



IGFOA

2023
Winter Meeting


AGENDA

December 12-14, 2023
Waikiki Beach Marriott Beach
Resort & Spa, Honolulu, Hawaii





IGFOA 2023 WINTER MEETING AGENDA

 **Waikiki Beach Marriott Resort & Spa**
2552 Kalakaua Avenue, Honolulu, Hawaii 96815

 **December 12-14, 2023**

THE GOALS OF THE 2023 WINTER IGFOA CONFERENCE ARE TO:

- 1** Share the status of each jurisdiction's single audits, FMIS update, status of pandemic funding, and other initiatives completed since the June 2023 GFOA conference in Portland.
- 2** Share the status of audit transitions affecting most jurisdictions, share a success story, and share "ten audit don'ts" for discussion, and best practices and discuss next steps in transitioning to new audit firms, and developing action plans to issue timely audits.
- 3** Exchange information on the latest available Performer analysis.
- 4** Share Compact Renewal Updates directly relevant to jurisdictions of the Freely Associated States.
- 5** Extend sharing of GASB lease reporting and present additional GASB updates, including GASB 96 and other matters.

MONDAY DECEMBER 11, 2023

1:30 p.m.



Meeting for Conference Organizers

Queensbreak Restaurant, 3rd Floor, Waikiki Beach Marriott Resort & Spa

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

2:00 p.m to 4:00 p.m.



Conference Registration

Lobby, Waikiki Beach Marriott Resort & Spa

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 lobby.



Grants Administrator, Somere Webber, from the U.S. Virgin Islands Office of Management and Budget

TUESDAY DECEMBER 12, 2023

7:00 a.m.



Buffet Breakfast

Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

8:30 a.m.



Start of IGFOA Conference

Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

Welcoming Remarks

- Hon. Kaleb Udui, Jr., Minister of Finance, Republic of Palau
- Ms. Marina Tinali, Deputy Policy Director, DOI/OIA
- 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 the current status and latest information on:

- Single Audit: Current Status and Timeline for Issuance
- Select Performance Measures
- FMIS Status
- Action Planning from Austin
- Government Challenges and Accomplishments

Presentations (7-10 minutes)

- Guam
- Commonwealth of the Northern Mariana Islands
- U.S. Virgin Islands
- Republic of the Marshall Islands

10:15 a.m.



Break

10:30 a.m.



Insular Government Updates (Continued)









Presentations (7-10 minutes)

- Republic of Palau
- Chuuk State, FSM
- Kosrae State, FSM
- Pohnpei State, FSM
- Yap State, FSM

12:00 p.m.



Group Photo

12:15 p.m.		Lunch <i>Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa</i>
1:15 p.m.		Don't Drive Your Auditor Crazy! Ten Issues to Avoid Debbie Milks, CPA Including observations from: Chris Wolseley, Ernst & Young (Guam)
1:45 p.m.		Auditing is a Team Sport: The Roles of Auditors and Management Mr. Chris Wolseley, CPA Auditors and finance officers have distinct yet complementary responsibilities in the audit process. This session will clarify the role each party plays, emphasizing collaboration and mutual understanding to ensure audits are completed efficiently and on schedule to meet the mutual goal of issuing timely audits.
2:15 p.m.		Break
2:30 p.m.		Success Story—Lessons Learned through Audit Firm Transition Mr. Edward Birn, Director of Administration, Guam Challenges faced, what worked well, and what didn't work General discussion, including observations from: Chris Wolseley, Ernst & Young (Guam)
3:00 p.m.		Lessons Learned from GASB-87 (Lease Standard) Implementation, and Update on Future Standards Mr. Frank Crawford, CPA Analysis and discussion of the practical experiences and challenges encountered by island governments during the implementation of GASB-87 lease accounting, with insights into upcoming accounting standards, potential impacts and preparation strategies.
4:30 p.m.		Overview of Action Planning Process
5:00 p.m.		Gather Questions; Adjourn for Day



Guam Director of Administration
Ed Birn with RMI representative
Ayako Yamaguchi-Eliou

WEDNESDAY DECEMBER 13, 2023



7:00 a.m.



