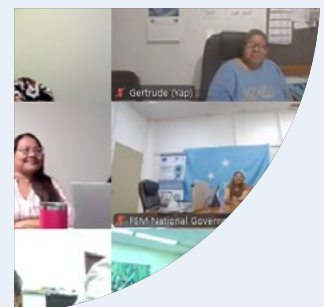
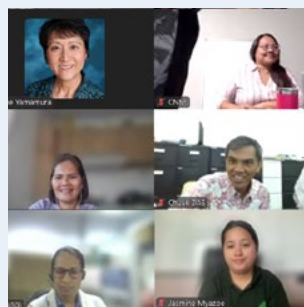
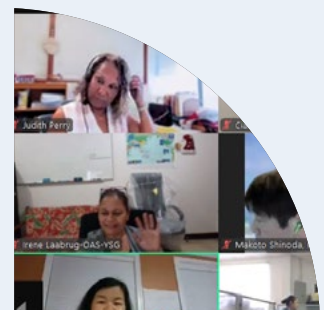
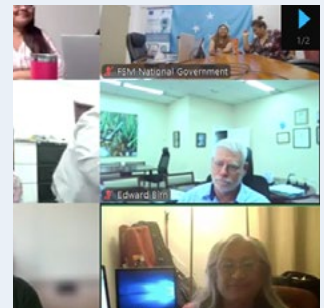
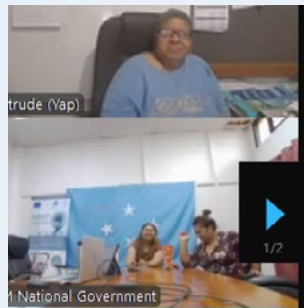
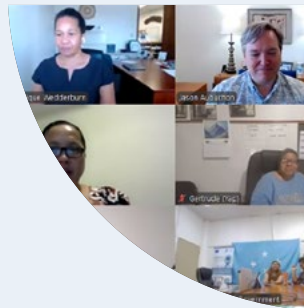




IGFOA 2025 VIRTUAL MEETING

**Honolulu, Hawaii
May 1, 2025**

(April 30, 2025, in American
Samoa, US Virgin Islands,
and the United States)



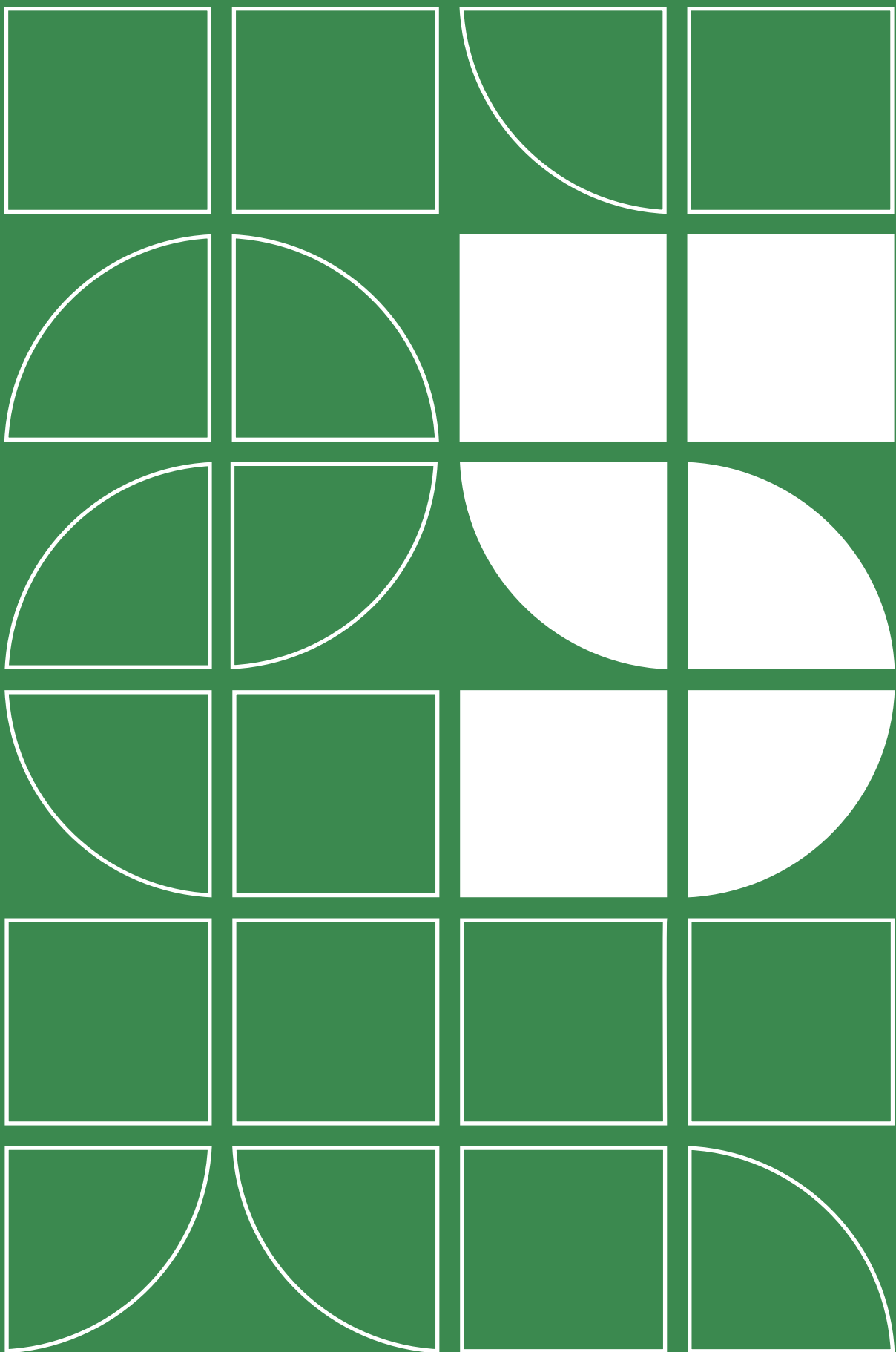


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The Island Government Finance Officers' Association (IGFOA) convened a virtual check-in meeting on May 1, 2025 (April 30, 2025, in American Samoa, US Virgin Islands, and the United States). The meeting was attended by 43 government finance leaders 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. Also present were representatives from the Department of the Interior's Office of Insular Affairs and the instructors and staff of Graduate School USA.

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 2024 IGFOA in Honolulu and the upcoming Summer 2025 GFOA in Washington, DC. He explained that the virtual session was intended to provide updates on the status of government audits within the insular governments.

Mr. Aubuchon then welcomed 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 names on the screen. 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:

- Hon. Donald O. Kruse, Treasurer, American Samoa
- Hon. Thomas G. Tun, Director of Finance, Federated States of Micronesia, Yap State Government

After the introduction, Mr. Aubuchon reviewed the remainder of the session's agenda, which included the following items:

- 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 the conference proceedings.

Mr. Aubuchon then invited Mr. Basil Otley, Director of Policy for the Department of Interior Office of Insular Affairs, to deliver his welcoming remarks.

WELCOMING REMARKS

Basil Otley, Associate Director of Policy

Department of the Interior - Office of Insular Affairs

Good morning, everyone—or good evening, wherever you are.

Thank you, Jason. I thought I was going to be able to stay silent in the background, but Eunbin outed me.

I just want to say thank you for the work that you do, for really providing strong support to our financial officers across the different regions. I've had the opportunity to participate in a couple of these in person—not as often as I would like—but I wanted to tune in this evening to see where everyone is. The more information we have about what's happening in the Territories, the more helpful we can be on our side in shaping decisions.

As you know, we have a new administration. There are some new folks on our side, and things are different now. The more we stay connected and keep current with the fiscal position of all the insular areas, the challenges they're facing, and the opportunities to be helpful, the better. We want to make sure we're connected.

I know everyone is experiencing challenging times. This is an opportunity for me to sit back and listen as I interact with our new leadership and raise to their attention some of the things that are happening. As we collaborate, we want to see how we can be more impactful.

Thank you for the opportunity. I know there are new faces and financial officers. I like to check in from time to time. Eunbin and Marina do a good job keeping us informed, but sometimes it's good to hear things directly.

I may need to step away, but I'll try to stay through most of the presentations. Thank you.

Mr. Aubuchon then invited Ms. Marina Tinitali, Deputy Associate Director of Policy for the Department of Interior Office of Insular Affairs, to share remarks.

REMARKS

Marina T. Tinitali, Deputy Associate Director of Policy

Department of the Interior Office of Insular Affairs

Thank you so much, Jason.

I'm not sure if it was mentioned earlier, but I just wanted to let you all know that the Department of the Interior put out an offer for deferred retirement. I accepted the offer so I can have a bit more control over what's happening with the various agencies and their reductions in force.

I'll start administrative leave on June 1st. My last working day will be May 31st, and I will officially retire on December 31st.

I wanted to take a moment to address everyone and say thank you, thank you for all the hard work that you, your predecessors, the Graduate School, and OIA have done over the years. By the time I leave OIA, it will have been 21 years. Before that, I spent several years with FEMA.

So, yes, I'm retiring. But I do want you to know that whatever I choose to do next will still involve working with the islands, with all of you, and supporting efforts to improve quality of life and strengthen the administration of federal grant programs in your communities.

Over the years, my role expanded beyond just audits. Audits were a small part of what I did. It was really about accountability, helping governments improve their operations, increase transparency, and strengthen audit outcomes. We worked to build confidence among other federal agencies in your ability to manage their programs well.

I'm proud of the strong partnerships we built among all of you, the Graduate School, your predecessors, and the former and current employees of OIA. I hope to remain a small part of that effort going forward. I'm always available if there's anything I can help with—unofficially for now, until I take on any new official role.

Thank you again for all the years of support and collaboration. And with that, I'll say goodbye.

