submitted on June 7, 2023, and the field work commenced on July 5, 2023.

Audit Challenges and Ideas

1. **What is the greatest challenge to completing your audit on time?**
 - » System implementation, migration, and rollout
 - » Inability of CUs to submit an acceptable trial balance.
2. **Do you and/or your auditors have any ideas about “thinking out of the box” to speed up the audit process?**
 - » EY Client Portal
3. **What are your expectations for the opinion of the current audit?** Unmodified for governmental activities and adverse for component units.

Republic of Palau



Audit Status

- Palau MOF discussed the need for an RFP (Request for Proposal) after the auditor and the Attorney General stated that a new RFP process was necessary. The issue arose because the contract was not transferred to EY. Palau MOF sent the RFP and is currently waiting for proposals, with the expectation that the FY2021 RFP will be opened on September 18, 2023. The Trial Balance was submitted on July 12, 2023.

Audit Challenges and Ideas

1. **What is the greatest challenge to completing your audit on time?**
 - » Finding external auditors willing to do the audit based on our requested timeline
 - » FY21 by January 2024

» FY22 & 23 by June 2024

2. **Do you and/or your auditors have any ideas about “thinking out of the box” to speed up the audit process?**
We are asking the Public Auditor to communicate with our External Auditor if they can do two years at one time (FY22 & FY23)
3. **What are your expectations for the opinion of the current audit?** We are not sure with the new Auditors.

US Virgin Islands



Audit Status

- FY2022 – Contract with BDO, USA is contracted to complete 6 years. The trial Balance was submitted on March 31, 2023, and the fieldwork commenced on July 5, 2023.

Audit Challenges and Ideas

1. **What is the greatest challenge to completing your audit on time?** Component Unit issuance delays, agencies being short-staffed, and lack of timely reconciliations.
2. **Do you and/or your auditors have any ideas about “thinking out of the box” to speed up the audit process?**
Move forward without the component units’ financials, obtain outside assistance from consultants, and simultaneous audits.
3. **What are your expectations for the opinion of the current audit?** We expect to see the same results as the previous year FY2020.

Comprehensive Government Presentations have been included as Attachment 2 in conference proceedings.

PLANNING FOR THE WINTER IGFOA CONFERENCE

Following the Insular Government Presentations, Mr. Aubuchon transitioned the meeting discussion to Planning for the Winter IGFOA Conference. Mr. Aubuchon mentioned that the planning process for the IGFOA Winter Conference, scheduled tentatively for December 12-14, 2023, in Honolulu, Hawaii, at the Marriott Waikiki, has been ongoing. Participants are expected to arrive on December 11, 2023, and depart on December 15, 2023. A Save the Date email will be sent once the dates are confirmed. He mentioned that he would contact Insular Government Finance Officers with meeting invitations and request input on the conference agenda.

CLOSING REMARKS MARINA TINITALI

Marina Tinitali, Insular Policy Specialist for Accountability, Audits, and Emergency Management DOI -OIA concluded the meeting with the following remarks:

Thank you, Jason, Debbie and everyone for your great presentations. The important thing is communication. Let’s always keep that open so that we know what is happening. And if there’s anything that the Office of Insular Affairs can do to help with some of your challenges, please let me know, and I’ll see if there’s something we can shake loose to give you some resources.

If you have submitted a time extension to me, I apologize if I haven't answered it yet. You can resend that to me, or I will look through the various email histories as I may have missed the request in the last couple of months, while I've been in and out of the office. If you want an answer right away, please re-email me with your request for an extension.

Along these lines, make sure that your drawdown requests are up to date because we're approaching the fiscal year's end. There will be a shut-off as we roll into the New Year, and then we're also facing the possible shutdown of the Federal government. So, you want to get anything that you are waiting on from the Federal Government process as soon as possible. Just in case there is some type of delay due to a shutdown.

It's been great hearing everybody's updates and knowing that you're moving along. I apologize that I didn't understand the issue with, how all these system changes are happening in the middle of everybody being so far behind. I wondered what's wrong with those people who know you need your systems. So, I apologize for that. Thank you for being so patient and explaining this to me.

I'm looking forward to hearing if there's going to be a December conference, and I'm also helping to organize the second of the biannual meetings that the US Embassies have with Federal program managers who are operating major programs out in the Freely Associated States. And that's scheduled to be from November 29th to December 1st. We just sent out a save-the-date notice to the embassies, some of our key partners like USAID, our Office of Insular Affairs Hawaii office, and our field reps located in the Freely Associated States. If we get some pushback that people are still on their Thanksgiving vacations, it might go to the next week. I was worried that the next week was going to be full because then I wouldn't be able to participate. Moving the GFOA Conference to the week of the tenth is good news for me. But I'll keep you posted when we're going to have that Embassy Federal Programs meeting and then there are also some other OIA employees like Tanya Joshua, the deputy for the technical assistance program, who would like to join and attend that December conference. If this happens, it will be her first time, and so she's excited.

