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GUÅHAN GASETTA

NUMBER 09 | MARCH 2021



Umatac, Guam

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president's MESSAGE

Hafa Adai!

Congratulations to the 31 CGFMs who are part of our chapter. We appreciate you and your efforts to bring transparency and accountability to the forefront at your agencies. Kudos to you!!!

Special thanks to Vincent C. Camacho, our guest speaker for our meeting for one CPE. I am definitely looking forward to his virtual presentation on "How to Prevent Bullying in the Workplace". He is always very knowledgeable and makes the topics interesting.

We will be electing our new officer team this year and are thankful to those who have chosen to serve.

At the end of April, please be sure to provide our community service directors Margie and Vanessa, all the ways that you participated in giving back to others. Remember each one of us should strive to do at least 50 minutes. Examples of ways to give back: Help clean the beach, Ritidian has one every first Saturday of the month. How about a letter writing or card making campaign to veterans or the elderly? You can also spend time cleaning out your closet then donate your pre-loved items to the homeless shelters. Another idea that comes to mind is to help someone with their taxes.



PRESIDENT'S MESSAGE. CONTINUED

We need your help for AGA's Power of 7 Recruitment Challenge! YOU are the best advocates for AGA membership. In as little as 7 minutes – with a quick call or email you can have an impact in recruitment. For our 50th anniversary, our goal is to recruit 50 new members. We have just reached 27 new members, 23 more to go. Remember we as a team can do it!!!

Stay safe, wear your mask, be kind and create a great day!



Best regards,
Pilar Pangelinan
Chapter President



UPCOMING MEETINGS AND EVENTS

GENERAL MEMBERSHIP MEETINGS

As the island continues to get through this pandemic safely, we will continue to host Zoom meetings to ensure safety of our members and speakers. **Meetings are held every fourth Wednesday of the month at 12:00 p.m.** Meeting invites will be sent to members at least two weeks in advance.

The AGA Guam Chapter will be holding its **March 2021 General Membership Meeting** on **Wednesday, March 24, 2021 via Zoom at 12:00 p.m.**

Our March Guest Speaker is **Camacho Calvo Law Group LLC Managing Partner Vincent C. Camacho** regarding "**How to Prevent Bullying in the Workplace**".

One (1) CPE will be provided for all attendees.



Presented are the dates of the upcoming General Membership Meetings and the tentative topics to be covered. Please note these are planned topics, subject to the availability of speakers, and may change.

Email reminders will be sent prior to the meetings and will indicate the confirmed speaker and subject matter to be covered.

Should you have any questions or have any recommendations, please contact Program Director Dr. Doreen Crisostomo or President Pilar Pangelinan. We welcome your feedback and look forward to hearing from you.

Date	Tentative Topic
07/22/2020	GGRF / My Total Retirement <input checked="" type="checkbox"/>
08/26/2020	Overview / Challenges in GovGuam's Procurement – <i>To be rescheduled</i>
09/23/2020	Government Accounting and Auditing Updates <input checked="" type="checkbox"/>
10/28/2020	Candidate Forum Senator / Congress <input checked="" type="checkbox"/>
11/25/2020	ERP Computer Software and Application <input checked="" type="checkbox"/>
12/23/2020	Recycling / Christmas Activities <input checked="" type="checkbox"/>
01/27/2021	Robotics Process Automation/Blockchain <input checked="" type="checkbox"/>
02/24/2021	Internal Revenue Code of 1986 and Tax Aspects of the Covid-19 Related Provisions <input checked="" type="checkbox"/>
03/24/2021	CGFM Month / How to Prevent Bullying in the Workplace
04/28/2021	Economic Outlook / State of Our Island's Economy
05/26/2021	GPDC
06/23/2021	Oath of Office / End of Year Celebration

CHAPTER EXECUTIVE COMMITTEE (CEC) MEETINGS

CEC Meetings are held **every second Wednesday of the month at 12:00 p.m.** If you are interested in joining discussions for Chapter events or joining a committee, feel free to contact President Pilar Pangelinan.