INSULAR GOVERNMENT PRESENTATIONS

Mr. Aubuchon then opened the Insular Government Presentation session by inviting governments to deliver their presentations. Each government jurisdiction was provided with a presentation template prior to the meeting and asked to report on the following: (a) completed audit status, (b) current audit status, (c) Audit Timeliness FY 2010-2022, and (d) performance measures. Each government was also asked to share anything special that occurred in their government operations.

Following the introduction of the order of presentations, finance officers from each of the 11 island governments gave updates on their respective audit statuses. They provided information on recent reconciliations and reported on changes implemented since December. They also discussed the status of ongoing meetings and interactions with auditors. Below is an outline of the areas each government was asked to report:

COMPLETED AUDIT STATUS

1. What FY is your most recently completed audit?
2. Date complete and submitted to audit clearing house
3. # of Federal qualifications for completed audit

4. #of Financial qualifications for completed audit
5. # of Component Unit qualifications for completed
6. What was the greatest challenge or lesson learning during this audit?

CURRENT AUDIT STATUS

1. Which fiscal year is currently under audit? When did field work begin?
2. What is the expected completion date?
3. List the major reconciliations still outstanding
4. # of component units on schedule & # behind
5. Date of your current approved extension
6. What are your major challenges to completion?

AUDIT TIMELINESS FY 2010-2022

Each government was also asked to provide a graph of audit completion dates from FY2010 through its most current audit. To assist with this, jurisdictions could use data from their AFTER analysis in the latest Performer, available at <https://pitiviti.org/performers>. The Performer includes the number of months after the fiscal year end that each audit was issued. To determine the number of months late, participants were instructed to subtract 9 from that figure.

AUDIT PERFORMANCE MEASURES

1. Reduction in Overdue Travel Advances
2. General Fund Bank Reconciliations completed on a timely basis
3. Reduction in invalid, outdated encumbrances

ANYTHING SPECIAL TO SHARE?

Each government was also asked to share any special updates, accomplishments, or concerns.

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

CLOSING REMARKS

Debbie Milks, Consultant

Graduate School USA

Ms. Debbie Milks began her closing remarks by acknowledging the efforts to address the costs questioned, noting that significant progress had been made.

She made a general observation, noting that many governments have historically completed reconciliations just in time to meet audit deadlines. However, with audits increasingly delayed, she emphasized the importance of shifting this approach. Ms. Milks advised that although entities are preparing for their FY2023 audits, bank reconciliations should already be completed through FY2025. She stressed that reconciliations should not be done just to meet audit requirements, but as part of regular financial operations.

Ms. Milks reiterated that while the message is familiar, it bears repeating: without consistent effort, jurisdictions will continue to fall behind. She acknowledged, however, that there appears to be general progress across the board.

She pointed out that the Federated States of Micronesia (FSM) faces one of the most significant challenges, particularly with the implementation of a new financial system and the associated backlog. She said she would continue

to provide support wherever possible. Ms. Milks concluded her remarks by expressing appreciation for the Finance Office's continued diligence and proactive work.

CLOSING REMARKS

Eunbin Morrison, CPA - Audit and Accountability Specialist

Office of Insular Affairs (OIA)

Ms. Eunbin Morrison, Audit and Accountability Specialist at the Office of Insular Affairs, thanked the jurisdictions for their support and assistance with a new process she started for single audit findings follow-up.

She identified three governments that she is currently following up with on audit findings: the FSM National Government, FSM Yap, and Guam. She noted that the FSM National Government reported progress in clearing \$500,000 in questioned costs.

She then continued to explain that she is not following up on every single audit for every insular government. Instead, she is working in collaboration with the DOI's PFM team. She explained that PFM goes through its process of accepting single audit reports from the Federal Audit Clearinghouse (FAC), reviewing the data, and evaluating how material or significant the findings are. Another factor in deciding to follow up is whether, from OIA's perspective, the grantee is considered a pass-through entity.

These factors—materiality and significance of the findings, whether they relate to OIA grants, and whether the grantee is a pass-through entity—affect whether PFM will determine if she would follow up on the findings.

As an example, she referenced Pohnpei, noting that although they submitted their latest single audit, she did not follow up.

The following factors determine whether DOI-OIA will follow up on single audit findings:

- A. Finding that impacts pass-through expenditures – the pass-through entity is responsible for the management decision.
- B. DOI's percentage of impacted program \$ is immaterial compared to other federal agencies.
- C. The finding is insignificant in relation to OIA grants

The flow of this determination goes from A to B to C, meaning if A satisfies, then there is no follow-up, and so on.

Ms. Morrison concluded by acknowledging how busy everyone is, noting the added challenges of new system transitions alongside regular workloads. She expressed sincere appreciation for everyone's support and ended by thanking the meeting participants.

CONFERENCE CLOSE-OUT & NEXT STEPS

Jason Aubuchon, Senior Director

Graduate School USA

To close the meeting, Mr. Jason Aubuchon shared details about the upcoming IGFOA Summer Conference, scheduled for June 27 to July 2, 2025, in Washington, DC.

He confirmed that the conference accommodation will be at the Grand Hyatt Hotel, within walking distance of the convention center. Mr. Aubuchon then provided an overview of the conference schedule. He explained that participants were expected to arrive in Washington, DC, on Thursday, June 26. The program was scheduled to begin on Friday, June 27, with an in-person meeting and a possible tour or cultural activity.

On Saturday, June 28, the agenda included government updates and planning sessions. The formal GFOA Conference was planned for Sunday, June 29, through Wednesday, July 2, concluding with an IGFOA debrief focused on key takeaways and their relevance to island governments.

Mr. Aubuchon explained that to accommodate the July 4 holiday, the schedule was adjusted to allow participants to return home earlier, with departures planned for Thursday, July 3. Finance Offices were asked to submit the names of sponsored participants by Friday, May 16, to meet the housing confirmation deadline.

In closing, Mr. Aubuchon thanked participants for their engagement, especially those attending late into the evening across time zones. He expressed appreciation for their continued commitment and noted that a closeout email, presentation materials, and formal GFOA invitation letters would be shared shortly. Ms. Debbie Milks joined briefly to thank participants and say goodnight.

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 follow up with you (See link in chat box).



<https://go.pitiviti.org/igfoa25>

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 New Finance Leadership!

- 🇺🇸 American Samoa – Treasurer, Hon. **Donald O. Kruse**
- 🇮🇵 Yap – Director, Hon. **Thomas G. Tun**

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

5

Virtual IGFOA

Wednesday, April 30, 2025 & Thursday, May 1, 2025

GFOA Summer 2025 Conference

- GFOA will be held at the Walter E. Washington Convention Center in **Washington, DC.**
- We will be staying at the **Grand Hyatt Washington**, an official GFOA hotel.
- Most participants will arrive on **Thu, June 26, 2025**, and depart on **Thu, July 3, 2025**
- Formal invitations will go to Heads of Finance soon, **requesting participant list** by next Friday, May 16, 2025.



GFOA
2025

6

Virtual IGFOA

Wednesday, April 30, 2025 & Thursday, May 1, 2025

VIRTUAL
IGFOA

GFOA Virtual Conference Schedule

JUNE/JULY 2025

S	M	T	W	T	F	S
22	23	24	25	26	27	28
29	30	1	2	3	4	5

IGFOA

June 27, 28, 2025
IGFOA Pre-Meeting

July 2, 2025
IGFOA Post-Meeting



GFOA
2025

WASHINGTON, DC

June 29 - July 2, 2025
GFOA Meeting

7

Virtual IGFOA

Wednesday, April 30, 2025 & Thursday, May 1, 2025



2a

American Samoa



AMERICAN SAMOA - COMPLETED AUDIT STATUS

	AUDIT STATUS		COMMENTS
1	What FY is your most recently completed audit?	FY2023	
2	Date completed and submitted to audit clearing house	APRIL 30, 2024	
3	# of Federal qualifications for completed audit	NONE	
4	# of Financial qualifications for completed audit	NONE	
5	# of Component Unit qualifications for completed the completed audit	NONE	
6	What was the greatest challenge or lesson learned during this audit?	DON'T RECALL. CURRENTLY STRESSING OVER FY2024 AUDIT	

1 IGFOA 2025 April 30-May 1, 2025



AMERICAN SAMOA - CURRENT AUDIT STATUS

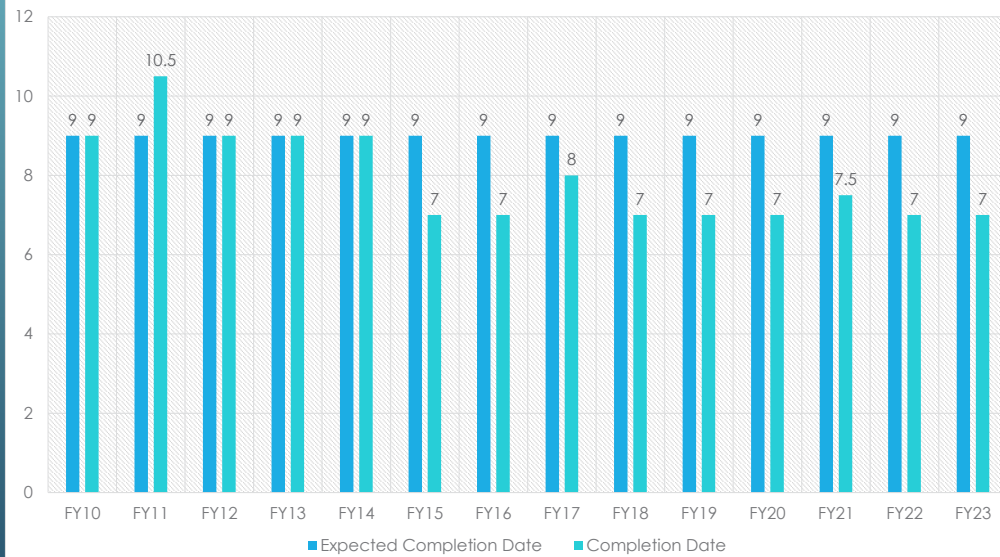
	AUDIT STATUS		COMMENTS
1	Which fiscal year is currently under audit? When did field work begin?	FY2024	
2	What is the expected completion date?	TODAY - APRIL 30, 2025	
3	List the major reconciliations still outstanding	NONE - ALL DONE	
4	# of component units on schedule & # behind	ALL ON TIME	
5	Date of your current approved extension	NO EXTENSION	
6	What are your major challenges to completion?	MUTLIPLE AUDITS & NEW ADMINISTRATION TRANSITION	

2 IGFOA 2025 April 30-May 1, 2025



AMERICAN SAMOA - AUDIT TIMELINESS FY2010-2022

ASG AUDIT COMPLETION DATE



AMERICAN SAMOA - PERFORMANCE MEASURES

	Target	Period	Sept 24	Dec 24	Jan 25	Trend	Notes	Audit issue?
Reduction in overdue travel advances	N/A	N/A	N/A	N/A	N/A	N/A	N/A	No
General Fund Bank Reconciliations completed on a timely basis	___days after month end	Monthly	Dec24	Jan25	Mar25		Needs major improvement	Yes
Reduction in invalid, outdated encumbrances	0% invalid encumbrances	N/A					Project - Clean up Encumbrance (Work with Budget Office)	No



AMERICAN SAMOA - ANYTHING SPECIAL YOU WANT TO SHARE?



