



Honolulu, Hawaii
April 5, 2024

(Thursday, April 4, for American Samoa, USVI, and Hawaii)



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| Participants List | 48 |

The Island Government Finance Officers' Association (IGFOA) convened a virtual check-in meeting on April 5, 2024. The meeting was attended by seventy-five government finance leaders and staff from the U.S.-affiliated Island jurisdictions. These included American Samoa, the Commonwealth of the Northern Mariana Islands, the Federated States of Micronesia—with its national government and the states of Chuuk, Kosrae, Pohnpei, and Yap—Guam, the Republic of the Marshall Islands, the Republic of Palau, and the U.S. Virgin Islands. Representatives from the Department of Interior Office of Insular Affairs and Graduate School USA Instructors and Staff were also present.

OPENING REMARKS

In his opening remarks, Mr. Jason Aubuchon, Senior Director of Graduate School USA, clarified the purpose of the meeting, which was to serve as an interim virtual check-in between the Winter 2023 IGFOA in Honolulu and the upcoming Summer 2024 GFOA in Orlando. He explained that the virtual session was intended to provide updates on the status of government operations within the insular governments.

Mr. Aubuchon then welcomed the participants and invited those using video to turn on their cameras. He also reminded those who had not yet registered to do so and asked everyone to update their screen names. As an introductory exercise, Mr. Aubuchon encouraged participants to express their moods using emojis. He then proceeded to introduce new finance leaders in the insular areas, acknowledging the recent leadership changes, as follows:

- Mr. Kevin McCurdy, Commissioner of Finance for the U.S. Virgin Islands
- Hon. David Paul, Minister of Finance, Republic of the Marshall Islands
- Ms. Rose Nakanaga, Secretary of Finance, Federated States of Micronesia National Government
- Mr. Sihna Lawrence, Director of Finance and Administration, Pohnpei State, Federated States of Micronesia

After the introduction, Mr. Aubuchon invited Mr. Chris Wolseley, Audit Partner for Ernst & Young, to present to the participants.

Mr. Chris Wolseley began his presentation by thanking Mr. Aubuchon and the Graduate School for inviting him to the session. He expressed his gratitude for meeting everyone in Hawaii, mentioning that although he had been sick, he was now feeling much better. He clarified that he was prepared to answer questions to the best of his ability. Mr. Wolseley pointed out the impressive achievements of the governments from the respective territories that have successfully implemented their new FMIS system. He was optimistic about a return to successful times, like the good old days when meeting the audit completion was common.

Mr. Wolseley then opened the session to ask questions and answers.

During the questions-and-answers session, Mr. Kelly Keller asked how small audit findings are handled. Mr. Wolseley provided a detailed explanation, stating that the audit approach includes using a repetitive sampling method and specialized software to ensure the accuracy of random samples. He pointed out that in their current audit program, small financial amounts typically aren't significant unless they are actual errors, rather than just estimated ones. For instance, errors under \$25,000 are generally not reported.

Mr. Wolseley further explained the concepts of audit sampling and extrapolation. He explained that audit sampling involves analyzing a selected subset of data from a larger set, as it's impractical to examine every item in detail. When errors are identified in the sample, extrapolation is applied. This method projects the sample's findings onto the entire data set to estimate the overall impact of these errors. He shared that this is a way of providing a broader view of the accuracy of financial records without needing to review each item individually.

Ms. Marina Tinali then asked about the follow-up process after an auditor identifies issues. Mr. Wolseley explained that when an audit concludes, the auditors prepare a detailed report and a letter summarizing findings. He stressed that if the report isn't finalized, the auditors must work swiftly to complete it to meet strict deadlines. He then shared that the audited organization addresses the identified problems. He explained that this is an important step, as the organization is responsible to communicate their granting agency that they have appropriately resolved the audit's findings and provide satisfactory responses to these grantors. This often involves submitting a formal letter to the funders confirming that all issues have been addressed.

Mr. Wolseley concluded his presentation by thanking Mr. Jason Aubuchon for the opportunity to participate in the

virtual meeting and expressing his willingness to be involved in future forums. Mr. Aubuchon thanked Mr. Wolseley for his attendance at the Hawaii conference and the virtual session, acknowledging his contributions.

Mr. Aubuchon continued the session by reviewing the remainder of the agenda for the session, which included the following:

- 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

Ms. Debbie Milks began the Insular Government Presentation session by providing a brief overview of the purpose of the 2024 Virtual Audit meeting. She explained that each government jurisdiction was provided with a presentation template prior to the meeting and asked to report on the following. The template focused on (a) current audit status, (b) future audits, and (c) performance measures. This meant that each government representative was to present the current audit status and provide an update on their future audits, financial audits, and performance measures. Ms. Debbie Milks also mentioned that each government presenter was asked to define a specific performance measure, explain its significance, describe the data collection process, and identify the audience to whom these reports are presented.

Following the introduction of the order of presentations, finance officers from each island government gave updates on their respective audit statuses. They provided information on recent reconciliations and reported on changes implemented since December. Additionally, they discussed the status of ongoing meetings and regular interactions with auditors. Below is an outline of the areas each government was asked to report:

CURRENT AUDIT STATUS

List the major PBC schedules & reconciliations still outstanding.

1. Status of component units # on schedule & # behind
2. Date of your current approved extension
3. Realistic estimated completion date
4. What is the status of the compliance field work?

Learning & Looking to the Future

1. Are you keeping up with reconciliations for the current year? If not, which ones are behind?
2. Have you made changes based on what we learned in December?
3. Are you having regular status meetings with your team?
4. Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not?