UPCOMING MEETINGS AND EVENTS. CONTINUED

MEMBERSHIP SATISFACTION SURVEY



The 2021 AGA GUAM CHAPTER MEMBERSHIP SATISFACTION SURVEY is now OPEN!

Please take a few minutes to fill out the following survey: <https://www.surveymonkey.com/r/VR5ZH7V>.

This will assist our Chapter Executive Committee to better serve our membership during Program Year 2021-2022. The survey is set to where your answers will not be published nor will you be required to enter any identifiable information.

The deadline for responses is **no later than Wednesday, March 31, 2021**. We look forward to your feedback!



SAVE THE DATE: 2021 VIRTUAL GUAM PROFESSIONAL DEVELOPMENT CONFERENCE (GPDC)

THE 21 IRREFUTABLE LAWS OF LEADERSHIP • CYBER SECURITY CONCERNS • FINANCIAL PLANNING • INTERNAL CONTROLS • CGFM PART 3: GOVERNMENTAL FINANCIAL MANAGEMENT & CONTROL • SINGLE AUDIT FOUNDATION AND UPDATES • ETHICS IN GOVERNMENT • FRAUD PREVENTION • GOVERNMENT TRANSPARENCY & CCR REPORTING • GASB UPDATES • DATA PRESENTATION TOOLS • DATA ANALYTICS • NUTS & BOLTS OF PROCUREMENT • PROCUREMENT APPEALS • EMPLOYMENT BENEFITS/LAW CHANGES • PROJECT MANAGEMENT • LEADERSHIP DURING THE COVID PANDEMIC



MAY 24-28 2021

5 days ★ 20 CPEs
See you online!

Featuring **Gerry Boaz, AGA National President Elect**, speaking on **The 21 Irrefutable Laws of Leadership**

This year's virtual training will be held on **May 24 to 28, 2021**, from 8:30AM to 12:00PM via Zoom. Registration will open soon, with an early bird pricing available (details to follow).

Planning committee meetings are held every two weeks with our next planning meeting on **Saturday, April 3, 2021 at 2PM via Zoom** (link to be emailed to those interested). For more information, please contact [Rodalyn Gerardo](#), Education Director.

THE 21 IRREFUTABLE LAWS OF LEADERSHIP • CYBER SECURITY CONCERNS • FINANCIAL PLANNING • INTERNAL CONTROLS • CGFM PART 3: GOVERNMENTAL FINANCIAL MANAGEMENT & CONTROL • SINGLE AUDIT FOUNDATION

UPCOMING MEETINGS AND EVENTS. CONTINUED

50TH ANNIVERSARY CELEBRATION ACTIVITIES

As part of its 50th-anniversary celebration and in light of the pandemic considerations, the AGA Guam Chapter announces in lieu of a commemorative gala, the following signature activities have been planned for program year 2020-2021 that will honor our past, recognize our present, and prepare for our future.

Honoring Our Past

2020 Prof. John M. Phillips Excellence in Government Accountability Award (September 2020) ✓

Legacy of the AGA Guam Publication (April 2021)

Recognizing Our Present

Who's Who in Government Accountability (*moved to May 2021, during the GPDC*)

Recognition of entities for their Citizen-Centric Reports (CCRs) ✓

Recognition of AGA Guam Chapter's Certified Government Financial Managers (CGFMs) (March 2021)

Preparing For Our Future

GovGuam 50 Under 40: Emerging Leaders in the Government of Guam (October 2020) ✓

Awarding recipients of the Herminia Dierking Scholarship (UOG) and the AGA Guam Chapter Scholarship (GCC) (October 2020 ✓ and February 2021)

Hosting the 2021 Virtual Guam Professional Development Conference (May 2021)

Professor John M. Phillips
Excellence in Government Accountability Award –
Carmen Kwek Santos, VP
GCC



Click [here](#) to view the 50 Under 40: Emerging Leaders in the Government Of Guam publication.