WHEN IT'S AUDIT COMPLETION DATE
TODAY
APRIL 30, 2025



21b

***Commonwealth of Northern
Mariana Islands***



CNMI - COMPLETED AUDIT STATUS



	AUDIT STATUS	COMMENTS
1	What FY is your most recently completed audit?	FY2021
2	Date completed and submitted to audit clearing house	8/15/24
3	# of Federal qualifications for completed audit	12
4	# of Financial qualifications for completed audit	9
5	# of Component Unit qualifications for the completed audit	7 - Completed 2 - Ongoing
6	What was the greatest challenge or lesson learned during this audit?	<ul style="list-style-type: none"> ➤ Completeness and accuracy of the financial data and schedules ➤ Understanding and Utilizing the various Munis Reports/Modules ➤ Setting hard deadlines for document submission was very helpful

1 IGFOA 2025 April 30-May 1, 2025

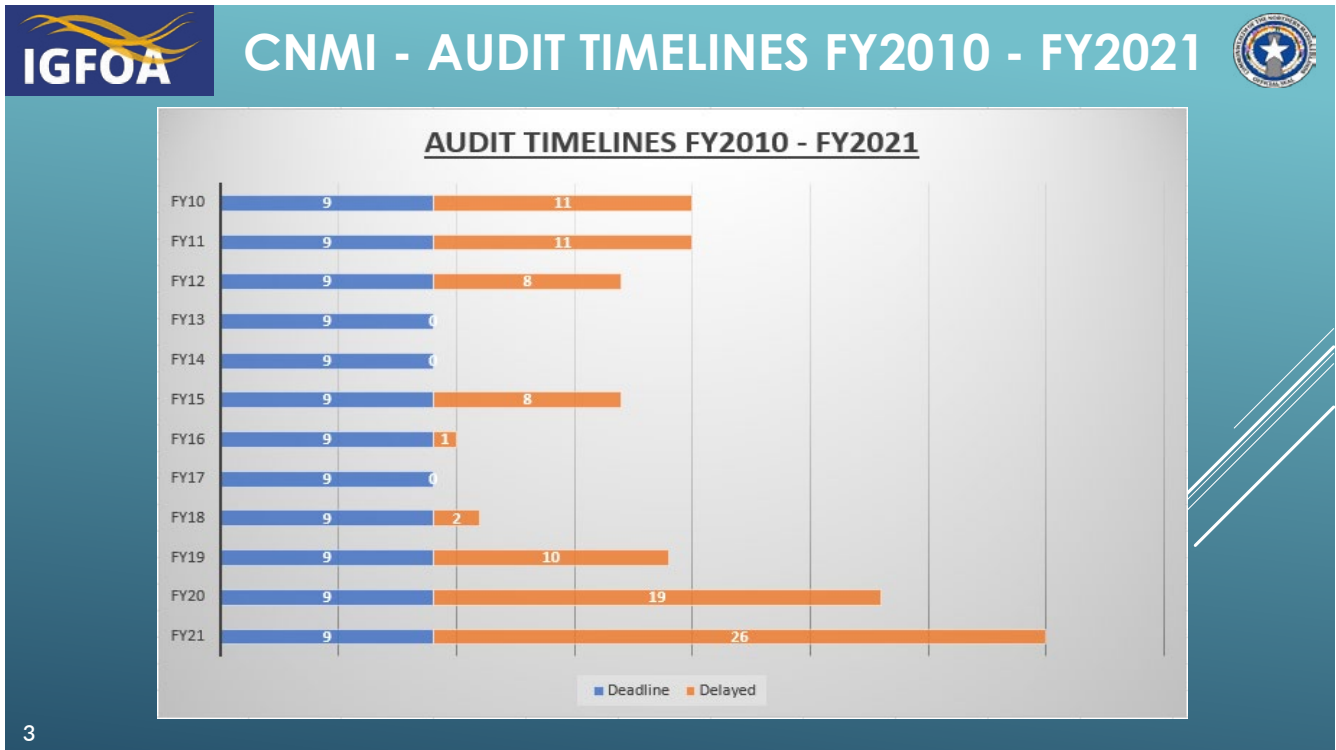


CNMI - CURRENT AUDIT STATUS




	AUDIT STATUS	COMMENTS
1	Which fiscal year is currently under audit? When did field work begin?	<ul style="list-style-type: none"> ➤ FY2022 ➤ January 2025
2	What is the expected completion date?	➤ August 2025
3	List the major reconciliations still outstanding	<ul style="list-style-type: none"> ➤ Capital Asset Reconciliation ➤ Tax Receivable/Payable Schedules
4	# of component units on schedule & # behind	<ul style="list-style-type: none"> ➤ 6 - Completed ➤ 5 - Ongoing ➤ 1 - Pending
5	Date of your current approved extension	➤ August 2025
6	What are your major challenges to completion?	<ul style="list-style-type: none"> ➤ EY capacity to complete testing ➤ Delays in providing requested documents to EY ➤ Incomplete documents uploaded to EY portal


2 IGFOA 2025 April 30-May 1, 2025



3




CNMI - PERFORMANCE MEASURES




	Target	Period	Dec 2024		Mar 2025		Notes	Audit issue?																								
Reduction in overdue travel advances	% reduction in overdue advances	Yearly	<div> <div>Total Billed Amount\$511,841.13</div> <div>Travel Voucher Adj./Cash(\$87,052.13)</div> <div>Non-compliance Rate:27.92%</div> <div>Amount after Adjustments/Cash\$224,789.00</div> <div>Payroll Deductions(\$73,519.27)</div> <div>Collection Rate:32.71%</div> <div>Total Unpaid Balance as of 12/30/2024\$151,269.73</div> </div>		<div> <div>Total Billed Amount\$ 682,170.11</div> <div>Travel Voucher Adj./Cash\$ (112,396.99)</div> <div>Non-compliance Rate:16.48%</div> <div>Amount after Adjustments/Cash\$ 569,773.12</div> <div>Payroll Deduction\$ (89,997.74)</div> <div>Collection Rate:15.80%</div> <div>Total Unpaid Balance as of 03/30/25\$ 479,775.38</div> </div>		<ul style="list-style-type: none"> FY22 to Current (not including FY21 and prior) Effort are ongoing to collect through payroll deduction 																									
General Fund Bank Reconciliations completed on a timely basis	60 days after year-end	Yearly	FY23 - 100%	FY24 - 100%	FY25 - 16%	<ul style="list-style-type: none"> Details on slide 6 																										
Reduction in invalid, outdated encumbrances	0% invalid encumbrances	Quarterly	<div>As of December 31, 2024</div> <table> <tr> <th>Fund</th> <th>#</th> <th>Remaining Amount</th> </tr> <tr> <td>GENERAL FUND</td> <td>795</td> <td>\$ 531,904.11</td> </tr> <tr> <td>SPECIAL FUND</td> <td>1603</td> <td>\$ 730,372.32</td> </tr> <tr> <td>Grand Total</td> <td>2398</td> <td>\$ 1,262,276.43</td> </tr> </table>		Fund	#	Remaining Amount	GENERAL FUND	795	\$ 531,904.11	SPECIAL FUND	1603	\$ 730,372.32	Grand Total	2398	\$ 1,262,276.43	<div>As of March 31, 2025</div> <table> <tr> <th>Fund</th> <th>#</th> <th>Remaining Amount</th> </tr> <tr> <td>GENERAL FUND</td> <td>455</td> <td>\$ 322,501.64</td> </tr> <tr> <td>SPECIAL FUND</td> <td>644</td> <td>\$ 276,908.32</td> </tr> <tr> <td>Grand Total</td> <td>1099</td> <td>\$ 599,409.96</td> </tr> </table>		Fund	#	Remaining Amount	GENERAL FUND	455	\$ 322,501.64	SPECIAL FUND	644	\$ 276,908.32	Grand Total	1099	\$ 599,409.96	<ul style="list-style-type: none"> Encumbrances from FY22 - FY24 The remaining outdated encumbrances will be closed out by the end of FY25Q3. 	
Fund	#	Remaining Amount																														
GENERAL FUND	795	\$ 531,904.11																														
SPECIAL FUND	1603	\$ 730,372.32																														
Grand Total	2398	\$ 1,262,276.43																														
Fund	#	Remaining Amount																														
GENERAL FUND	455	\$ 322,501.64																														
SPECIAL FUND	644	\$ 276,908.32																														
Grand Total	1099	\$ 599,409.96																														


4

4




CNMI - ANYTHING SPECIAL YOU WANT TO SHARE?





CAPACITY BUILDING INITIATIVE:


- New Hire: Internal Auditor
- New Hire: Systems Analyst
- College/High School Interns
- Pace Program – Munis Training (48hrs Completed)




As of April 25, 2025,
388 out of 442 audit requests have been submitted (87.8%), with 54 (12.2%) still outstanding.