Performance Measures

1. Timely Bank Reconciliation
2. Estimated Revenues vs Actuals
3. Reduction in Overdue Travel Advances
4. Fixed Asset Inventory Completion
5. # days to process an invoice paid with federal grants

6. \$ and % of outstanding grant receivables.
7. \$ and % of unspent federal funds
8. Timeliness of SF425 reports
9. # training hours
10. Staff evaluations

Comprehensive Government Presentations have been included as **Attachment 2a-2k** in conference proceedings.

CLOSING REMARKS

Ms. Debbie Milks concluded her remarks by expressing gratitude for the Finance Office's thorough and proactive efforts. She emphasized the importance of maintaining the performance measures, which are important for financial evaluations. While noting that the audits are generally on track—with Chuuk performing exceptionally well and other areas catching up—she stressed the importance of not letting these standards slip. Ms. Milks also acknowledged the contributions of the Graduate School. She suggested that a review of the performance metrics might be necessary to ensure that the finance offices are focused on the most relevant measures. She encouraged continued discussion and review of these metrics at the Orlando Conference and thanked everyone.

CONFERENCE CLOSE-OUT & NEXT STEPS

Mr. Jason Aubuchon then discussed plans for the upcoming IGFOA Summer Conference, scheduled from June 8-13, 2024, in Orlando, Florida. He noted that participants are expected to arrive on June 7 and depart on June 14, and a "Save the Date" email will soon be circulated.

He mentioned that housing would be reserved at the DoubleTree, near the conference venue. Mr. Aubuchon asked the Finance Office to identify sponsored participants and to contact Ms. Ciara Santiago to ensure logistics are smoothly handled. A formal invitation letter would be sent by April 19, 2024, to the heads of finance to gather names of sponsored participants, which would help secure flights.

Mr. Aubuchon then provided a brief overview of the conference schedule. The conference is expected to begin on June 8 with a pre-session dedicated to planning and presentations by island government officials. The conference will include routine and special sessions focusing on updates from the GFOA, insights from Emily, the GFOA Federal Liaison, developments in Washington D.C., and trends within the Association. He opened the floor for a Q&A session to address any immediate questions.

In his closing remarks, Mr. Aubuchon thanked everyone for a productive session, praising the finance staff for their exemplary work in government. He stressed the ongoing focus on single audits and performance measures and was looking forward to bringing the community together in Orlando. He concluded by mentioning that he would provide links to Island Government Presentations and further details about the IGFOA Summer Conference following the meeting.

CONFERENCE ATTACHMENTS

01

IGFOA Virtual Checkin Intro



Welcome!

- 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).

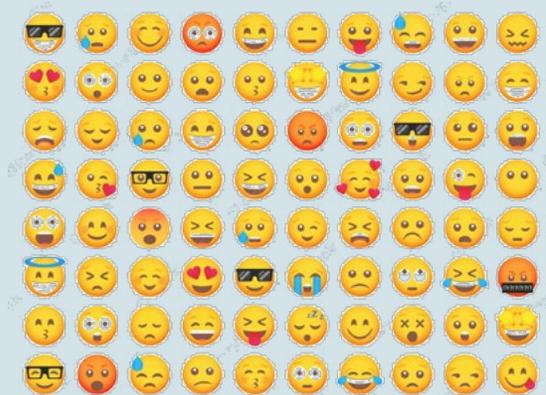


<https://go.pitiviti.org/igfoa24>



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!



3

Virtual IGFOA

Thursday, April 4, 2024 & Friday, April 5, 2024



Welcome New Finance Leadership!

-  U.S. Virgin Islands – Commissioner **Kevin McCurdy**
-  Marshall Islands – Minister **David Paul**
-  FSM National – Secretary **Rose Nakanaga**
-  Pohnpei – Director **Sihna Lawrence**

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Virtual IGFOA

Thursday, April 4, 2024 & Friday, April 5, 2024



Today's Agenda

1. Welcome to the Virtual IGFOA Spring Check-In

- ▶ Our First Priority: Insular Government Presentations

2. Insular Government Presentations

- ▶ Audit status; Action Plan; Challenges and Accomplishments.

| | | |
|---------------------|----------------|--------|
| U.S. Virgin Islands | Yap | Chuuk |
| FSM National | CNMI | Kosrae |
| Guam | Pohnpei | Palau |
| RMI | American Samoa | |

3. Planning for the Summer GFOA and IGFOA Conferences

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Virtual IGFOA

Thursday, April 4, 2024 & Friday, April 5, 2024



GFOA Summer 2024 Conference

- GFOA will be held at the Orange County Convention Center in **Orlando, Florida**
- We will be staying at the **DoubleTree** by Hilton Orlando at SeaWorld
- Most participants should **arrive on June 7, 2024**, and depart on June 14, 2024
- Formal invitations went to Heads of Finance last week, **requesting participant list** by next Friday, April 19, 2024.