Buffet Breakfast.

Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

8:30 a.m.



Continuation of IGFOA Conference.

Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

Kevin O'Keefe

Review results from Tuesday and overview of today's agenda

8:45 a.m.



Updates from DOI, Office of Insular Affairs

Marina Tinali, Deputy Policy Director, DOI/OIA

9:00 a.m.



Deep Dive on Audit Issues at the Jurisdictional Level

Each Group Paired with Debbie Milks, Frank Crawford, or Jeanne Yamamura

 Guam

 CNMI

 USVI

Concurrent Session for FAS Jurisdictions (FSM States, RMI, Palau)

Fiscal & Financial Accountability Implications of Compact Renewal

Kevin O'Keefe, GSUSA Economist

10:15 a.m.



Break

10:30 a.m.



Deep Dive on Audit Issues at the Jurisdictional Level

Each Group Paired with Debbie Milks, Frank Crawford, or Jeanne Yamamura

 Palau

 RMI

 FSM State Governments

Concurrent Session for Flag Jurisdictions (Guam, CNMI, USVI)

Flag-specific training TBD or additional time in working groups.

11:45 a.m.



Lunch

Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa

1:15 p.m.



Perfometer Updates – Latest Available

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.	★	Forum: Consolidation of Common Audit Issues & Potential Ways Forward
		<ul style="list-style-type: none"> ▾ We've Fallen (Behind) ... and We Can't Get (Caught) Up! ▾ Audit Quality Problems, too! ▾ FMIS Issues: Best Practice and Lessons Learned ▾ New Auditor
4:00 p.m.	★	Government Action Planning
4:45 p.m.	🚩	Gather Questions; Adjourn for Day

THURSDAY DECEMBER 14, 2023

7:00 a.m.	🍴	Buffet Breakfast
		<i>Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa</i>
8:30 a.m.	★	Continuation of IGFOA Conference.
		<i>Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa</i> Kevin O'Keefe Review results from Wednesday and overview of today's agenda
8:45 a.m.	🌴	Insular Government Audit Findings and Response Strategies
		Debbie Milks, CPA and Jeanne Yamamura, CPA Ms. Milks will share recent analysis of audit findings by category, and Ms. Yamamura will present on strategies to respond to audit findings.
10:15 a.m.	☕	Break
10:30 a.m.	★	Government Action Planning: Compile Action Steps
12:00 p.m.	🍴	Working Lunch
		<i>Waikiki Ballroom, Waikiki Beach Marriott Resort & Spa</i>
12:30 p.m.	★	Government Report-Outs and Next Steps
1:30 p.m.	★	Conference Wrap-Up
		<ul style="list-style-type: none"> ▾ Advancing Government Action Plans ▾ Summary of Progress During this Session ▾ Next Steps ▾ Conference Evaluations
1:50 p.m.	💬	Closing Remarks
		Hon. Casten Nemra, Minister of Finance, Republic of the Marshall Islands
2:00 p.m.	🚩	Adjourn



PARTICIPANT LIST



CNMI



- Daril Hermogenes, Grants Specialist,**
CNMI Office of Grants Management
- Epiphanio Cabrera, Administrator,**
CNMI Office of Grants Management
- Nerissa Karakaya, COTR,**
Capital Improvement Program
- Pamela Marigmen, Senior Financial Analyst,**
CNMI Department of Finance
- Ryan Camacho, Senior Technical Financial Analyst,**
CNMI Department of Finance
- Tracy Norita, Secretary of Finance,**
CNMI Department of Finance

FSM – Kosrae State



- Lipar George, Director,**
Department of Finance and Administration
- Palokoa S. George, Accountant III,**
Department of Finance and Administration