5

IGFOA 2025 April 30-May 1, 2025



CNMI - BANK RECONCILIATION PROGRESS



Financial Services - RECONCILIATION SECTION

FY 2022 – No changes from last week – 100.0% - COMPLETED

FY 2023 – No changes from last week – 100.0% - COMPLETED

FY 2024 – Percent changed from 99.6% to 100.0% from last week, - COMPLETED

FY 2025 – Percent changed from 8.3% to 19.4% from last week.

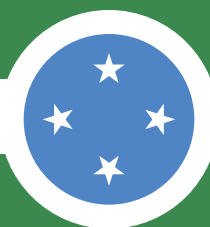
Not Started
Started
BAI Uploaded
Matched
Researched
Adjusted

DOP Leadership Report	Project	% Complete	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Period 13
Reconciliation - FY 2022		100.0%													
General Fund account		100.0%													
Local Payroll account		100.0%													
Federal Payroll account		100.0%													
Federal Grant account		100.0%													
Credit Card account		100.0%													
Collection Clearing account		100.0%													
NAP account		100.0%													
Rebate Trust Fund account		100.0%													
Imprest Fund accounts		100.0%													
Reconciliation - FY 2023		100.0%													
General Fund account		100.0%													
Local Payroll account		100.0%													
Federal Payroll account		100.0%													
Federal Grant account		100.0%													
Credit Card account		100.0%													
Collection Clearing account		100.0%													
NAP account		100.0%													
Rebate Trust Fund account		100.0%													
Imprest Fund accounts		100.0%													
APRA		100.0%													

DOP Leadership Report	Project	% Complete	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Period 13
Reconciliation - FY 2024		100.0%													
General Fund account		100.0%													
Local Payroll account		100.0%													
Federal Payroll account		100.0%													
Federal Grant account		100.0%													
Credit Card account		100.0%													
Collection Clearing account		100.0%													
NAP account		100.0%													
Rebate Trust Fund account		100.0%													
Imprest Fund accounts		100.0%													
APRA		100.0%													
Reconciliation - FY 2025		19.4%													
General Fund account		15.6%													
Local Payroll account		34.8%													
Federal Payroll account		34.8%													
Federal Grant account		21.6%													
Credit Card account		9.2%													
Collection Clearing account		13.4%													
NAP account		0.0%													
Rebate Trust Fund account		1.6%													
Imprest Fund accounts		33.4%													
APRA		15.6%													

6

IGFOA 2025 April 30-May 1, 2025



2020

Federated States of Micronesia – National



FSM NG - COMPLETED AUDIT STATUS

	AUDIT STATUS		COMMENTS
1	What FY is your most recently completed audit?	FY22	
2	Date completed and submitted to audit clearing house	Oct 24	
3	# of Federal qualifications for completed audit	6	
4	# of Financial qualifications for completed audit	8	
5	# of Component Unit qualifications for completed the completed audit	none	
6	What was the greatest challenge or lesson learned during this audit?	That we should always have a financial advisor on board and we need to keep on top of our reconciliations	

1 IGFOA 2025 April 30-May 1, 2025



FSM NG - CURRENT AUDIT STATUS

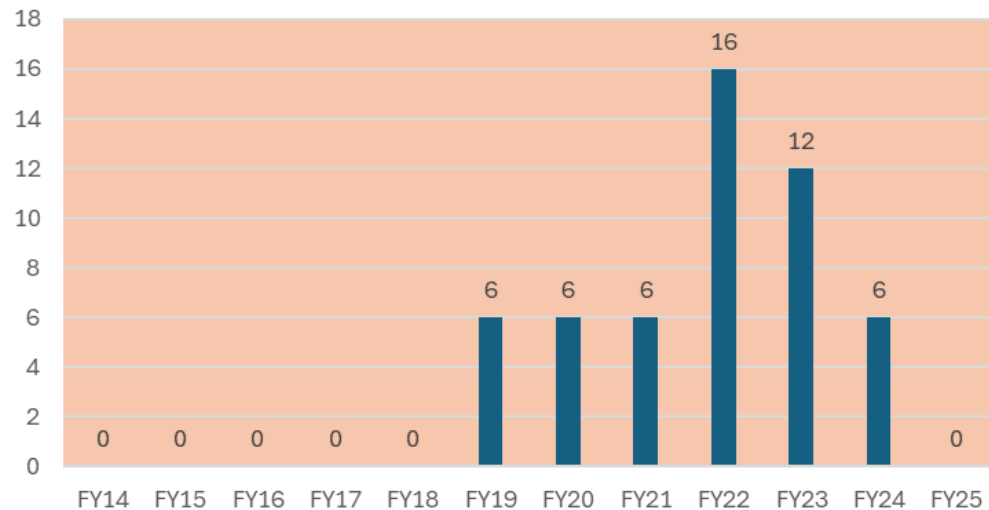
	AUDIT STATUS	COMMENTS
1	Which fiscal year is currently under audit? When did field work begin?	FY23 is currently being audited. Field work started on April 27 2025
2	What is the expected completion date?	30 June 2025
3	List the major reconciliations still outstanding	Due to / Due from FSM States Deferred revenue, Accounts Payable, Accounts Receivable
4	# of component units on schedule & # behind	4 on schedule and 6 behind schedule (as well as National Government)
5	Date of your current approved extension	Not sure yet
6	What are your major challenges to completion?	Reconciling in an old system that doesn't make things easy Our understanding of the financial statements

2 IGFOA 2025 April 30-May 1, 2025



FSM NG - AUDIT TIMELINESS FY 2010-2022

Audit completion dates - months after it was due



FSM NG - PERFORMANCE MEASURES

	Target	Period	Sept 24	Dec 24	Jan 25	Trend	Notes	Audit issue?
Reduction in overdue travel advances	50% reduction in overdue advances	Monthly	We are currently working on reducing the number of advances outstanding and preparing an aging schedule of advances. This has been an ongoing process as we are cleaning up years of unreconciled and uncleared transactions. We plan to have this completed for the conversion to the new system on 09/30/2025					
General Fund Bank Reconciliations completed on a timely basis	20 days after month end	Monthly	49/54	36/54	34/54	It is getting worse!	This is mainly due to problems we have had with payroll postings, but we will review why the delay in this area.	
Reduction in invalid, outdated encumbrances	10% invalid encumbrances	Monthly	We are also working on cleaning up encumbrances to load to the new system on 09/30/2025 This has also been a long outstanding issue.					



FSM NG - ANYTHING SPECIAL YOU WANT TO SHARE?

- ▶ We have resolved the \$500k questioned costs that were identified in the FY22 audit
- ▶ We are finally getting some financial advisors after 2 years without any
- ▶ Our FMIS go live has been delayed to 1 October (the new fiscal year) and we are doing operational acceptance testing now
 - ▶ We will do further testing from now until September
 - ▶ The new system should dramatically improve how we can prepare and reconcile our financial statements



20d

***Federated States of Micronesia -
Chuuk State***



CHUUK STATE GOV'T. - COMPLETED AUDIT STATUS

	AUDIT STATUS		COMMENTS
1	What FY is your most recently completed audit?	FY2022	
2	Date completed and submitted to audit clearing house	07/29/2024	
3	# of Federal qualifications for completed audit	1	
4	# of Financial qualifications for completed audit	2	
5	# of Component Unit qualifications for completed the completed audit	1	
6	What was the greatest challenge or lesson learned during this audit?	Booking of unrecorded liabilities and reconciliation of receivables and deferred revenues with FSM NG.	

1 IGFOA 2025 April 30-May 1, 2025



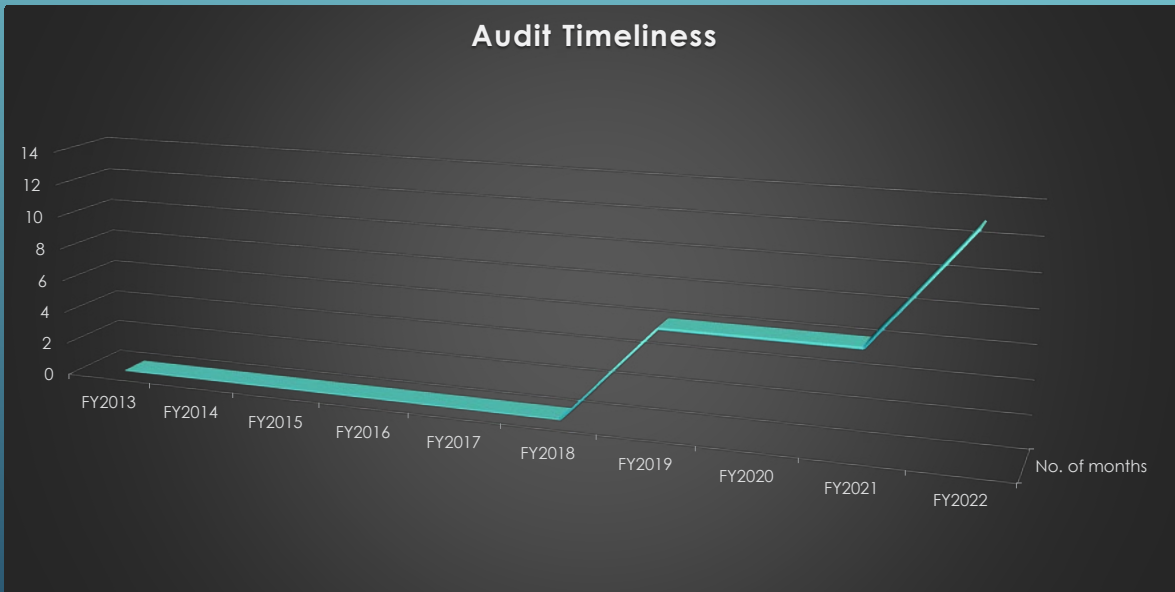
CHUUK STATE GOV'T.- CURRENT AUDIT STATUS

	AUDIT STATUS		COMMENTS
1	Which fiscal year is currently under audit? When did field work begin?	FY2023 12/2024	
2	What is the expected completion date?	06/30/2025	
3	List the major reconciliations still outstanding		Reconciliation of receivables and deferred revenues with FSM NG.
4	# of component units on schedule & # behind	3	On schedule
5	Date of your current approved extension	06/30/2025	
6	What are your major challenges to completion?	Confirmations sent to FSM NG.	