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Virtual IGFOA

Thursday, April 4, 2024 & Friday, April 5, 2024



GFOA Virtual Conference Schedule

JUNE 2024

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

Sat June 8, 2024
IGFOA Pre-Meeting

Sunday June 9 to Wednesday, June 12



Wednesday June 12 to Thursday, June 13
IGFOA Post-Meeting

7

Virtual IGFOA

Thursday, April 4, 2024 & Friday, April 5, 2024



2a

American Samoa



ASG - CURRENT AUDIT STATUS

| | AUDIT STATUS DATES | FY23 |
|---|--|--|
| 1 | List the major PBC schedules & reconciliations still outstanding | Taxes receivables |
| 2 | Status of component units # on schedule & # behind | ASPA, ASGERF - complete LBJ & ASTCA - on schedule ASCC & TBAS - behind |
| 3 | Date of your current approved extension | N/A |
| 4 | Realistic estimated completion date | April 30, 2024 |
| 5 | What is the status of the compliance field work? | As of 03/15/2024, wrapping up |

1



ASG - Learning & Looking to the Future

| | AUDIT STATUS | FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP) |
|---|--|--|
| 1 | Are you keeping up with reconciliations for the current year? If not, which ones are behind? | Yes |
| 2 | Have you made changes based upon what we learned in December? | N/A |
| 3 | Are you having regular status meetings with your team? | Yes. Every Thursday |
| 4 | Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not? | Yes. Every Friday. |

2



ASG - Performance Measures

| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
|----|---|----------------------------|---|
| 1 | Timely Bank Reconciliation | Yes | Yes |
| 2 | Estimated Revenues vs Actuals | Yes | Yes |
| 3 | Reduction in Overdue Travel Advances | Yes | Yes |
| 4 | Fixed Asset Inventory Completion | | |
| 5 | # days to process an invoice paid with federal grants | No | Yes |
| 6 | \$ and % of outstanding grant receivables. | We want to do a better job | Yes |
| 7 | \$ and % of unspent federal funds | We want to do a better job | Yes |
| 8 | Timeliness of SF425 reports | Yes | Yes |
| 9 | # training hours | | |
| 10 | Staff evaluations | Yes | Yes |

3



21b

Commonwealth of Northern Mariana Islands

IGFOA CNMI - CURRENT AUDIT STATUS

| | AUDIT STATUS DATES | FY2021 |
|---|--|---------------------------------------|
| 1 | List the major PBC schedules & reconciliations still outstanding | 15 outstanding items (as of 4/1/2024) |
| 2 | Status of component units # on schedule & # behind | 6 on schedule; 3 pending; 2 unlikely |
| 3 | Date of your current approved extension | June 30, 2024 |
| 4 | Realistic estimated completion date | June 30, 2024 |
| 5 | What is the status of the compliance field work? | On-going |

1

IGFOA CNMI - Learning & Looking to the Future

| | AUDIT STATUS | FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP) |
|---|--|---|
| 1 | Are you keeping up with reconciliations for the current year? If not, which ones are behind? | FY2022 - Gen Fund (Dec 2022) FY2023 - All major bank accounts except for NAP FY2024 - Not yet started |
| 2 | Have you made changes based upon what we learned in December? | Yes (two-year rule for the compliance findings) |
| 3 | Are you having regular status meetings with your team? | Yes, the last meeting was on March 22, 2024 |
| 4 | Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not? | Yes (bi-weekly meetings w/o the staff in-charge and monthly meetings with the EY and CNMI management) |

2



CNMI - Performance Measures

| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
|---|---|--------------------|---|
| 1 | Timely Bank Reconciliation | Yes | Yes |
| 2 | Estimated Revenues vs Actuals | Yes | Yes |
| 3 | Reduction in Overdue Travel Advances | Yes | Yes |
| 4 | Fixed Asset Inventory Completion | Yes | Yes |
| 5 | # days to process an invoice paid with federal grants | No | Yes, we are trying to figure out a report in our system that can run the required parameters. |
| 6 | \$ and % of outstanding grant receivables. | No | Yes, we are trying to figure out a report in our system that can run the required parameters. |
| 7 | \$ and % of unspent federal funds | No | Yes, we are trying to figure out a report in our system that can run the required parameters. |
| 8 | Timeliness of SF425 reports | Yes | Yes |
| 9 | # training hours | Yes | Yes |
| 3 | 10 Staff evaluations | Yes | Yes, the department haven't been submitting their staff evaluations |

IGFOA 2024 | Virtual Check-in

Bank Reconciliation

as of 3/29/24

Reconciliation Section

FY 2022 – No changes from last week.

FY 2023 – Percent complete moved from 28.4% to 28.7% from last week.

FY 2024 – No changes from last week.

| DOF Leadership Report | Project | % Complete | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep |
|--------------------------|-----------------------------|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Reconciliation - FY 2022 | | 83.5% | | | | | | | | | | | | |
| | General Fund account | 31.2% | | | | | | | | | | | | |
| | Local Payroll account | 100.0% | | | | | | | | | | | | |
| | Federal Payroll account | 100.0% | | | | | | | | | | | | |
| | Federal Grant account | 100.0% | | | | | | | | | | | | |
| | Credit Card account | 21.2% | | | | | | | | | | | | |
| | Collection Clearing account | 100.0% | | | | | | | | | | | | |
| | NAP account | 100.0% | | | | | | | | | | | | |
| | Rebate Trust Fund account | 9.7% | | | | | | | | | | | | |
| | Imprest Fund accounts | 0.0% | | | | | | | | | | | | |
| Reconciliation - FY 2023 | | 28.7% | | | | | | | | | | | | |
| | General Fund account | 32.5% | | | | | | | | | | | | |
| | Local Payroll account | 28.3% | | | | | | | | | | | | |
| | Federal Payroll account | 26.4% | | | | | | | | | | | | |
| | Federal Grant account | 51.7% | | | | | | | | | | | | |
| | Credit Card account | 17.3% | | | | | | | | | | | | |
| | Collection Clearing account | 5.3% | | | | | | | | | | | | |
| | NAP account | 100.0% | | | | | | | | | | | | |
| | Rebate Trust Fund account | 0.0% | | | | | | | | | | | | |
| | Imprest Fund accounts | 0.0% | | | | | | | | | | | | |
| Reconciliation - FY 2024 | | 0.8% | | | | | | | | | | | | |
| | General Fund account | 0.8% | | | | | | | | | | | | |
| | Local Payroll account | 0.8% | | | | | | | | | | | | |
| | Federal Payroll account | 0.8% | | | | | | | | | | | | |
| | Federal Grant account | 0.8% | | | | | | | | | | | | |
| | Credit Card account | 0.8% | | | | | | | | | | | | |
| | Collection Clearing account | 0.8% | | | | | | | | | | | | |
| | NAP account | 0.8% | | | | | | | | | | | | |
| | Rebate Trust Fund account | 0.8% | | | | | | | | | | | | |
| | Imprest Fund accounts | 0.8% | | | | | | | | | | | | |