That's all I have right now unless you have some questions for me. Thank you very much, everybody, and enjoy the rest of your day and night.

CONFERENCE ATTACHMENTS

01

IGFOA Virtual Checkin Intro

Welcome to IGFOA!

- How's everybody feeling today?
- Let us know how you're doing by pasting an emoji **that captures your current mood** into the group chat!



Welcome to IGFOA!

- Please turn on your **cameras** (if appropriate 😊)
- Please make sure your **screen name** is correct.
- Please **register** for the meeting so we can stay in contact (See link in chat box).



<https://go.pitiviti.org/igfoa>



Welcome New Finance Officers...

- Hon. **Casten Nemra**, Minister of Finance, Republic of the Marshall Islands
- Hon. **Lipar George**, Director of Finance and Administration, Kosrae State, Federated States of Micronesia
- Mr. **Kevin McCurdy**, Commissioner Nominee, U.S. Virgin Islands
- Mr. **Sohs John**, Acting Secretary of Finance, Federated States of Micronesia National Government

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Virtual IGFOA

Thursday, September 14, 2023 & Friday, September 15, 2023



Some Background...

- IGFOA has met **twice annually** since 2000.
- IGFOA met most recently in **Portland, Oregon**, this past May, as part of the annual GFOA Conference.
- In recent years, IGFOA has **focused** on:
 - Improving the timeliness and quality of the **Single Audit**
 - Establishing and monitoring **Finance Office Performance Measures**
 - Installation, Updates and Support to **Financial Management Information Systems**
 - Emerging **GASB Standards** and Issuances

4

Virtual IGFOA

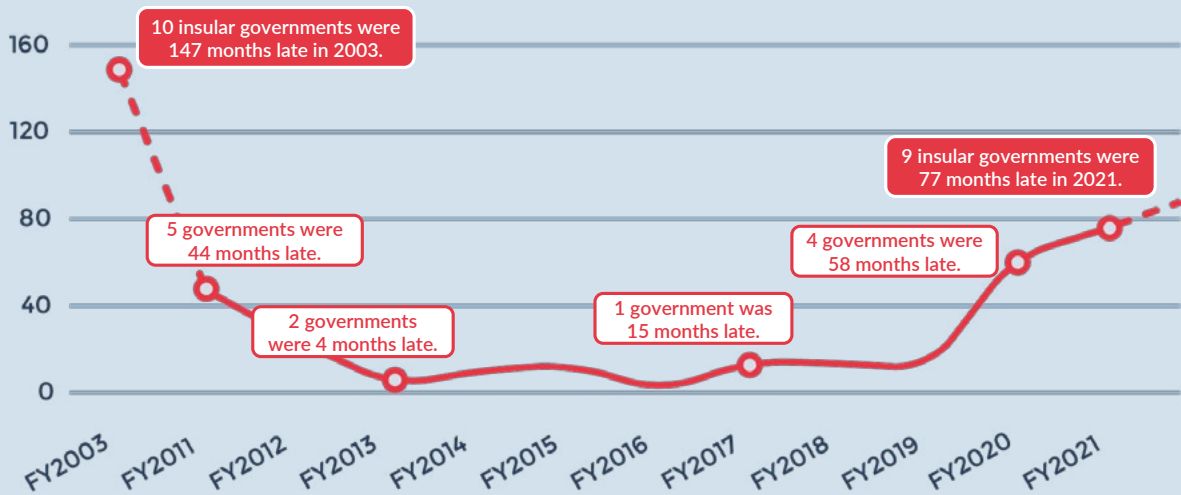
Thursday, September 14, 2023 & Friday, September 15, 2023

A Happy Photo...



5 Virtual IGFOA Thursday, September 14, 2023 & Friday, September 15, 2023

A Less Happy Photo...



6 Virtual IGFOA Thursday, September 14, 2023 & Friday, September 15, 2023

Today's Agenda

1. Welcome to IGFOA Virtual Conference

Our Primary Agenda: Insular Government Presentations

2. Insular Government Presentations

Audit status; Action Plan; Challenges and Accomplishments.



CNMI



USVI



RMI



Chuuk



Pohnpei



Kosrae



Palau



American Samoa



Guam



Yap



FSM

3. Planning for the Winter IGFOA Conference

GFOA Winter Conference 2023

- IGFOA Winter Conference planning has been **challenging...**
- We're currently working to confirm **December 12-14, 2023** in Honolulu, Hawaii, and the Marriott Waikiki.
- Most participants would arrive December 11, 2023, and depart December 15, 2023
- We will share a **Save the Date** email as soon as dates are confirmed.
- We will be contacting the Insular Government Finance Officers with meeting invitations and requests for input into agenda.