2 IGFOA 2025 April 30-May 1, 2025



CHUUK STATE GOV'T. - AUDIT TIMELINESS FY 2010-2022



CHUUK STATE GOV'T.- PERFORMANCE MEASURES

	Target	Period	Sept 24	Dec 24	Jan 25	Trend	Notes	Audit issue?
Reduction in overdue travel advances	% reduction in overdue advances	Monthly	1.82%	-22.84%	32.63%	➡		No
General Fund Bank Reconciliations completed on a timely basis	___ days after month end	Monthly	10	10	10	➡	After receipt of bank statement.	No
Reduction in invalid, outdated encumbrances	0% invalid encumbrances	Monthly	26.45%	6.8%	52.38%	➡		No



CHUUK STATE GOV'T. - ANYTHING SPECIAL YOU WANT TO SHARE?

► Thank You.



20e

***Federated States of Micronesia -
Kosrae State***



KOSRAE - COMPLETED AUDIT STATUS

	AUDIT STATUS		COMMENTS
1	What FY is your most recently completed audit?	FY2022	
2	Date completed and submitted to audit clearing house	05/03/24 05/09/24	Audit completed on 05/03/24 Report accepted by FAC on 05/09/24
3	# of Federal qualifications for completed audit	2	(1) Required fixed asset physical counts not performed (2)
4	# of Financial qualifications for completed audit	3	(1) Error in calculating capitalized costs and depreciation expense (2) Lack of reconciliation between KSG and FSMNG with respect to federal grants (3) Lack of approval signature on several journal vouchers
5	# of Component Unit qualifications for completed the completed audit	0	
6	What was the greatest challenge or lesson learned during this audit?		

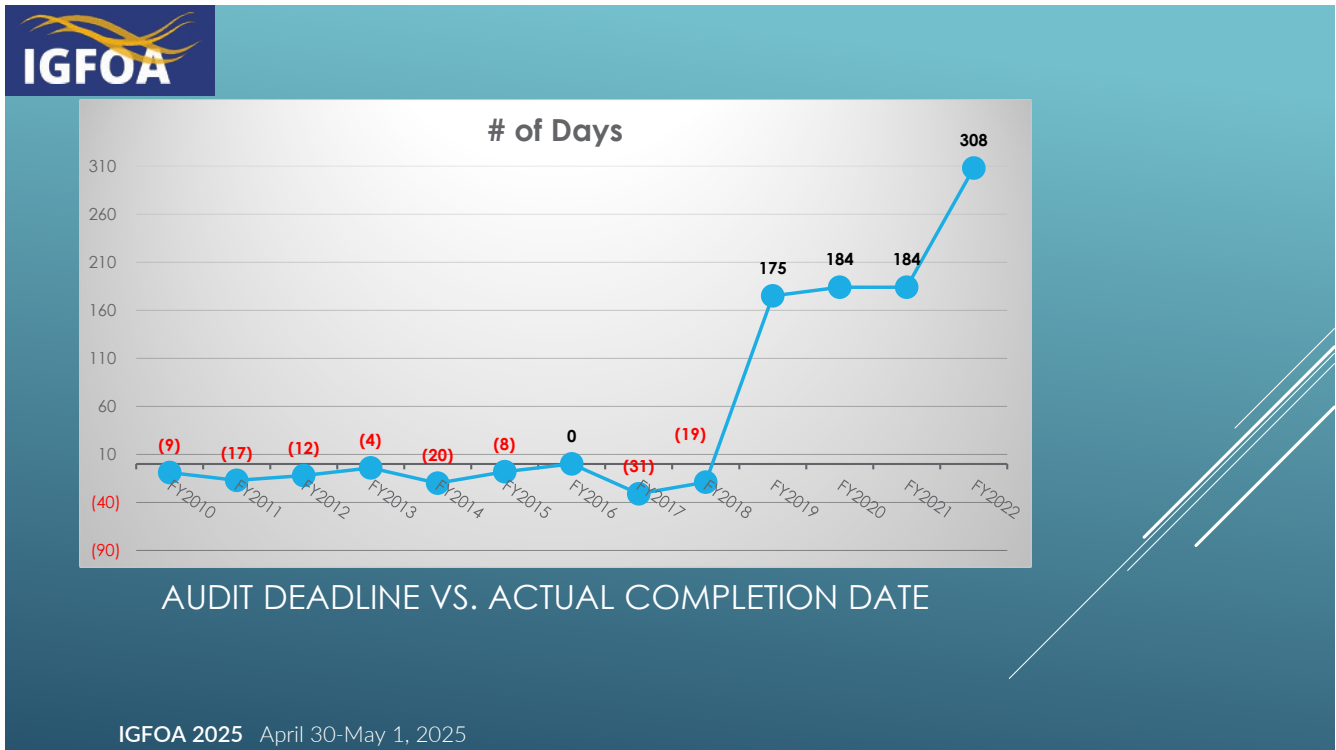
1 IGFOA 2025 April 30-May 1, 2025



KOSRAE - CURRENT AUDIT STATUS

	AUDIT STATUS	COMMENTS
1	Which fiscal year is currently under audit? When did field work begin?	FY2023. We submitted the trial balance, the general ledger, the basic financial statements, and the MD&A to the audit team on January 15, 2025. On-site fieldwork was performed from 03/27/25 to 04/08/25.
2	What is the expected completion date?	06/30/25.
3	List the major reconciliations still outstanding	There are no pending items as of today as far as we know
4	# of component units on schedule & # behind	(1) Kosrae Utilities Authority: (2) Kosrae Port Authority: (3) Kosrae Housing Authority:
5	Date of your current approved extension	06/30/25 is the internal deadline between FSM OPA and the primary governments.
6	What are your major challenges to completion?	Reconciliation work between KSG and FSMNG

2 IGFOA 2025 April 30-May 1, 2025



IGFOA KOSRAE - PERFORMANCE MEASURES								
	Target	Period	Sept 24	Dec 24	Jan 25	Trend	Notes	Audit issue?
Reduction in overdue travel advances	% reduction in overdue advances	Monthly	101K	59K	40K		Based on Fundware reports	
General Fund Bank Reconciliations completed on a timely basis	___days after month end	Monthly	All accounts are balanced and reconciled in Jan 2025	1085/1080 reconciled, 1030-1035 still ongoing in April	Not yet started		As of April we are 3 months behind. (Jan, Feb, and March 2025)	
Reduction in invalid, outdated encumbrances	0% invalid encumbrances	Monthly					Most of the outdated encumbrances are out of our control. We tried asking for Fundware IT person (Jan) to assist but not successful yet.	



2f

***Federated States of Micronesia -
Pohnpei State***



POHNPEI GOVT - COMPLETED AUDIT STATUS

	AUDIT STATUS		COMMENTS
1	What FY is your most recently completed audit?	2022	
2	Date completed and submitted to audit clearing house	Jan 2025	The audited was completed December 2024 and uploaded to Audit Clearing House on January 2025
3	# of Federal qualifications for completed audit	6	
4	# of Financial qualifications for completed audit	2	
5	# of Component Unit qualifications for completed the completed audit	10	
6	What was the greatest challenge or lesson learned during this audit?	The audit started late due to covid 19 and the change of auditors.	

1 IGFOA 2025 April 30-May 1, 2025



PNI STATE GOV'T - CURRENT AUDIT STATUS

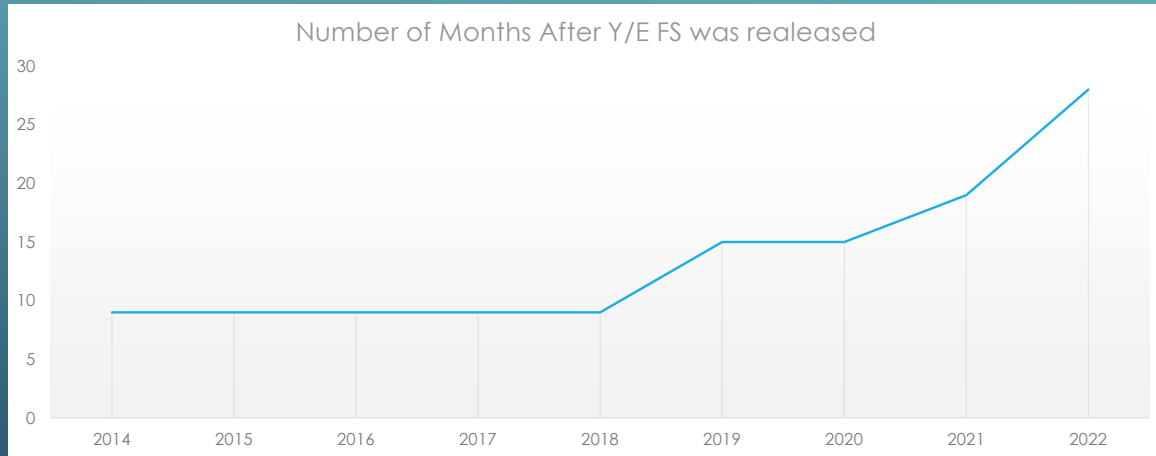
	AUDIT STATUS		COMMENTS
1	Which fiscal year is currently under audit? When did field work begin?	2023	
2	What is the expected completion date?	June 30, 2025	
3	List the major reconciliations still outstanding	None	
4	# of component units on schedule & # behind		All component units are finished except PUC
5	Date of your current approved extension	None	
6	What are your major challenges to completion?	Update from the Auditor	

2 IGFOA 2025 April 30-May 1, 2025



PNI GOVT - AUDIT TIMELINESS FY 2010-2022

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Number of Months After Y/E FS was released	9	9	9	9	9	15	15	19	28