IGFOA 2024 | Virtual Check-in

Estimated Revenues vs. Actuals

as of 12/31/2023

Total Revenue prior to Transfer Out

| Estimated Revenues | Actuals | Deficit |
|--------------------|-----------------|----------------|
| \$44.98 million | \$39.33 million | \$5.65 million |

5

IGFOA 2024 | Virtual Check-in

Travel Claims

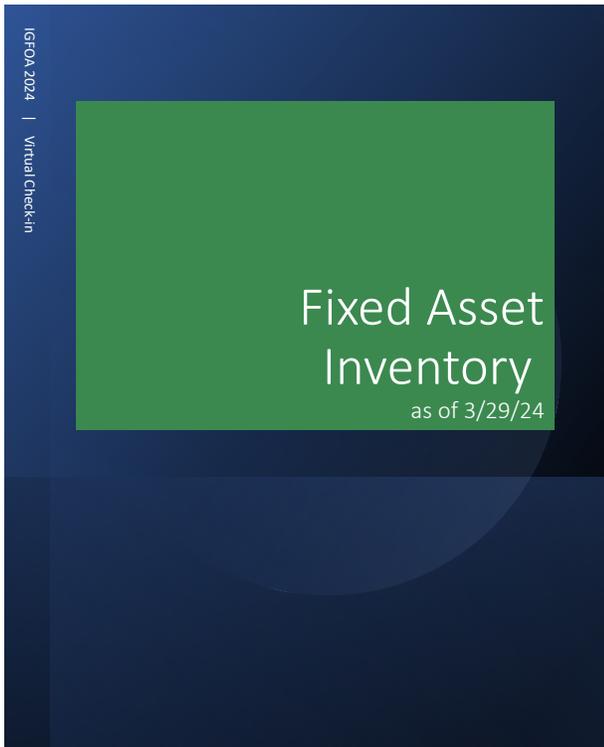
as of 3/29/24

Travel Section

FY 2022 – Percent complete moved from 89.4% to 89.4% from last week.
 FY 2023 – Percent complete decreased from 51.7% to 52.6% from last week.
 FY 2024 – Percent complete moved from 22.6% to 22.4% from last week.



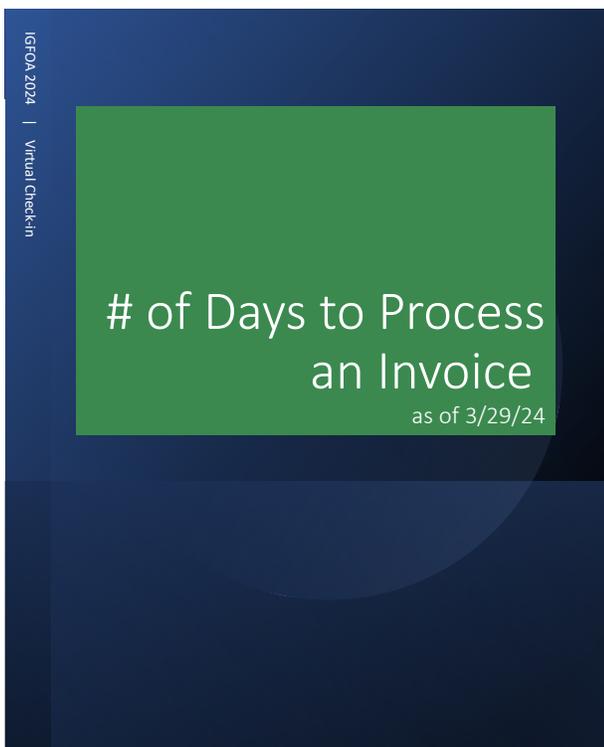
6



Procurement’s Asset Reconciliation Project (FAIR Project)

- Agencies Received Asset Lists: 89/163
 - Percent complete moved from 34.36% to 54.6% this week.
- Agencies Submitted Accurate List: 13/163
 - Percent complete moved from 6.13% to 7.96% this week.