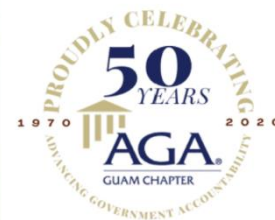


Citizen-Centric Report Winners



For CCRs submitted to AGA National click [here](#).

2020-2021 Scholarship Recipients



UPCOMING MEETINGS AND EVENTS. CONTINUED

COMMUNITY SERVICE ANNOUNCEMENT

In collaboration with the **AGA Guam Chapter's 50th Anniversary**, we are calling on our members to give back to the local community for at least **50 minutes**. From now through April 30, 2021, members can do solo community service or collaborate on activities to earn service credit. Examples of service activities include:

- Participating in a beach cleanup;
- Preparing care packages for the homeless;
- Volunteering at the animal shelter;
- Tutoring;
- Presenting at a career day;
- Preparing Thank You cards for veterans; and
- Volunteering with a recycling program.

Members can self-certify their service credit by emailing a photo and the description, date, and time/duration of the activity to **Community Service Directors Margie Francisco** (franciscomargie@outlook.com) and **Vanessa Valencia** (vdrvalencia@hotmail.com).

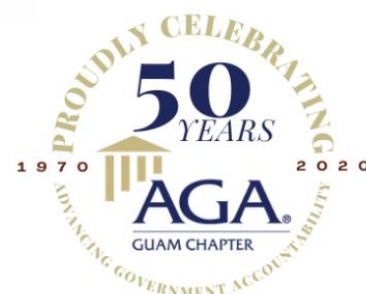
Please let us know in your email if you are willing to allow us to share your community service efforts on our social media.

CGFM & Red Cross Month

March is CGFM month and Red Cross month. In honor of our 31 CGFMs, the AGA Guam Chapter will donate \$5 per CGFM for a total donation of \$155 to the American Red Cross of Guam.

Feeding the Homeless (joint effort with CGFM committee)

The AGA Guam Chapter will continue its annual feeding the homeless campaign in April with hot meals being delivered to our local homeless shelter. In addition, the CGFM committee will be collecting canned goods from now through April 15 to donate to the homeless. Our goal is to collect at least 31 pounds of canned goods to represent the 31 CGFMs of the AGA Guam Chapter. See a CGFM near you if you are interested in donating.



MEMBERSHIP HIGHLIGHTS

MEMBERSHIP ANNIVERSARIES



29 YEARS

KARVIN L. FLYNN, CGFM

J. SCOTT MAGLIARI & COMPANY, CPAS

25 YEARS

ZENY T. ASUNCION, CGFM, CPA, CFE

GUAM DEPARTMENT OF EDUCATION

21 YEARS

MICHAEL S. JOHNSON

DELOITTE AND TOUCHE LLP

CHRISTOPHER R. WOLSELEY

DELOITTE AND TOUCHE LLP

18 YEARS

RODALYN MAY A. GERARDO, CGFM, CIA,

CPA, CGAP GUAM COMMUNITY COLLEGE

16 YEARS

DOREEN T. CRISOSTOMO, PH.D., CGFM,

CFE, CICA UNIVERSITY OF GUAM

14 YEARS

EMILY A. BLAKE

GUAM POWER AUTHORITY

LENORA M. SANZ

GUAM POWER AUTHORITY

WINNIE S. SHARMA

GUAM POWER AUTHORITY

11 YEARS

JOHN R. ONEDERA

EY

10 YEARS

JOCelyn P. DOREZA, CGFM

BURGER & COMER, P.C.