2a

American Samoa



ASG—Current Audit Status



AUDIT STATUS DATES		FISCAL YEAR 2022
1	Audit firm contract completed date and # of years	Sole Source to audit fiscal years: 2023, 2024 & 2025
2	Date the trial balance was submitted to and accepted by the auditors	2 nd week of January 2023
3	Date that field work commenced	2 nd week of January 2023
4	What major schedules & reconciliations are still outstanding?	No schedules or reconciliations are outstanding.
5	Number of major grants	11 major grants audited
6	Status of component units # on schedule & # behind	One component unit did not complete their FY 2022 audit.
7	Current (realistic) estimated completion date & current extension request	N/A as FY 2022 was completed April 30, 2023.

2 Virtual IGFOA Thursday, September 14, 2023 & Friday, September 15, 2023



ASG – Audit Challenges & Ideas



1	What is the greatest challenge to completing your audit on time?	Having trial balances ready by agreed upon date so auditors can begin field work.
2	Are there any ideas that you and/or your auditors have considered “thinking out of the box” to speed up the audit process?	<ol style="list-style-type: none"> 1. Set deadlines and hound departments to meet deadlines 2. Allow OT 3. Make the audit a team effort and not the responsibility of one or two individuals.
3	What are your expectations for the opinion for the current audit?	We hope to have another unmodified opinion for ASG proper. We think most of our component units will also be unmodified except for one.

3 Virtual IGFOA Thursday, September 14, 2023 & Friday, September 15, 2023



ASG – Action Plan Progress



Task	Targeted Time Frame	Progress Notes	Updated time frame
1. Reduction in invalid, outdated encumbrances	Sept 30, 2023	2016 encumbrances – 09/30/2023; 2017 encumbrances – 10/31/2023; 2018 encumbrances – 11/30/2023; 2019 encumbrances – 12/30/2023	Dec 30, 2023
2. Update Treasury Finance SOP	Sept 30, 2023	Updated all the policies, just need to put together the final document for review.	Sept 30, 2023
Thursday, September 14, 2023 & Friday, September 15, 2023			



ASG – Challenges & Accomplishments



1	<p>What has been the greatest challenge (other than the audit) in your financial operations this last few months?</p>	<p>Curb spending and stay within appropriated budgets.</p>																				
2	<p>What recent finance office accomplishment would you like to share with your finance office colleagues?</p>	<p>3 years in a row, ASG proper has been unmodified.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center; margin: 0;">Summary of Opinions</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; font-size: small;">Opinion Unit</th> <th style="text-align: left; font-size: small;">Type of Opinion</th> </tr> </thead> <tbody> <tr> <td>Governmental Activities</td> <td>Unmodified</td> </tr> <tr> <td>Business-Type Activities</td> <td>Unmodified</td> </tr> <tr> <td>Aggregate Discretely Presented Component Units</td> <td>Qualified</td> </tr> <tr> <td>General Fund</td> <td>Unmodified</td> </tr> <tr> <td>Grant Fund</td> <td>Unmodified</td> </tr> <tr> <td>Capital Projects Fund</td> <td>Unmodified</td> </tr> <tr> <td>Debt Service Fund</td> <td>Unmodified</td> </tr> <tr> <td>Airport Fund</td> <td>Unmodified</td> </tr> <tr> <td>Aggregate Remaining Fund Information</td> <td>Unmodified</td> </tr> </tbody> </table> </div>	Opinion Unit	Type of Opinion	Governmental Activities	Unmodified	Business-Type Activities	Unmodified	Aggregate Discretely Presented Component Units	Qualified	General Fund	Unmodified	Grant Fund	Unmodified	Capital Projects Fund	Unmodified	Debt Service Fund	Unmodified	Airport Fund	Unmodified	Aggregate Remaining Fund Information	Unmodified
Opinion Unit	Type of Opinion																					
Governmental Activities	Unmodified																					
Business-Type Activities	Unmodified																					
Aggregate Discretely Presented Component Units	Qualified																					
General Fund	Unmodified																					
Grant Fund	Unmodified																					
Capital Projects Fund	Unmodified																					
Debt Service Fund	Unmodified																					
Airport Fund	Unmodified																					
Aggregate Remaining Fund Information	Unmodified																					



21b

Commonwealth of Northern Mariana Islands

CNMI–Current Audit Status



AUDIT STATUS DATES		FY2021
1	Audit firm contract completed date and # of years	02/01/2023 - 1 Year (FY21) 12/20/2022 - 2 Years (FY22 and FY23)
2	Date the trial balance was submitted to and accepted by the auditors	SUBMITTED: 6/23/2023 ACCEPTED: 07/14/2023
3	Date that field work commenced	TBD (Waiting for the external auditor to schedule fieldwork)
4	What major schedules & reconciliations are still outstanding?	Fixed Asset Listing Contraction-in-Progress Compensates Absences
5	Number of major grants	14
6	Status of component units # on schedule & # behind	5 on schedule; 3 pending; 2 unlikely
7	Current (realistic) estimated completion date & current extension request	March 31, 2024