7



GL Date vs. Check Date

- Average of 29 days to process an invoice to payment

8

IGFOA 2024 | Virtual Check-in

Outstanding Grant Receivables

as of 3/29/24

FY2024

| | |
|----------------------|-----------------------|
| Billed Amount | \$35.6 million |
| Paid Amount | \$33.6 million |
| Unpaid Balance | \$2 million |
| % | 5.75% |

| | |
|--------------------------|-----------------------|
| 1 to 30 Days Past | \$1,971,565.59 |
| 61 to 90 Days Past | \$78,137.50 |

IGFOA 2024 | Virtual Check-in

Timeliness of SF-425

as of 12/31/2023

| Quarter | On-Time | Delinquent |
|-----------|---------|------------|
| FY2023 Q1 | 200 | 25 |
| FY2023 Q2 | 184 | 0 |
| FY2023 Q3 | 232 | 4 |
| FY2023 Q4 | 292 | 7 |
| FY2024 Q1 | 241 | 0 |



20

Federated States of Micronesia - National

IGFOA FSM NAT- CURRENT AUDIT STATUS

| | AUDIT STATUS DATES | [FY 22] |
|---|--|---|
| 1 | List the major PBC schedules & reconciliations still outstanding | All schedules have been provided, they are still reviewing Fund 19 (Sector Grants) and Fund 20 (Federal Grants) payables. There is one bank reconciliation, and lease information to confirmed for GASB 87. |
| 2 | Status of component units # on schedule & # behind | 3 completed – FSMDB-October 31, 2023, FSMTC-Feb 29, 2024, TRA(Telecommunication Regulation Authority) March 20, 2024 8 behind schedule |
| 3 | Date of your current approved extension | 31 March 2024 |
| 4 | Realistic estimated completion date | 30 April 2024 |
| 5 | What is the status of the compliance field work? | Almost complete |

1

IGFOA FSM NATIONAL- Learning & Looking to the Future

| | AUDIT STATUS | FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP) |
|---|--|---|
| 1 | Are you keeping up with reconciliations for the current year? If not, which ones are behind? | For bank reconciliations - yes. For A/P, Travel advances and A/R – not really Working on getting these up to date for preparation to move to the new FMIS |
| 2 | Have you made changes based upon what we learned in December? | We did not attend the IGFOA in December so not really |
| 3 | Are you having regular status meetings with your team? | Yes. We have a new compliance officer who is coordinating the responses to audit. |
| 4 | Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not? | Yes. They help keep momentum but things are still behind. We are aiming to be up to date by 30 June 2024. |

2



FSM NAT - Performance Measures

| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
|---|---|--------------------|--|
| | Timely Bank Reconciliation | YES | Yes |
| | Estimated Revenues vs Actuals | YES | Yes |
| | Reduction in Overdue Travel Advances | YES | Yes |
| | Fixed Asset Inventory Completion | YES | Yes |
| | # days to process an invoice paid with federal grants | NO | Yes - We don't track separately, we do track all invoices. |
| | \$ and % of outstanding grant receivables. | NO | Yes |
| | \$ and % of unspent federal funds | NO | Yes |
| | Timeliness of SF425 reports | YES | Yes |
| | # training hours | NO | Yes |
| 3 | Staff evaluations | NO | Yes |



20d

Federated States of Micronesia - Chuuk State



Chuuk State Gov't. - CURRENT AUDIT STATUS

| AUDIT STATUS DATES | | FY2023 |
|--------------------|--|----------------------------|
| 1 | List the major PBC schedules & reconciliations still outstanding | None |
| 2 | Status of component units # on schedule & # behind | Audit has not started yet. |
| 3 | Date of your current approved extension | June 30, 2024 |
| 4 | Realistic estimated completion date | June 30, 2024 |
| 5 | What is the status of the compliance field work? | Has not started yet. |

1



Chuuk State Gov't. - Learning & Looking to the Future

| AUDIT STATUS | | FY2023 |
|--------------|--|-----------|
| 1 | Are you keeping up with reconciliations for the current year? If not, which ones are behind? | Yes |
| 2 | Have you made changes based upon what we learned in December? | Yes |
| 3 | Are you having regular status meetings with your team? | Sometimes |
| 4 | Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not? | No |

2



Chuuk State Gov't. - Performance Measures

| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
|------|---|--------------------|---|
| 1 | Timely Bank Reconciliation | Yes | Yes |
| 2 | Estimated Revenues vs Actuals | Yes | Yes |
| 3 | Reduction in Overdue Travel Advances | Yes | Yes |
| 4 | Fixed Asset Inventory Completion | Yes | Yes |
| 5 | # days to process an invoice paid with federal grants | Yes | Yes |
| 6 | \$ and % of outstanding grant receivables. | Yes | Yes |
| 7 | \$ and % of unspent federal funds | Yes | Yes |
| 8 | Timeliness of SF425 reports | Yes | Yes |
| 9 | # training hours | No | Yes |
| 3 10 | Staff evaluations | No | Yes |



20e

Federated States of Micronesia - Kosrae State

| IGFOA | | KOSRAE- CURRENT AUDIT STATUS | |
|-------|--|------------------------------|---|
| | | AUDIT STATUS DATES | FY2022 Audit |
| 1 | List the major PBC schedules & reconciliations still outstanding | | As of 03/20/24 [Audit Report] We returned our review result of the third audit report draft to E&Y on 03/18/24 with significant number of errors identified. We assume E&Y is correcting the errors and will provide us with the 4 th draft. [Compliance (UG) Report] We are waiting for the updated report for our review. [GAS Report] Not yet provided for our review. |
| 2 | Status of component units # on schedule & # behind | | KUA – done. KPA – done. KHA – audit still ongoing. |
| 3 | Date of your current approved extension | | 03/31/2024 |
| 4 | Realistic estimated completion date | | |
| 5 | What is the status of the compliance field work? | | We believe it's been completed. |