PNI STATE GOVT - PERFORMANCE MEASURES

	Target	Period	Sept 24	Dec 24	Jan 25	Trend	Notes	Audit issue?
Reduction in overdue travel advances	% reduction in overdue advances	Yearly General Fund	554,516					
General Fund Bank Reconciliations completed on a timely basis	___ days after month end	Monthly					All Accounts are Updated to August 2024.	
Reduction in invalid, outdated encumbrances	0% invalid encumbrances	Monthly					Invalid encumbrances are cleared for Sector Funds, up to 9/30/2024 For General Funds, it is cleared up to 9/30/2023	



20d


***Federated States of Micronesia –
Yap State***



YSG - COMPLETED AUDIT STATUS

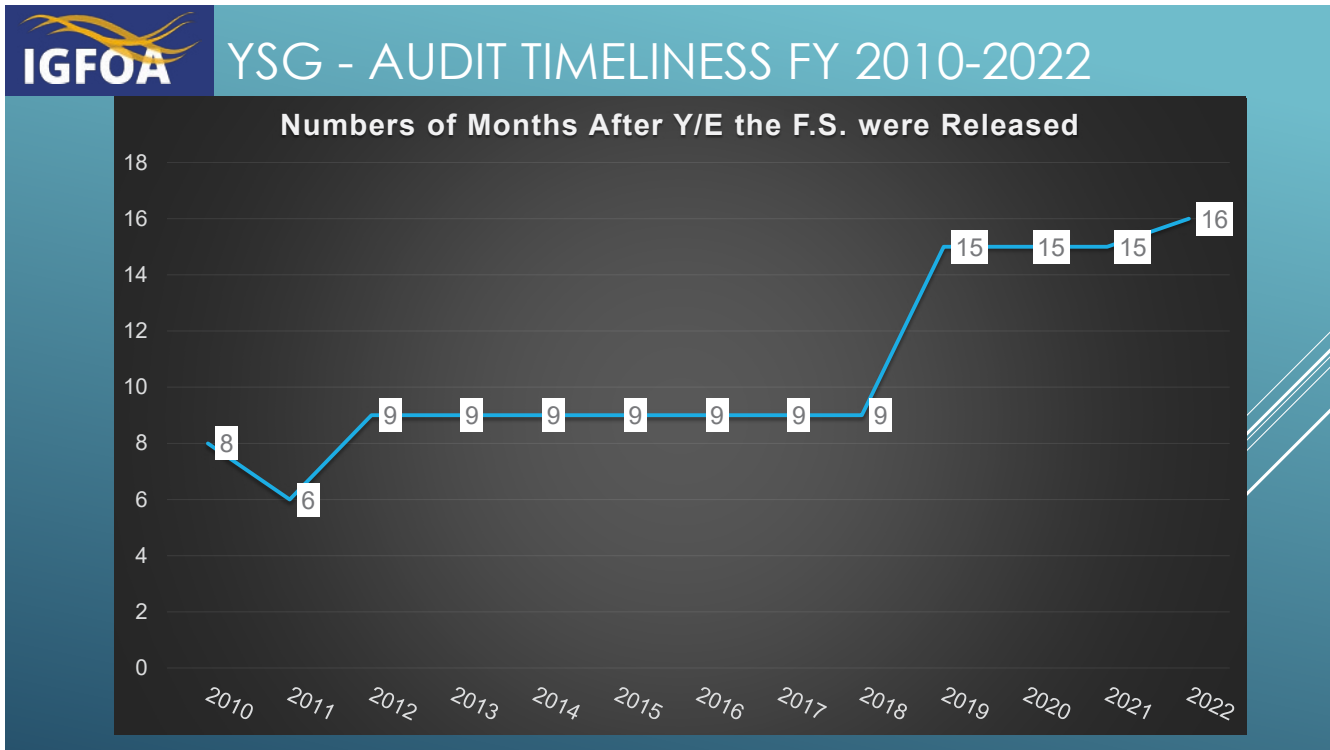
	AUDIT STATUS		COMMENTS
1	What FY is your most recently completed audit?	FY2022	Completed on Oct. 12, 2024
2	Date completed and submitted to audit clearinghouse	FY2024	Uploaded to audit clearinghouse Mid-November of 2024
3	# of Federal qualifications for completed audit	1	1 compliance disclaimer
4	# of Financial qualifications for completed audit	0	0 Financial Qualification
5	# of Component Unit qualifications for completed the completed audit	1	1 Adverse opinion on the component unit
6	What was the greatest challenge or lesson learned during this audit?	Lack of open communication between Audit Firm and Auditee whereby the National Public Auditor had to step in to push for the Audit to be done which has passed the Audit Deadline.	

1
IGFOA 2025 April 30-May 1, 2025



YSG- CURRENT AUDIT STATUS

	AUDIT STATUS	COMMENTS
1	Which fiscal year is currently under audit? When did field work begin?	FY2023 has yet to commence. Field Work has not begun even though virtual conference with Audit firm to start with the Compliance Test while waiting for the T/B.
2	What is the expected completion date?	Expected Completion date is set for June 30 th , 2025. We've requested to the National Public Auditor to request for Audit Extension due to the fact that Yap is anticipating the migration into the new FMIS on or about this time.
3	List the major reconciliations still outstanding	No Major reconciliation but minor that are still outstanding.
4	# of component units on schedule & # behind	1 completed(DSI) 2 Behind Schedule(YSPSC & YVB)
5	Date of your current approved extension	No Approval Extension yet, OAS Director has raised concern to the National Public Auditor
6	What are your major challenges to completion?	Untimely reconciliation for fiscal year 2023 General Ledger due to shortage of staff and workload on the on-going FMIS project which made a tremendous impact to complete the recon on a timely manner.
2	IGFOA 2025 April 30-May 1, 2025	



IGFOA YSG - PERFORMANCE MEASURES

	Target	Period	Sept 24	Dec 24	Jan 25	Trend	Notes	Audit issue?
Reduction in overdue travel advances	% reduction in overdue advances	Monthly					Increased monitoring outside FMIS with greater enforcement. Consequently, we are enforcing what is mandated in the FMR to reduce outstanding travel advances	None
General Fund Bank Reconciliations completed on a timely basis	__15__ days after month end	Monthly	Not Complete	Not Complete	Not Complete		Lack of manpower and staff motivation has always been the cause of delay with bank recon. On-Going anticipation for new FMIS Migration	None
Reduction in invalid, outdated encumbrances	0% invalid encumbrances	Monthly	On-Going	On-Going	On-Going		On-Going anticipation for new FMIS Migration	None



YSG- ANYTHING SPECIAL YOU WANT TO SHARE?

YSG will undertake the migration to the new Financial Management Information System from Free Balance by June, 2025.

The New FMIS anticipation date is set to go live on October 1st, 2025.



2h

Guam



GUAM - COMPLETED AUDIT STATUS

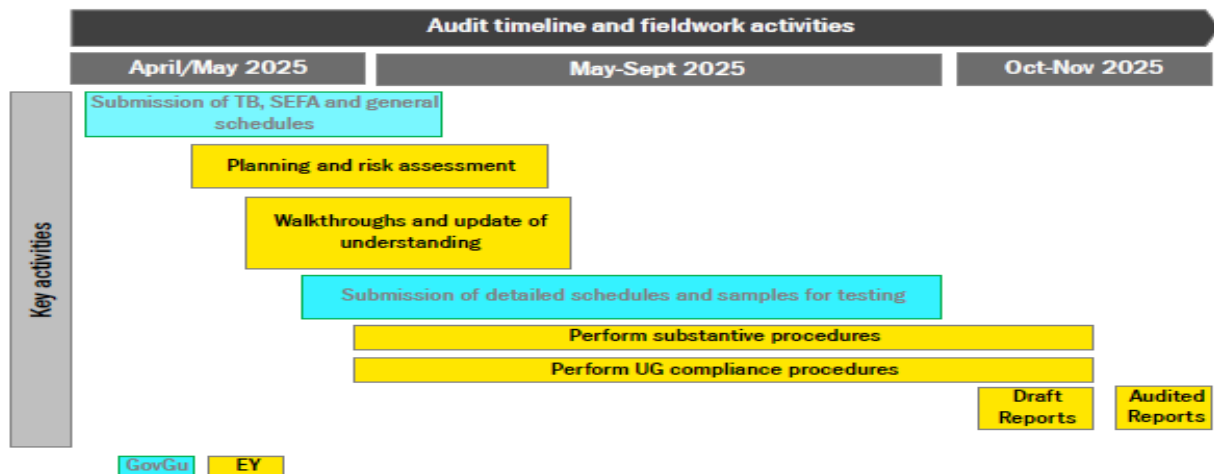
	AUDIT STATUS		COMMENTS
1	What FY is your most recently completed audit?	FY2023	
2	Date completed and submitted to audit clearing house	Feb25	
3	# of Federal qualifications for completed audit	16	
4	# of Financial qualifications for completed audit	15	
5	# of Component Unit qualifications for completed the completed audit	TBC	
6	What was the greatest challenge or lesson learned during this audit?	Greatest Challenge: 'Managing Audit, New System Implementation and 'Business As Usual Activities' for over 30 Agencies'	

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GUAM - CURRENT AUDIT STATUS

	AUDIT STATUS	COMMENTS
1	Which fiscal year is currently under audit? When did field work begin?	FY2024



2 IGFOA 2025 April 30-May 1, 2025



GUAM - CURRENT AUDIT STATUS

	AUDIT STATUS	COMMENTS
3	List the major reconciliations still outstanding	General Fund - Feb 25 is in progress Income Tax Refund – Jan 25 in progress Federal Fund – Mar 25 completed
4	# of component units on schedule & # behind	TBC
5	Date of your current approved extension	Request to be submitted
6	What are your major challenges to completion?	Multiple Audits in progress concurrently Post System Migration challenges Federal Module Implementation Staffing Constraints