8 YEARS

MINAKO SAKUTA

EY

4 YEARS

REGGIE J. MABEL

PALAU OFFICE OF PUBLIC AUDITOR

JOSEPHINE MUESAN

UNIVERSITY OF GUAM BUSINESS OFFICE

congratulations

MARCH ANNIVERSARIES

2 YEARS

RYAN F. ADAMS, CGFM

USCG

KUNITAKA AKITA

GUAM WATERWORKS AUTHORITY

HAROLD ARANDA

DELOITTE AND TOUCHE LLP

BENJAMIN JF CRUZ

GUAM OFFICE OF PUBLIC ACCOUNTABILITY

EDLYN DALISAY, CGFM

GUAM MEMORIAL HOSPITAL AUTHORITY

LEILANI V. DUENAS

UNIVERSITY OF GUAM BUSINESS OFFICE

KATHERINE KATE EDGAR

UNIVERSITY OF GUAM BUSINESS OFFICE

ELIZABETH GURUWAEN

UNIVERSITY OF GUAM BUSINESS OFFICE

SHEENA B. MITCHELL

GUAM ECONOMIC DEVELOPMENT AUTHORITY

ELOISE G. NAGALLO

GUAM DEPARTMENT OF EDUCATION

ELIZABETH F. PENDON

GUAM WATERWORKS AUTHORITY

JOSEE SABLÁN

UNIVERSITY OF GUAM BUSINESS OFFICE

ENGELICA VENTURA

DELOITTE AND TOUCHE LLP

1 YEAR

TAMMY WYNETTE C. BATAÇ

GUAM DEPT OF ADMINISTRATION

JENNIFER A. CLAROS

GUAM DEPT OF ADMINISTRATION

VIOLA L.G. CRUZ

GUAM DEPT OF ADMINISTRATION

ALEXA MICHELLE M. NAVARRO

GUAM DEPT OF ADMINISTRATION

NEW MEMBERS

JINGJI LI

UOG STUDENT/E-MEMBER

JAMABEVA MASANGKAY

UOG STUDENT/E-MEMBER



Thank you!
for your commitment

MEMBER SPOTLIGHT

Highlighting member achievements and contributions

As part of our 50th Anniversary Activities, we put out a call to our members to perform 50 minutes of community service (see page 6 for additional details). Thank you to the following members who have committed their time to clean-up our island!

LLEWELYN RESTUVOG TERLAJE, CGFM, CGAP
VANESSA D. VALENCIA

Member since January 2005
Member since August 2016

Village clean-up along Chalan Ramirez in Yigo on February 13, 2021. It was a group effort with staff of the Office of Senator San Agustin and the Office of Finance and Budget



ODETH IGNACIO
GLADYS SAZON

Member since August 2020
Member since February 2020

Teamed up with a friend, Alyssa Rasalan, they cleaned up along Tumon's beaches on February 14, 2021.



Thank you!
 FOR YOUR SERVICE

MEMBER SPOTLIGHT

Highlighting member achievements and contributions, continued

DORIS FLORES BROOKS, CGFM, CPA

Member since April 2001

Clean-up at Reserve Craft Beach Road on March 7, 2021.



PILAR O. PANGELINAN

Member since August 2010

President Pilar, along with her daughter, Victoria, clean-up Fatima Road in Dededo on March 20, 2021.



IN CELEBRATING OUR 50TH ANNIVERSARY, JOIN US BY GIVING



**JUST 50 MINUTES FROM
NOW UNTIL APRIL 30**

Thank you!
FOR YOUR SERVICE



MEMBERSHIP HIGHLIGHTS

**MICHELE BRILLANTE. CGFM****ACCOUNTABILITY AUDITOR II****OFFICE OF PUBLIC ACCOUNTABILITY****MEMBER SINCE AUGUST 2013**

1. Name, nickname, designations:

Michele (with one L) | Shell | CGFM

2. Why did you join AGA?

Where else can I meet and socialize with other accounting professionals? 😊

3. What do you like most about being in AGA?

Professional aspiration and networking

4. Tell us a bit about yourself?

I can be overanalytical and fearful at times, but when encouraged and surrounded by experts and those I love and trust, I find myself on adventures I thought I was too afraid to try.