1

| IGFOA | | KOSRAE- Learning & Looking to the Future | |
|-------|--|--|--|
| | | AUDIT STATUS | FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP) |
| 1 | Are you keeping up with reconciliations for the current year? If not, which ones are behind? | | We are still closing FY2023 transactions. |
| 2 | Have you made changes based upon what we learned in December? | | |
| 3 | Are you having regular status meetings with your team? | | Yes. Director, Department of Administration and Finance meets with staff whenever necessary. |
| 4 | Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not? | | No. |

2



KOSRAE- Performance Measures

| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
|------|---|--------------------|---|
| 1 | Timely Bank Reconciliation | Yes | Yes |
| 2 | Estimated Revenues vs Actuals | Yes | Yes |
| 3 | Reduction in Overdue Travel Advances | Yes | Yes |
| 4 | Fixed Asset Inventory Completion | Yes | Yes |
| 5 | # days to process an invoice paid with federal grants | Yes | Yes |
| 6 | \$ and % of outstanding grant receivables. | No | Yes |
| 7 | \$ and % of unspent federal funds | Yes | Yes |
| 8 | Timeliness of SF425 reports | Yes | Yes |
| 9 | # training hours | Yes | Yes |
| 3 10 | Staff evaluations | Yes | Yes |



2f

Federated States of Micronesia - Pohnpei State



1

| IGFOA [PSG GOVT] - CURRENT AUDIT STATUS | |
|--|---|
| AUDIT STATUS DATES | [FY22] |
| <p>1 List the major PBC schedules & reconciliations still outstanding</p> <p>All schedules requested to date has been provided: single audit selection</p> | <p>There are 11 files to locate worth \$45,638.26. The pending items for our component unit PUC were given to PUC March 15, 2024.</p> |
| <p>2 Status of component units # on schedule & # behind</p> | <p>One component unit PUC is 85% complete on field work, four component units, PPA, PHA, Small Business, and PTA are 100% complete</p> |
| <p>3 Date of your current approved extension</p> | <p>March 31, 2024</p> |
| <p>4 Realistic estimate completion date:</p> | <p>June 30, 2024, for the Primary Government. Both Auditor Ernst & Young and our auditor BCM are requesting for extensions with the FSM National Government</p> |
| <p>5 What is the status of the compliance field work?</p> | <p>85% complete for Primary Government</p> |

2

|  [PSG GOVT] - Learning & Looking to the Future | | |
|--|---|---|
| | AUDIT STATUS | FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP) |
| 1 | Are you keeping up with reconciliations for the current year? If not, which ones are behind? | Yes. Our reconciliation is updated for our current year. |
| 2 | Have you made changes based upon what we learned in December? | Yes. |
| 3 | Are you having regular status meetings with your team? | We have a new administration and a new Director of Finance, Honorable Sihna N. Lawrence. We will resume our status meeting update when she reports to work on April 2, 2024. |
| 4 | Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not? Yes | Yes. We have met several times with the auditor. After they left the island, we have been communicating on a daily basis through email. |

3

|  [PSG GOVT] - Performance Measures | | | |
|--|---|-------------------------------|--|
| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
| 1 | Timely Bank Reconciliation | Yes | Yes |
| 2 | Estimated Revenues vs Actuals | Yes | Yes |
| 3 | Reduction in Overdue Travel Advances | Yes | Yes |
| 4 | Fixed Asset Inventory Completion | Yes | Yes |
| 5 | # days to process an invoice paid with federal grants | Yes | Yes |
| 6 | \$ and % of outstanding grant receivables. | Yes | Yes |
| 7 | \$ and % of unspent federal funds | Yes | Yes |
| 8 | Timeliness of SF425 reports | Yes | Yes |
| 9 | # training hours | Yes | Yes |
| 4 | 10 Staff evaluations | No | Not yet implemented |



Thank You!

5 IGFOA 2023 | September 14, 2023 Virtual Check-in



2019

Federated States of Micronesia - Yap State

| IGFOA | | YSG - CURRENT AUDIT STATUS | |
|-------|--|----------------------------|--|
| | | AUDIT STATUS DATES | FY2022 |
| 1 | List the major PBC schedules & reconciliations still outstanding | | FY2022, Field Work Completed on March 12, 2024. Audit Firm (BCM) has yet to provided potential preliminary Findings/Draft Report. |
| 2 | Status of component units # on schedule & # behind | | 1 on schedule-Diving Seagull, 2 behind-YSPSC & YVB |
| 3 | Date of your current approved extension | | Received email communication from National Public Auditor's Office to request extension beyond March 31 st , 2024. |
| 4 | Realistic estimated completion date | | Unknown, depends on Auditor |
| 5 | What is the status of the compliance field work? | | Auditor completed the compliance field work during their visit. However, still waiting on them to provide any potential findings if any. Since March 12, 2024 no findings has been provided to be review and hopefully resolve if any. |

1

| IGFOA | | YSG - Learning & Looking to the Future | |
|-------|--|--|---|
| | | AUDIT STATUS | FY2023 to present |
| 1 | Are you keeping up with reconciliations for the current year? If not, which ones are behind? | | Yes |
| 2 | Have you made changes based upon what we learned in December? | | Yes |
| 3 | Are you having regular status meetings with your team? | | Yes |
| 4 | Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not? | | Regular communication via email with Auditor. |