1 Virtual IGFOA Thursday, September 14, 2023 & Friday, September 15, 2023

CNMI–Audit Challenges & Ideas



1	What is the greatest challenge to completing your audit on time?	Continuously understaffed; employee turnover without proper transition of work responsibilities and required documentation.
2	Are there any ideas that you and/or your auditors have considered “thinking out of the box” to speed up the audit process?	To expedite the FY21 Audit, in accordance with management's directive, we will diligently submit all requested schedules within our capacity. We will acknowledge and accept any audit findings, including unreconciled differences and unsupported transactions, recognizing their significance in maintaining financial accuracy. Furthermore, we will strategically allocate our resources towards prioritizing the FY21 Compliance Audit, while concurrently ensuring the preparedness of FY23 and FY24 for impending audits
3	What are your expectations for the opinion for the current audit?	Disclaimer or adverse opinion

2 Virtual IGFOA Thursday, September 14, 2023 & Friday, September 15, 2023



CNMI–Action Plan Progress



Task	Targeted Time Frame	Progress Notes	Updated time frame
Resolve backlog of Bank Reconciliation w/ Training	7/31/2023	Currently in progress - Provided training to bank recon section and received BAI files for FY2022	03/31/2024
Identify resources to implement GASB 87	9/30/2023	Currently in progress - Procurement Office are identifying all the possible leases	12/31/2023
Travel Advances: General Billing module	9/30/2023	Module developed, in Testing Phase.	
Conduct meeting(s) to train on performance measure data/report sources to calculate	7/31/2023	Completed - Meeting was held on July 28 with all divisions and they have determined the performance measures for each division.	
Fixed Assets: Document the current procedure of the Inventory Management module/quarterly updates	9/30/2023	Currently in progress – Procurement Office are currently updating the FA listing and policies and procedures.	12/31/2023
Verification of carry-over balances including the revolving funds	9/30/2023	10% completed; Currently in progress (SOF office and Financial Services)	12/31/2023
Completion of the Fixed Asset Lapsing schedule and tax payable schedule for FY21	6/30/2023	Currently in progress – we hired external accountants last August 2023 to assist us with the computation and schedule	9/30/2023

3 Virtual IGFOA Thursday, September 14, 2023 & Friday, September 15, 2023



CNMI–Challenges & Accomplishments



1	What has been the greatest challenge (other than the audit) in your financial operations this last few months?	Accuracy of the financial reports generated in the new system.
2	What recent finance office accomplishment would you like to share with your finance office colleagues?	With OIA grant, we contracted external accountants that will help us provide and reconcile the schedules for our FY21 audit prior to sending them to the auditors. Also, we contracted a vendor that will help us coordinate/manage the status of our audit requests and all the on-going projects that we currently have.

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Federated States of Micronesia – National



FSM National Government—Current Audit Status



AUDIT STATUS DATES		[FY 2022 30 SEPTEMBER 2022]
1	Audit firm contract completed date and # of years	Ernst & Young have been contracted for 2 years
2	Date the trial balance was submitted to and accepted by the auditors	August 8 2023
3	Date that field work commenced	1 st week of July 2023
4	What major schedules & reconciliations are still outstanding?	Reconciliations of federal program and sector grants, investment schedule, fixed assets schedule
5	Number of major grants	Federal & Compact and other Foreign Grant Assistant
6	Status of component units # on schedule & # behind	10 component units are all behind schedule
7	Current (realistic) estimated completion date & current extension request	March 2024

1 Virtual IGFOA Thursday, September 14, 2023 & Friday, September 15, 2023



FSM National Government— Audit Challenges & Ideas



1	What is the greatest challenge to completing your audit on time?	<p>We are still behind schedule from COVID 19 and slowly catching up</p> <p>A new audit firm has been appointed (Ernst & Young). They have employed most of the same auditors as Deloitte, but they are having to learn how to use the E&Y audit software.</p> <p>We are having issues with implementing GASB 87</p>
2	Are there any ideas that you and/or your auditors have considered “thinking out of the box” to speed up the audit process?	<p>It is planned to implement a new FMIS which should make preparing the financial statements and schedules easier. The new system is planned to go live on 1 October 2024.</p>
3	What are your expectations for the opinion for the current audit?	<p>Similar to the FY 2021 audit</p>

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FSM National Government-Action Plan Progress



Task	Targeted Time Frame	Progress Notes	Updated time frame
Complete Bank Reconciliation	Monthly	Bank reconciliations are being brought up to date and this is ongoing.	Monthly
Reduce outdated/inactive encumbrance by 10%	Sept 2023	Encumbrances are being cleaned up. It is planned to cleanup and delete old encumbrances before the FMIS goes live so that we go forward with clean data.	Sept 2024
Revive question cost resolution committee and address audit questioned costs	Mid July 2023	The committee has not been revived and there are no plans to do this as of yet. We are considering establishing an Internal Audit Unit within DOFA.	Remove
Work on implementation of GASB 87	Sept 2023	We have been working on GASB 87 and have made some progress. We have the list of leases except for the Consulate and Embassies.	Mar 2024