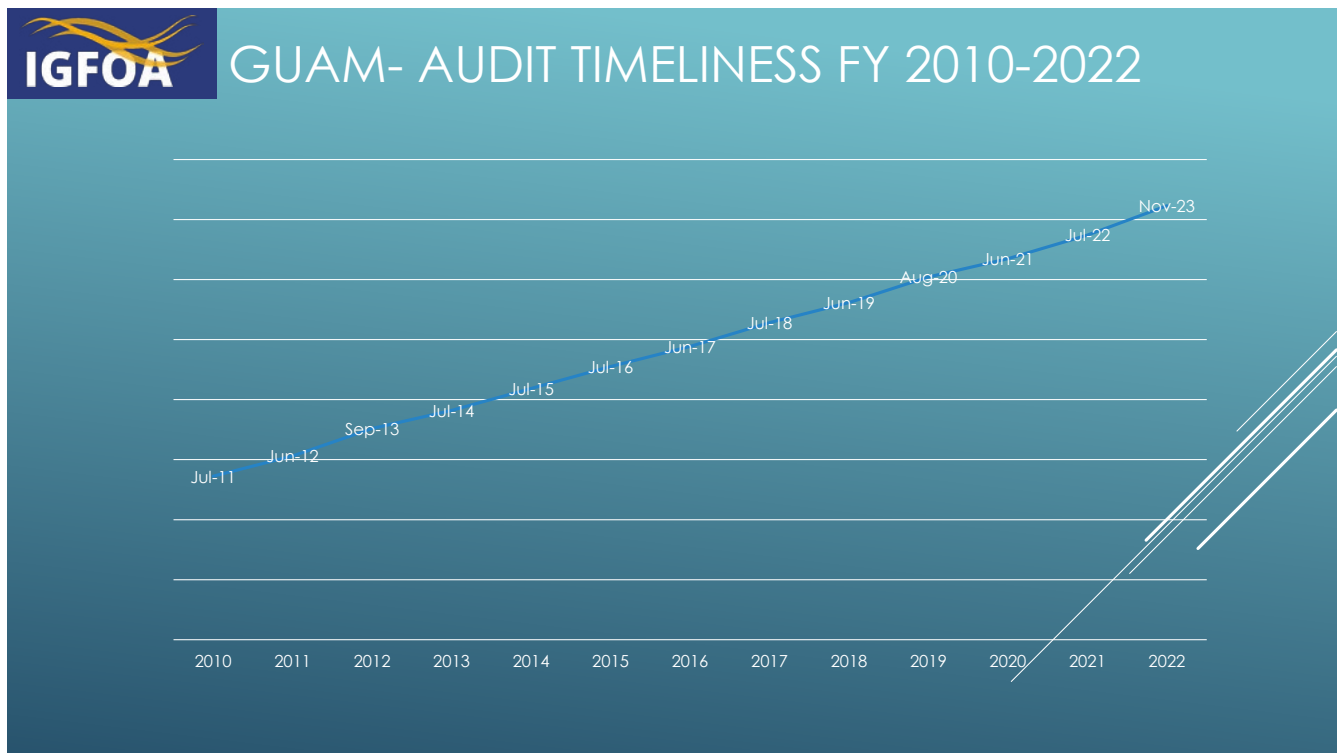
3 IGFOA 2025 April 30-May 1, 2025



GUAM- PERFORMANCE MEASURES

	Target	Period	Sept 24	Dec 24	Jan 25	Trend	Notes	Audit issue?
Reduction in overdue travel advances	% reduction in overdue advances	Monthly	No longer applicable. Travel Costs are expensed as they occur				Performance Measure to be updated	No
General Fund Bank Reconciliations completed on a timely basis	15 days after month end	Monthly	Completed 60 days after month end	Completed 60 days after month end	Completed 45 days after month end	Trend improved in Jan25 though still below 15day target	15days' unrealistic given high no of activities for this account and no of staff in role. Need to revisit target or redirect resources to Recon	Yes
Completion of Fixed Asset Inventory	100% completed & AJEs posted	Annual	WIP	WIP	WIP		Agencies' POCs identified. Stock take of Agency assets in progress. System integration pending FA data cleanse per audit CAP	Yes

4





2i

Republic of the Marshall Islands



RMI - COMPLETED AUDIT STATUS

	AUDIT STATUS		COMMENTS
1	What FY is your most recently completed audit?	FY2021	FY22 target date for issuance is April 30th.
2	Date completed and submitted to audit clearing house	March 10, 2023	
3	# of Federal qualifications for completed audit	13	
4	# of Financial qualifications for completed audit	10	
5	# of Component Unit qualifications for completed the completed audit	0	
6	What was the greatest challenge or lesson learned during this audit?	<ul style="list-style-type: none"> • Communication • Coordination • Covid • Staff turn over 	

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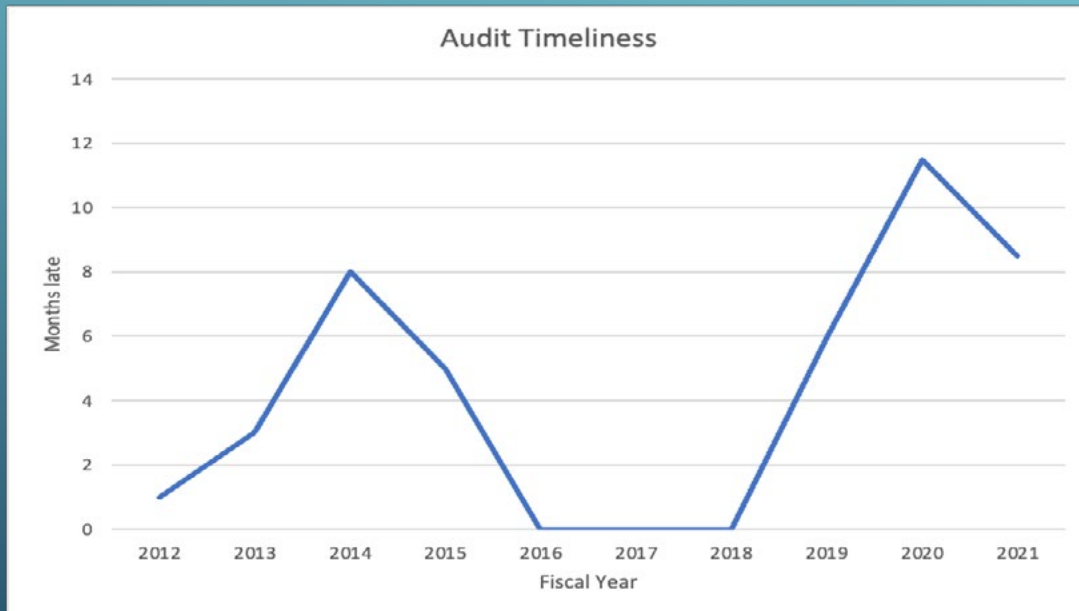
RMI - CURRENT AUDIT STATUS

	AUDIT STATUS	COMMENTS
1	Which fiscal year is currently under audit? When did field work begin?	FY2023; field work to commence in May
2	What is the expected completion date?	in 6 months
3	List the major reconciliations still outstanding	None
4	# of component units on schedule & # behind	6 completed 7 in progress; not including GRMI 10 have not submitted TB/FS
5	Date of your current approved extension	N/A
6	What are your major challenges to completion?	Component Units submitting TB/FS

2 IGFOA 2025 April 30-May 1, 2025



RMI - AUDIT TIMELINESS FY 2010-2022



RMI - PERFORMANCE MEASURES

	Target	Period	Sept 24	Dec 24	Jan 25	Trend	Notes	Audit issue?
Reduction in overdue travel advances	% reduction in overdue advances	Monthly	\$4.8M	\$5.6M	\$5.5M	On-going		No
General Fund Bank Reconciliations completed on a timely basis	___days after month end	Monthly	03/26/25	Pending Review	Pending Review	On-going		Yes
Reduction in invalid, outdated encumbrances	0% invalid encumbrances	Monthly	\$2,986,475	\$2,498,494	\$2,498,494	On-going		No



RMI - ANYTHING SPECIAL YOU WANT TO SHARE?

Action plan for FY23:

1. Improve audit oversight through timely communication & engagement with the audit firm
2. Mandatory monthly updates from the audit firm
3. Better coordination with Component Units / SOEs
4. Internal biweekly audit updates with relevant Divisions (not just Accounting)
5. Recruitment of 2 CPAs (pending Cabinet approval)



2j

Republic of Palau



PALAU- COMPLETED AUDIT STATUS

	AUDIT STATUS		COMMENTS
1	What FY is your most recently completed audit?	FY2021	November 18, 2024
2	Date completed and submitted to audit clearing house	12/6/24	
3	# of Federal qualifications for completed audit	2	
4	# of Financial qualifications for completed audit	None	
5	# of Component Unit qualifications for completed the completed audit	None	
6	What was the greatest challenge or lesson learned during this audit?	1. Audit schedules needs to be reconciled and any changes tracked. 2. Communicate with Major Program managers on the urgency of Audit requests. 3. Constant communication on audit status and pending items	

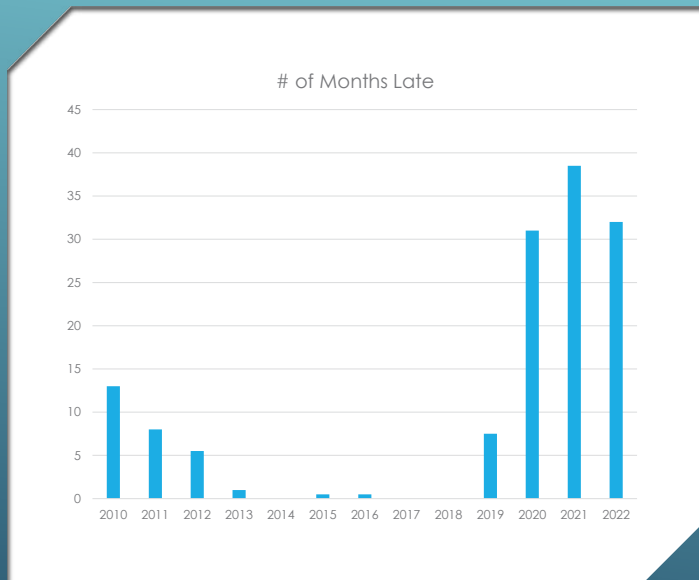
1 IGFOA 2025 April 30-May 1, 2025



PALAU- CURRENT AUDIT STATUS

	AUDIT STATUS	COMMENTS
1	Which fiscal year is currently under audit? When did field work begin?	FY2022 - Fieldwork began in January 2025
2	What is the expected completion date?	May 15, 2025
3	List the major reconciliations still outstanding	None
4	# of component units on schedule & # behind	5 completed (BSCC, PCC, PNCC, PAN, NDBP) 4 behind (PICRC, PVA, PPUC, PHA)
5	Date of your current approved extension	10/29/24 recd email from DOI to review request for FY22 to FY26
6	What are your major challenges to completion?	More time for Auditors to do Fieldwork Sample Testing