2

IGFOA **YSG - Performance Measures**

| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
|---|---|--------------------|--|
| | Timely Bank Reconciliation | Yes | Yes |
| | Estimated Revenues vs Actuals | Yes | Yes |
| | Reduction in Overdue Travel Advances | Yes | Yes |
| | Fixed Asset Inventory Completion | Yes | Yes, Anticipated date to complete Physical Inventory is still measurable, Should be complete by September 30 th , 2024. |
| | # days to process an invoice paid with federal grants | Yes | Sometimes the Receiving Reports are received late |
| | \$ and % of outstanding grant receivables. | Yes | Yes |
| | \$ and % of unspent federal funds | Yes | Yes |
| | Timeliness of SF425 reports | Yes | Yes |
| | # training hours | N/A | N/A |
| 3 | Staff evaluations | Yes | Yes |



2h

Guam

IGFOA GUAM- CURRENT AUDIT STATUS

| AUDIT STATUS DATES | | FY 2023 | | |
|--------------------|--|--------------------------------------|-------------|-----------------|
| 1 | List the major PBC schedules & reconciliations still outstanding | All outstanding | | |
| 2 | Status of component units # on schedule & # behind | Component Unit | On Schedule | Behind Schedule |
| | | Major | - | 8 |
| | | Non-Major | 2 | 8 |
| 3 | Date of your current approved extension | Extension request pending | | |
| 4 | Realistic estimated completion date | August 2024 | | |
| 5 | What is the status of the compliance field work? | Anticipation for start date in April | | |

1

IGFOA GUAM- Learning & Looking to the Future

| AUDIT STATUS | | FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP) | | |
|--------------|--|---|-----------|------------|
| 1 | Are you keeping up with reconciliations for the current year? If not, which ones are behind? | Bank Account | FY2023 | FY2024 |
| | | Gen Fund | Completed | Jan-Mar 24 |
| | | Fed Fund & EIP | Completed | Feb-Mar 24 |
| | | Income Tax | Completed | Feb-Mar 24 |
| | | Payroll | Completed | Dec-Mar 24 |
| | | Child Support | Completed | Jan-Mar 24 |
| | | Insurance (Med/Den) | Completed | Nov-Mar 24 |
| | | Settlement | Completed | Nov-Mar 24 |
| | | Various Small Accts | Completed | Jan-Mar 24 |
| 2 | Have you made changes based upon what we learned in December? | <ul style="list-style-type: none"> New GFMIS launched Feb. 5th with point releases Apr & Jul Service Requests – Customize System vs Change Process Agencies are now reaching out to the grantors regarding their findings and being pro-active. | | |
| 3 | Are you having regular status meetings with your team? | <ul style="list-style-type: none"> Prior Year Findings Meeting: Bi-Weekly status update | | |
| 4 | Are you having regular meetings with your auditor? | <ul style="list-style-type: none"> Pending start of audit Schedule meeting intervals and add to Teams calendar | | |
| | If so, do they help keep momentum? If not, why not? | | | |

2



GUAM- Performance Measures

| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
|---|---|--------------------|---|
| 1 | Timely Bank Reconciliation | Yes | Yes, we need to make sure that we get a true balance of each account by end of the month. |
| 2 | Estimated Revenues vs Actuals | Yes | Yes, to be able to determine if whether we have surpassed, on time, or behind on what we have estimated for revenues. |
| 3 | Reduction in Overdue Travel Advances | Yes | Yes, we need to determine that all traveler have submitted the proper documentation to show that the travel has been completed for its intended purpose. |
| 4 | Fixed Asset Inventory Completion | Yes | Yes, as we need to make sure that agencies are keeping track of their inventory. Also make sure that items that still have life expectancy are still in good condition. |
| 5 | # days to process an invoice paid with federal grants | Yes | Yes, as we try and make sure that all federal payments are paid with in at least 3 days of receiving the invoice prior to drawing down the funds. |

3



GUAM- Performance Measures

| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
|----|--|--------------------|--|
| 6 | \$ and % of outstanding grant receivables. | Yes | Yes, to determine what federal agency still has an outstanding balance in which we still need to receive a reimbursement from. |
| 7 | \$ and % of unspent federal funds | Yes | Yes, to be able to determine, if an agency receiving funds are using the grants to their full potential. |
| 8 | Timeliness of SF425 reports | Yes | Yes, as the SF425 shows how well the funds are being managed. |
| 9 | # training hours | Yes | Yes, as this helps make sure that employees are updated with new regulations and are in compliance. |
| 10 | Staff evaluations | Yes | Yes, as this measures helps keep an eye on areas for improvement in the organization. Also allows us to provide employees with a performance support system that enables them to improve their skills and further their career growth. |

4



2i

Republic of the Marshall Islands



[GOVT] - CURRENT AUDIT STATUS

| | AUDIT STATUS DATES | [Insert the year currently under audit—FY22] |
|---|--|---|
| 1 | List the major PBC schedules & reconciliations still outstanding | FY22- GASB 87 Leases (finalizing the calculation) FY22-700200 WB (finalizing stage for CAJE-accrued Rev & Expenditures.....Direct Payment. |
| 2 | Status of component units # on schedule & # behind | 3 completed (AMI, MAWC & OCIT) 18 on schedule 4 are behind (CMI, KAJUR, MWSC & National EPA) |
| 3 | Date of your current approved extension | 12/29/2023 |
| 4 | Realistic estimated completion date | As per EY, the estimated completion date would be June 2024 |
| 5 | What is the status of the compliance field work? | Compliance field work is still on going. |