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FSM National Government– Challenges & Accomplishments



1	<p>What has been the greatest challenge (other than the audit) in your financial operations this last few months?</p>	<p>The Assistant Director responsible for National Treasury resigned in July which has led to a slowdown in operations while the recruitment of a new Assistant Secretary takes place.</p> <p>The contract for the Financial Advisor (CPA) has ended and has not been renewed yet which is causing problems with advanced accounting issues</p>
2	<p>What recent finance office accomplishment would you like to share with your finance office colleagues?</p>	<p>The FMIS selection process has been completed and a contract is being negotiated for implementation with a planned go live date of 30 September 2024. The system chosen is Bisan, the system used by RMI.</p>

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20d

Federated States of Micronesia - Chuuk State

Chuuk State Gov't. –Current Audit Status



AUDIT STATUS DATES		FY 2022
1	Audit firm contract completed date and # of years	Continue the contract from previous auditing firm with 2 years left.
2	Date the trial balance was submitted to and accepted by the auditors	June 06, 2023
3	Date that field work commenced	Has not started.
4	What major schedules & reconciliations are still outstanding?	None
5	Number of major grants	2- ALN 15.875 and ALN 93.959
6	Status of component units # on schedule & # behind	3 on Schedule; 0 behind
7	Current (realistic) estimated completion date & current extension request	September 30, 2023- Component Units; December 31, 2023- Primary Gov't.

Chuuk State Gov't.–Audit Challenges & Ideas



1	What is the greatest challenge to completing your audit on time?	Audit process seems slow although we submitted all the requested schedules and documents.
2	Are there any ideas that you and/or your auditors have considered “thinking out of the box” to speed up the audit process?	To have an EY auditor or representative stationed in Chuuk.
3	What are your expectations for the opinion for the current audit?	We are expecting the same opinion as in previous year audit.

Chuuk State Gov't.–Action Plan Progress



Task	Targeted Time Frame	Progress Notes	Updated time frame
Elimination of invalid encumbrances.	Sept. 30, 2023	Most of it were already canceled but still reviewing the other.	Sept. 30
Reduction of travel advances balance.	Sept. 30, 2023	Every traveler's balance is checked before processing his/her TA.	Sept. 30
Completion of fixed assets physical inventory.	Sept. 30, 2023	90% complete.	Sept. 30

Chuuk State Gov't.–Challenges & Accomplishments



1	What has been the greatest challenge (other than the audit) in your financial operations this last few months?	Internet connection, shortage of manpower, no local CPA and shortage of goods/supplies.
2	What recent finance office accomplishment would you like to share with your finance office colleagues?	Submitted the requested schedules, reports and documents to the auditor for FY2022 audit. Revenue exceeds projection.



20e

Federated States of Micronesia - Kosrae State



Kosrae State Gov't-Current Audit Status



AUDIT STATUS DATES		FY2022 Audit
1	Audit firm contract completed date and # of years	FSM has a two-year audit contract with Ernst & Young for FY2022 and FY2023.
2	Date the trial balance was submitted to and accepted by the auditors	The State submitted the trial balance to auditors on 07/18/23.
3	Date that field work commenced	Fieldwork has not commenced.
4	What major schedules & reconciliations are still outstanding?	None. We are not aware of reconciliations that are still outstanding.
5	Number of major grants	One. Auditors has advised that Compact grants (ALN 15.875) are the major program to be audited.
6	Status of component units # on schedule & # behind	Audits of Kosrae Utilities Authority and Kosrae Port Authority are close to completion. Kosrae Housing Authority is pending for additional general audit request.
7	Current (realistic) estimated completion date & current extension request	Our target completion date is 12/31/23.

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Kosrae State Gov't-Audit Challenges & Idea



1	What is the greatest challenge to completing your audit on time?	Experienced auditors do not come to Kosrae for fieldwork, which delays necessary audit work to complete the audit.
2	Are there any ideas that you and/or your auditors have considered "thinking out of the box" to speed up the audit process?	More experienced auditors should be assigned to the Kosrae State audit.
3	What are your expectations for the opinion for the current audit?	Unmodified.