FSM – Pohnpei State



- Christina Elnei, Director,**
Department of Treasury and Administration
- Dahker Daniel, Senator,**
Pohnpei State Legislature
- Herold Ocampo, IT Specialist,**
Pohnpei State Legislature
- Jackleen Route, Fiscal Officer,**
Department of Education
- Jacqueline Edgar, Accountant,**
Pohnpei State Legislature
- Judy Rodriguez, Chief of Finance,**
Department of Treasury and Administration
- Kelly Keller, Financial Advisor,**
Department of Treasury and Administration

FSM – Pohnpei State (Cont)



- McGarry Miguel, Senator,**
Pohnpei State Legislature
- Shelten Neth, Senator,**
Pohnpei State Legislature
- Sonster Edgar, Senator,**
Pohnpei State Legislature
- Stacy Nanpei, Budget Officer,**
Budget Office
- Stevick Edwin, Senator,**
Pohnpei State Legislature

FSM – Chuuk State



- Jonas Paul, Director,**
Department of Finance and Administration
- Renedgardo S. Mercencillo, Accounting Advisor,**
Department of Finance and Administration

FSM – Yap State



- Gertrude Gootinan, Financial Advisor,**
Office of Administrative Services
- Ivan Kadanned, Director,**
Office of Planning & Budget
- Irene Laabrug, Chief of Finance & Treasury,**
Office of Administrative Services
- Margaret Beengin, Budget Analyst III,**
Office of Planning & Budget
- Noimilynn Pigao, Legislative Budget Officer,**
Yap State Legislature
- Petra Layan, Accountant III,**
Office of Administrative Services

Guam



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

Palau



- ▶ **Chandler K. Ngirmeriil, Planning Analyst,**
Bureau Of Budget & Planning
- ▶ **Darla Babauta, Chief of Finance & Accounting,**
Ministry of Finance
- ▶ **Delorah Yoshiwo, Associate Budget Analyst,**
Bureau Of Budget & Planning
- ▶ **Gail Rengiil, Director,**
Bureau of National Treasury
- ▶ **Kaleb Udui, Minister,**
Ministry of Finance
- ▶ **Olkeriil Kazuo, Associate Budget Analyst,**
Bureau Of Budget & Planning

Marshall Islands



- ▶ **Ayako Yamaguchi-Eliou, PFM & Budget Specialist,**
Ministry of Finance
- ▶ **Casten Nemra, Minister,**
Ministry of Finance
- ▶ **Deeann Reimers, Assistant Secretary (Accounting, Admin & IT),**
Ministry of Finance
- ▶ **Francine Jacklick, Secretary,**
Ministry of Health & Human Services
- ▶ **Gerard Tareo, Internal Audit,**
Ministry of Finance
- ▶ **Kanchi Hosia, Commissioner,**
Public School System
- ▶ **Kecy Benjamin, Senior Budget Officer for Compact Funds,**
Ministry of Finance
- ▶ **Sana Anien, Assistant Secretary (Budget, Procurement & Supply),**
Ministry of Finance

US Virgin Islands



- ▶ **Clarina Modeste-Elliott, Assistant Commissioner,**
Department of Finance
- ▶ **Rashown Soldiew, Reconciliation and Audit Manager,**
Department of Finance
- ▶ **Jenifer O'Neal, Director,**
Office of Management and Budget

US Department of the Interior



- ▶ **Marina Tinitali, Deputy Policy Director,**
Office of Insular Affairs
- ▶ **Martin Moore, Compact Grants Manager**
Office of Insular Affairs
- ▶ **Stephen Savage, Lead Specialist,**
Office of Insular Affairs

Resource Consultants

- ▶ **Chris Wolseley, CPA,**
Ernst & Young, Guam
- ▶ **Debbie Milks, CPA,**
GSUSA
- ▶ **Frank Crawford, CPA,**
GSUSA
- ▶ **Jeanne Yamamura, CPA,**
GSUSA
- ▶ **Kevin O'Keefe**
GSUSA

Graduate School USA



- ▶ **Ciara Santiago, Program Specialist,**
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