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PALAU- AUDIT TIMELINESS FY 2010-2022



PALAU- PERFORMANCE MEASURES

	Target	Period	Sept 24	Dec 24	Jan 25	Trend	Notes	Audit issue?
Reduction in overdue travel advances	100% reduction in overdue advances	Quarterly	62%	48%	37%	↓	Total Travel Cost: \$1.1M; \$419k Closed; \$711k Overdue; Hired an additional person	No
General Fund Bank Reconciliations completed on a timely basis	30 days after month end	Monthly	76%					
Reduction in invalid, outdated encumbrances	0% invalid encumbrances	Monthly	Sept'24 62% \$969K	Dec'24 73% \$415K	Mar'25 75% \$394K		Ongoing work reconciling & closing out invalid encumbrances	No



PALAU- RESOLVED ALMOST ALL PRIOR YEAR QC

Finding Number	ALN	Compliance Requirement	Questioned Costs	Cost Allowed	Cost Disallowed	Unresolved Questioned Costs	Reference	Status
FY2015 Single Audit								
2015-001	93.243	Period of Availability of Federal Funds	\$ 113,879.00	\$ 113,879.00		-	SAMHSA MD letter dated April 14, 2023	Resolved
2015-003	93.243	Procurement and Suspension and Debarment	4,704.00	4,704.00		-	SAMHSA MD letter dated April 14, 2023	Resolved
2015-017	12.Unknown	Procurement and Suspension and Debarment	98,897.00	98,897.00		-	OMB circular A-133 section 315(b)(4)(i)(ii)(iii)	Resolved
Total FY2015			\$ 217,480.00	\$ 217,480.00	\$ -	\$ -		
FY2016 Single Audit								
2016-009	93.243	Procurement and Suspension and Debarment	44,949.00	44,949.00		-	SAMHSA MD letter dated April 23, 2023	Resolved
Total FY2016			\$ 44,949.00	\$ 44,949.00	\$ -	\$ -		
FY2020 Single Audit								
2020-001	15.875	Procurement and Suspension and Debarment	250,000.00	250,000.00		-	OIA MD letter dated May 13, 2024	Resolved
Total FY2020			\$ 250,000.00	\$ 250,000.00	\$ -	\$ -		
FY2021 Single Audit								
2021-003	17.225	Activities Allowed or Unallowed	11,820.00	11,820.00		-	US DOL FD Ltr Dated 02/26/25	Resolved
2021-004	17.225	Eligibility	\$ 1,726.00	\$ 1,726.00		-	US DOL FD Ltr Dated 02/26/25	Resolved
2021-007	93.224	Special Tests and Provisions - Sliding Fee Discounts	1,209.00	-		1,209.00	Pending at OEX (Congress), conflict in laws	
Total FY2021			\$ 14,755.00	\$ 13,546.00	\$ -	\$ 1,209.00		
TOTALS			\$ 527,184.00	\$ 525,975.00	\$ -	\$ 1,209.00		



2K

U.S. Virgin Islands



USVI - COMPLETED AUDIT STATUS

	AUDIT STATUS		COMMENTS
1	What FY is your most recently completed audit?	FY2021	
2	Date completed and submitted to audit clearing house	02/16/2024	
3	# of Federal qualifications for completed audit	80	
4	# of Financial qualifications for completed audit	18	
5	# of Component Unit qualifications for completed the completed audit	N/A	
6	What was the greatest challenge or lesson learned during this audit?	Challenges - Short staff and lack of skill set/capacity. Lessoned learned - fiscal officers not reconciling periodically therefore making it necessary to centralize the financial process, which should happen before the end of FY2025 through the CFO executive order.	

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USVI - CURRENT AUDIT STATUS

	AUDIT STATUS	COMMENTS
1	Which fiscal year is currently under audit? When did field work begin?	FY 2022 draft is available but not yet finalized and FY2023 has begun
2	What is the expected completion date?	August 30, 2025 for both
3	List the major reconciliations still outstanding	N/A
4	# of component units on schedule & # behind	About 3 on schedule and the others are behind
5	Date of your current approved extension	December 31, 2025
6	What are your major challenges to completion?	Component unit delays, pension calculations, Capital Assets, Revenue reconciliations, Workmans comp and OPEB actuarial reports

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USVI- AUDIT TIMELINESS FY 2010-2022

USVI - AUDIT TIMELINESS FY 2010 - 2022
OF MONTHS LATE



*Note: Estimated submittal of 2022 Report is 8/30/2025



USVI - PERFORMANCE MEASURES

	Target	Period	Sept 24	Dec 24	Jan 25	Trend	Notes	Audit issue?
Reduction in overdue travel advances	% reduction in overdue advances	N/A	N/A	N/A	N/A	N/A	We do not currently measure.	
General Fund Bank Reconciliations completed on a timely basis	15 days after month end	Monthly	100%	35%	40%	Improvement forthcoming	Due to limited staffing and manual processes, reconciliation although a top priority remains delayed and is fully reconciled at year end. We are currently working to automate the reconciliation process within the ERP. Through this automation we will work to reconcile daily.	Timelines
Reduction in invalid, outdated encumbrances	48% invalid encumbrances	Quarterly	\$25M	\$22M	\$13M	↓	DOF created a PO central email to manage purchase orders. To keep a PO open, D&A must write to DOF to have them remain open with support and justification. This process will be transitioned to DPP.	

03

Participants List

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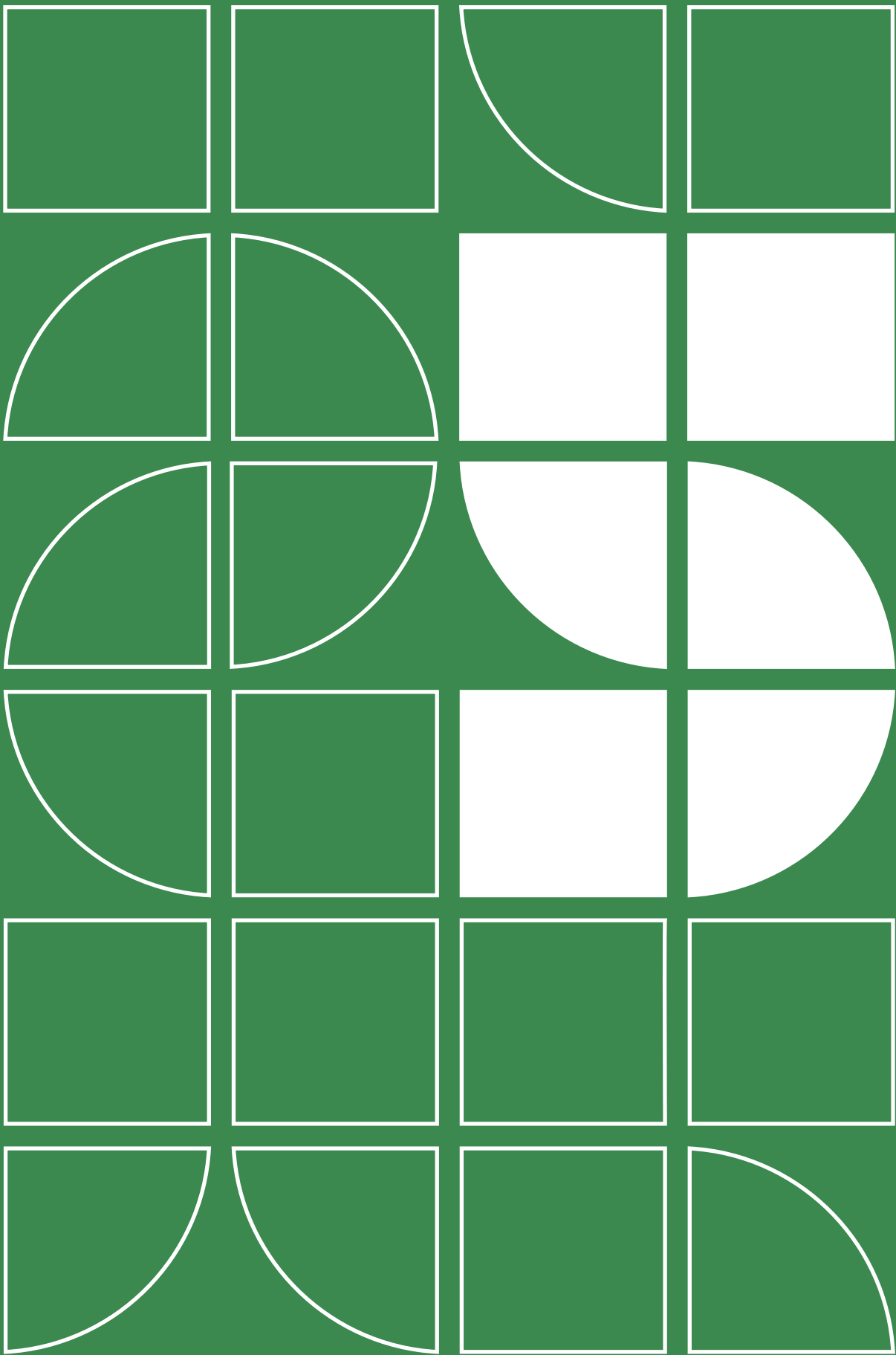
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