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Kosrae State Gov't-Action Plan Progress



Task	Targeted Time Frame	Progress Notes	Updated time frame
1. Performance Evaluation Completed	August 2023	No performance evaluation made. Director met with division heads and performance evaluation form is pending with Financial Advisor to be completed.	By end of December 2023, performance eval is done and in file.
2. Unspent Federal Funds reduced	August 2023	Fund Status reports were provided to Departments/Offices	September 2023
3. Completion of Fixed Assets Inventory	September 2023	Physical inventory was completed on August 15, 2023	September 2023
4. Cleaning Invalid Encumbrances	September 2023	Major clean-ups of invalid encumbrances still continue until September 2023	December 31, 2023

Kosrae State - Challenges & Accomplishments



1	What has been the greatest challenge (other than the audit) in your financial operations this last few months?	We are aware that we need the internal system to evaluate our staff regularly. We plan to have the first personnel evaluation at the end of September 2023. Our financial advisor has been assigned to prepare a personnel evaluation form for the Director's review.
2	What recent finance office accomplishment would you like to share with your finance office colleagues?	We did some major clean-ups of invalid encumbrances at the end of FY2022 and continues to monitor outstanding encumbrances for validity. We find it very helpful for us to have an accurate encumbrance report when we prepare the budgetary comparison schedule (budget vs actual), we submit to the Legislature.



2f

Federated States of Micronesia - Pohnpei State



Pohnpei State –Current Audit Status



AUDIT STATUS DATES		FY2022
1	Audit firm contract completed date and # of years	Burger, Comer & Magliari is contracted to audit PSG for 2 years
2	Date the trial balance was submitted to and accepted by the auditors	April 28, 2023
3	Date that field work commenced	Not yet
4	What major schedules & reconciliations are still outstanding?	All schedules that have been requested to date has been provided
5	Number of major grants	3 major programs were determined; ALN15.875 Compact Sector, ALN 84.027 Special education grant and the ALN 93.224 Health Center Program.
6	Status of component units # on schedule & # behind	Fieldwork has been started on PSHA, PUC and PPA ; small Business and PTA audits were performed and issued by the Pohnpei State auditor.
7	Current (realistic) estimated completion date & current extension request	Original estimate completion date is 9/30/23. The issue of time is with the auditor. The State has been ready since April 28, 2023.

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Pohnpei State–Audit Challenges & Ideas



1	What is the greatest challenge to completing your audit on time?	Auditors were hired in March 2023. This is only giving them 6 months to complete and this will be the first time for BCM to audit Pohnpei State and its component units
2	Are there any ideas that you and/or your auditors have considered “thinking out of the box” to speed up the audit process?	The timing and tasking of audit is initiated by the auditor, we are at the receiving end. When they request we provide.
3	What are your expectations for the opinion for the current audit?	We expect to see an improved audit result since the auditors seem to be paying attention to the documents that we are submitting so far.

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Pohnpei State—Action Plan Progress



Task	Targeted Time Frame	Progress Notes	Updated time frame
Final TB submitted	April 2023	Submitted	April 2023
SEFA provided and Major programs determined	May 2023	Submitted and major program determined	May 2023
Major schedules and bank reconciliations submitted	August 2023	All submitted	August 2023



Pohnpei State –Challenges & Accomplishments



1	<p>What has been the greatest challenge (other than the audit) in your financial operations this last few months?</p>	<p>The Fundware crashed in May this year and there frequent hickups from the other modules lately. This month, we had to request assistance from the FSMNG IT manager to fix an error in the payroll module that halted the input of payroll into the system. Latest issue we found was the expired date of employment were incorrectly recorded in the system. We will have the Fundware superuser train the Personnel employees again to input new data in the Fundware.</p>
2	<p>What recent finance office accomplishment would you like to share with your finance office colleagues?</p>	<p>It is best to reconcile all accounts monthly including the IMF projects to ensure the grants can close out properly annually.</p>



2019

Federated States of Micronesia – Yap State

YSG –Current Audit Status



AUDIT STATUS DATES		FY 2022
1	Audit firm contract completed date and # of years	New Audit Firm, Burger Comer Magliari(BCM)1 st Year to conduct YSG Single Audit for FY22
2	Date the trial balance was submitted to and accepted by the auditors	Trial Balance & Schedules, uploaded on BCM Share Point Portal, Auditor acknowledge receipt during visit on August 24, 2023.
3	Date that field work commenced	Audit for YGS Component Unit commencing sometime 2 nd week of September, 2023. Field work still pending for YSG Single FY22 Audit
4	What major schedules & reconciliations are still outstanding?	None, all completed.
5	Number of major grants	There are 3 major grants for YSG, Compact Sector, Federal thru FSM National Gov't & Direct Grant
6	Status of component units # on schedule & # behind	Five (5) PTS, YSPSC, Yap Diving Seagull Inc. & YVB are on schedule and One(1) YFA still behind.
7	Current (realistic) estimated completion date & current extension request	According to BMG, YSG component audit should be done by September 30, 2023 while the YSG Audit targeted completion set for end of November, 2023

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YSG –Audit Challenges & Ideas



1	What is the greatest challenge to completing your audit on time?	The greatest challenge is the new audit firm Burger Comer Magliari (BCM) for which they've recently came for Site Visit 3 rd week of August, 2023. Other Challenges would be the implement of GASB Statement#87.
2	Are there any ideas that you and/or your auditors have considered "thinking out of the box" to speed up the audit process?	We are trying to adhere to the FSM-ONPA audit schedules as follows: 9/30 for component units, 11/30 for YSG Single Audit and Dec 30 th for the FSM National Government.
3	What are your expectations for the opinion for the current audit?	None