1



[GOVT] - Learning & Looking to the Future

| | AUDIT STATUS | FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP) |
|---|--|--|
| 1 | Are you keeping up with reconciliations for the current year? If not, which ones are behind? | Embassies & Missions reconciliations Payroll |
| 2 | Have you made changes based upon what we learned in December? | Reconvened update meetings with staff Developed an “audit task” tracking system |
| 3 | Are you having regular status meetings with your team? | Yes, last meeting was held on 3/5/24 |
| 4 | Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not? | Yes but on a need basis |

2



[GOVT] - Performance Measures

| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
|------|---|--------------------|---|
| 1 | Timely Bank Reconciliation | Yes | |
| 2 | Estimated Revenues vs Actuals | Yes | All measures are relevant however, due to ongoing data cleanup, migration and audit, most of these are not tracked at the moment. |
| 3 | Reduction in Overdue Travel Advances | Yes | |
| 4 | Fixed Asset Inventory Completion | Yes | |
| 5 | # days to process an invoice paid with federal grants | Yes | |
| 6 | \$ and % of outstanding grant receivables. | Yes | |
| 7 | \$ and % of unspent federal funds | Yes | |
| 8 | Timeliness of SF425 reports | Yes | |
| 9 | # training hours | No | |
| 3 10 | Staff evaluations | Yes | |



2j

Republic of Palau

IGFOA PALAU - CURRENT AUDIT STATUS

| | AUDIT STATUS DATES | FY2021 |
|---|--|--------------------------------------|
| 1 | List the major PBC schedules & reconciliations still outstanding | None for FY21 |
| 2 | Status of component units # on schedule & # behind | 8 complete and 2 pending (PVA & PHA) |
| 3 | Date of your current approved extension | June 30, 2024 |
| 4 | Realistic estimated completion date | June 30, 2024 |
| 5 | What is the status of the compliance field work? | Ongoing |

1

IGFOA PALAU- Learning & Looking to the Future

| | AUDIT STATUS | FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP) |
|---|--|---|
| 1 | Are you keeping up with reconciliations for the current year? If not, which ones are behind? | Reviewing FY2022 schedules to make sure they are ready for the Audit. Bank Recon are current (FY24) |
| 2 | Have you made changes based upon what we learned in December? | We have hired an Audit consultant (02/27/24) currently assisting us with all the schedule reconciliation. |
| 3 | Are you having regular status meetings with your team? | Yes, trying to stay on top of the audit requests, ensuring that everyone are cooperating with the Auditors. |
| 4 | Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not? | Yes, they are in the middle of their fieldwork, communications have been non-stop |

2



PALAU- Performance Measures

| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
|--|---|--------------------|---|
| | Timely Bank Reconciliation | Yes | Yes |
| | Estimated Revenues vs Actuals | Yes | Yes |
| | Reduction in Overdue Travel Advances | Yes | Yes |
| | Fixed Asset Inventory Completion | Yes | Yes |
| | # days to process an invoice paid with federal grants | Yes | Yes |
| | \$ and % of outstanding grant receivables. | Yes | Yes |
| | \$ and % of unspent federal funds | Yes | Yes |
| | Timeliness of SF425 reports | Some | Yes |
| | # training hours | Some | Yes |
| | Staff evaluations | Some | Yes |

3



2K

U.S. Virgin Islands



USVI- CURRENT AUDIT STATUS

| | AUDIT STATUS DATES | FY22 and FY23 |
|---|--|---|
| 1 | List the major PBC schedules & reconciliations still outstanding | Actuarial Reports for WC and OPEB in addition to bank, SEFA and federal receivable reconciliation |
| 2 | Status of component units # on schedule & # behind | Component units are delayed with completing the audited financials. All of them are behind with FY2022 and FY2023 |
| 3 | Date of your current approved extension | 12/31/2024 |
| 4 | Realistic estimated completion date | March 31, 2025 |
| 5 | What is the status of the compliance field work? | We will kick off the FY2022/2023 audits April 3, 2024. Field work will come after |

1



USVI- Learning & Looking to the Future

| | AUDIT STATUS | FY2023 & FY2024 (incl FY22 for VI, CNMI, ROP) |
|---|--|---|
| 1 | Are you keeping up with reconciliations for the current year? If not, which ones are behind? | No, bank, SEFA and Federal Receivable reconciliations are all behind |
| 2 | Have you made changes based upon what we learned in December? | Not Yet |
| 3 | Are you having regular status meetings with your team? | Yes we have weekly status team meetings |
| 4 | Are you having regular meetings with your auditor? If so, do they help keep momentum? If not, why not? | Yes, we also have weekly meetings with our auditors to help keep the momentum going |

2



IGFOA USVI - Performance Measures

| | MEASURE | We track it YES/NO | Is the measure still relevant to your operations? |
|---|---|--------------------|---|
| 1 | Timely Bank Reconciliation | YES | YES |
| 2 | Estimated Revenues vs Actuals | YES | YES |
| 3 | Reduction in Overdue Travel Advances | NO | YES - Will track by 2025 |
| 4 | Fixed Asset Inventory Completion | Yes | YES- Inventory is relevant because it tracks assets, reduces theft, finds missing items, helps recover after a natural disaster, discourages employee misuse, and ensures fixed asset accuracy. |
| 5 | # days to process an invoice paid with federal grants | YES | YES |
| 6 | \$ and % of outstanding grant receivables. | YES | YES |
| 7 | \$ and % of unspent federal funds | YES | YES |
| 8 | Timeliness of SF425 reports | YES | YES |
| 9 | # training hours | YES | YES |
| 3 | 10 Staff evaluations | YES | YES |

03

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