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YSG –Action Plan Progress



Task	Targeted Time Frame	Progress Notes	Updated time frame
Bank Reconciliation	8/31/2023	Bank Recon for Payroll/General Checking Accounts are up to date, except for Aug. & Sept, 2023	10/30/23
Account Receivables	8/31/2023	On going	10/30/23
Outdated Encumbrances	8/31/2023	On going	10/30/23

YSG –Challenges & Accomplishments



1	<p>What has been the greatest challenge (other than the audit) in your financial operations this last few months?</p>	<p>Review of various proposal for the FMIS. Selection of vendor completed, implementation is still pending. The old system is still over bloated and could crash anytime soon.</p>
2	<p>What recent finance office accomplishment would you like to share with your finance office colleagues?</p>	<p>None</p>



2h

Guam

GUAM—Current Audit Status



AUDIT STATUS DATES	FY2022
Audit firm contract completed date and # of years	3-Year contract with 1-Year option - Pending
Date the trial balance was submitted to and accepted by the auditors	February 7, 2023
Date that field work commenced	March 14, 2023
What major schedules & reconciliations are still outstanding?	Schedule of Expenditures of Federal Awards (SEFA)
Number of major grants	24
Status of component units # on schedule & # behind	On schedule: 5 Behind schedule: 3
Current (realistic) estimated completion date & current extension request	September 30, 2023

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GUAM—Audit Challenges & Ideas



1	What is the greatest challenge to completing your audit on time?	<ul style="list-style-type: none"> • GASB 87 Implementation • OPEB Valuation • Guam DRT-IRS
2	Are there any ideas that you and/or your auditors have considered “thinking out of the box” to speed up the audit process?	<ul style="list-style-type: none"> • Earlier audit deadline for Component Units • Share audit findings early for resolution • Establish close communication working relationships
3	What are your expectations for the opinion for the current audit?	<ul style="list-style-type: none"> • Unqualified Audit Opinion

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GUAM—Action Plan Progress



Task	Targeted Time Frame	Progress Notes	Updated Time Frame
FMIS Project	January 2024 Phase 1	<ul style="list-style-type: none"> In development phase for new FMIS Training for UAT begins In Design phase Grants Module System (GMS) 	
Performance Evaluation	September 2023	<ul style="list-style-type: none"> Position Description Questionnaire (PDQ) - Pending 	January 2024
Fixed Assets	On-going	<ul style="list-style-type: none"> Audit for FY22 not completed Fixed Assets under review for clean up New FMIS Fixed Asset Module - import spreadsheet schedules 	
Federal Grants	On-going	<ul style="list-style-type: none"> FFRs one month late Working with agencies to submit on-time Drawdown of federal funds timeline improved Reconciliation of federal A/R in progress 	

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GUAM—Challenges & Accomplishments



1	<p>What has been the greatest challenge (other than the audit) in your financial operations this last few months?</p>	<p>Workforce Planning</p>
2	<p>What recent finance office accomplishment would you like to share with your finance office colleagues?</p>	<p>Recruitment and Retention</p>

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2i

Republic of the Marshall Islands

RMI –Current Audit Status



AUDIT STATUS DATES		FY 2022
1	Audit firm contract completed date and # of years	Contract with EY was completed June 02, 2023. The periods to be audited are FY22 and FY23.
2	Date the trial balance was submitted to and accepted by the auditors	June 07, 2023
3	Date that field work commenced	July 05, 2023
4	What major schedules & reconciliations are still outstanding?	Retention, FAR, Leases Inventory (GASB 87)
5	Number of major grants	Estimation at 60+
6	Status of component units # on schedule & # behind	9/23 CUs have submitted trial balance as of July 12, 2023. We anticipate that 10 more will submit, and 4 are behind.
7	Current (realistic) estimated completion date & current extension request	Estimation at March 2024.

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RMI –Audit Challenges & Ideas



1	What is the greatest challenge to completing your audit on time?	<ul style="list-style-type: none"> • System implementation, migration, and roll out • Inability of CUs to submit acceptable trial balance
2	Are there any ideas that you and/or your auditors have considered “thinking out of the box” to speed up the audit process?	EY Client Portal
3	What are your expectations for the opinion for the current audit?	Unmodified for governmental activities and adverse for component units

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RMI –Action Plan Progress



Task	Targeted Time Frame	Progress Notes	Updated time frame
1. FMIS	March 2023		FY 2024
a) Data migration (reconciliation & clean out data from old system)		FY23 expenditures and prior year encumbrances have migrated	
b) Roll out to Ministries		Training has been provided to Ministries. Full implementation to commence in the new fiscal year	
2. Retain and recruit staff	As soon as possible		FY2024
a) Retain staff		Decrease in staff turnover rate	
b) Recruit capable staff		HR Manager position vacant causing a delay in all recruitment operations	

RMI –Challenges & Accomplishments



1	What has been the greatest challenge (other than the audit) in your financial operations this last few months?	Staff retention, including FMIS Project Manager and HR vacant Data migration
2	What recent finance office accomplishment would you like to share with your finance office colleagues?	GRMI has partially moved from paper-based processing to electronic



2j

Republic of Palau



PALAU –Current Audit Status



AUDIT STATUS DATES		FY2021
1	Audit firm contract completed date and # of years	FY21 RFP will be opened on September 19, 2023
2	Date the trial balance was submitted to and accepted by the auditors	Sent on July 12, 2023
3	Date that field work commenced	Not Yet
4	What major schedules & reconciliations are still outstanding?	All completed, waiting for awarding
5	Number of major grants	Not Yet
6	Status of component units # on schedule & # behind	FY21: 7 completed and 2 pending
7	Current (realistic) estimated completion date & current extension request	FY21 Final report by January 2024

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PALAU –Audit Challenges & Ideas



1	What is the greatest challenge to completing your audit on time?	Finding external auditors willing to do the audit based on our requested timeline FY21 by January 2024 FY22 & 23 by June 2024
2	Are there any ideas that you and/or your auditors have considered “thinking out of the box” to speed up the audit process?	We are asking the Public Auditor to communicate with our External Auditor if they can do 2 years at one time (FY22 & FY23)
3	What are your expectations for the opinion for the current audit?	Not sure with the new Auditors

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Task	Targeted Time Frame	Progress Notes	Updated time frame
1. Recruitment & Retention Program	April 30, 2023	-Made arrangement with UH Manoa -2 applicants to start training this summer -Working on East-West Center	Pending Minister's Update
2. FY2021 Audit Completion	Sept 30, 2023	-Based on AG's opinion, we had to Re-issue RFP for FY21 Audit – to be opened on 09/19/23	01/30/24
3. Establish Internal Audit Office	FY2024	-During PFM assessment, they agreed to assist us with creating the Internal Audit Unit and staff training, but said it will take time, can't create this unit overnight	March 2024 for initial TA
4. Reduce Outstanding AR	FY2024	- Our largest AR is at our Hospital, pending MOU between MHHS and BRT.	Dec 31, 2023

PALAU –Challenges & Accomplishments

1	What has been the greatest challenge (other than the audit) in your financial operations this last few months?	Working on Fiscal reforms and associated assessments: PEFA, IMF Article IV, COFA as part of recovery efforts after COVID.
2	What recent finance office accomplishment would you like to share with your finance office colleagues?	Beginnings of the Workforce development project (Financial Leadership) with Ministry of Education endorsement, school visits, Leadership courses, and draft articulation agreement with University of Hawaii with Palau Community College.

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2k

USVI

USVI—Current Audit Status FY2021



AUDIT STATUS DATES		[2021]
1	Audit firm contract completed date and # of years	BDO, USA is contracted to complete 6 years, through FY2022
2	Date the trial balance was submitted to and accepted by the auditors	03/31/2023
3	Date that field work commenced	06/01/2023
4	What major schedules & reconciliations are still outstanding?	Workers Compensation Liability from Actuarial Firm
5	Number of major grants	18
6	Status of component units # on schedule & # behind	Three Component units on schedule and about fifteen are behind
7	Current (realistic) estimated completion date & current extension request	12/31/2023 to 03/31/2024

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USVI—Audit Challenges & Ideas



1	What is the greatest challenge to completing your audit on time?	Component Units issuance delays, agencies being short-staffed, and lack of timely reconciliations
2	Are there any ideas that you and/or your auditors have considered “thinking out of the box” to speed up the audit process?	Move forward without the component units’ financials, obtain outside assistance from consultants, simultaneous audits
3	What are your expectations for the opinion for the current audit?	Same as the previous year, 2020

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USVI–Action Plan Progress



Task	Targeted Time Frame	Progress Notes	Updated time frame
FY 2021 Indirect Cost	8/31/2023	Acquisition and restructuring of the company contracted to formulate IDC rate has resulted in significant delays	10/31/2023
Complete FY 2020 Single Audit	06/30/2023	Completed 08/12/2023	
FY 2022 Indirect Cost Data Collection	07/31/2023	Data Collection 95% completed	10/15/2023



USVI–Challenges & Accomplishment



1	<p>What has been the greatest challenge (other than the audit) in your financial operations this last few months?</p>	<p>Cash Liquidity, lack of timely fund and bank reconciliations, component units delayed issuance</p>
2	<p>What recent finance office accomplishment would you like to share with your finance office colleagues?</p>	<p>Timely SEFA Reconciliation / Federal Receivables Reconciliation</p>

03

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