5. What do you like most about what you do?

Under OPA's jurisdiction, I get exposure to different Government of Guam agencies, Guam Code, and Guam public laws.

6. Interesting fact about yourself...

I'm afraid to swim without assistance (fins, a mask, and snorkel), but I love to scuba dive and snorkel, and am very open to other water sports.

7. Three words to describe yourself...

Fearful but unstoppable

8. If you didn't get into accounting, what job would you have done?

Some type of analyst job that would have contributed to my personal development as an investor.

9. Give three favorites (song, food, and movie; or show, color, holiday; or any mix of favorites):

Holiday: Christmas | Place: Guam | Sandwich: PB&J

10. Advice to members to get the most out of their membership.

Avail yourself to AGA resources -- networking with other professionals, continuing professional education opportunities, and CGFM scholarships.**CGFM Extended Edition***As AGA Guam Chapter's newest CGFM, we asked additional questions about her preparation.*

What made you want to be a CGFM?

A professional certification adds further credibility to your current skills, abilities, and experience.

How did you prepare for the exams?

Attended AGA's CGFM Review Course Training in September 2017; Read the study guides and took each chapter's reinforcement quiz; Took the reinforcement quizzes, a second time, a few days before each exam.

Were there any exams that gave you trouble?

No trouble, per se. Exam 2 was a little challenging because I'm less familiar with the Federal government.

What did you do to stay motivated?

I remembered my 'why'.

Do you have any study tips to offer candidates?

If offered again, attend AGA's CGFM Review Course Training because it included all three study guides and one examination in the registration fee.

Do you have any advice — or is there anything you want to say — to those who are currently preparing for exams?

Allow yourself the time to recuperate between your last exam and studying for the next one.

MEMBERSHIP HIGHLIGHTS


**MERCEDES F. POLIARCO.
CGFM**

**GENERAL ACCOUNTING SUPERVISOR
GUAM WATERWORKS AUTHORITY
MEMBER SINCE AUGUST 2017**

1. Name, nickname, designations:

Mercedes Poliarco, Ched, General Acctg Supervisor, GWA

2. Why did you join AGA?

To become aware of issues or updates that might affect my current work or Company.

3. What do you like most about being in AGA?

Monthly meetings which are informative and gaining new acquaintances.

4. Tell us a bit about yourself?

This is my 4th year working for the government. I have 11 years of audit experience and 7 years with Hyatt as Asst. Director of Finance. I am happily married and blessed with 2 beautiful daughters and we love to travel.

5. What do you like most about what you do?

I like the analytical part, the report preparation, and the challenges. There's always something new that challenges your experience and time management, at the end after you surpassed you feel that you've grown again in your career.

6. Interesting fact about yourself...

I'm not sure if its interesting but I love romance themes, may it be books, movies or series, I am a self-confessed K-Drama fanatic. 🥰

7. Three words to describe yourself...

Simple, easy-going, God-fearing

8. If you didn't get into accounting, what job would you have done?

Teaching

9. Give three favorites (song, food, and movie; or show, color, holiday; or any mix of favorites):

Food: Pasta, cakes, adobo; Movies: While you were sleeping, Sabrina, Notting Hill

10. Advice to members to get the most out of their membership.

Attend the free training offered and build relationships.

CGFM Extended Edition

As AGA Guam Chapter's Co-Director for Certification, we asked additional questions about her CGFM journey.

What made you want to be a CGFM?

It was really not the title, rather of the things that I will learn during the review process. I feel that the review will help me learn more about the current job given that I completed my education in the Philippines and I was also new to a government job.

How did you prepare for the exams?

I was blessed to have attended the review session offered by AGA in 2017. I also established my study habits and I reviewed the materials more than once.

Were there any exams that gave you trouble?

Not really trouble but I had to repeat Section I, I got overconfident when taking it that I didn't prepare much.

What did you do to stay motivated?

I keep saying to myself that I should not waste the opportunity that the Company gave me when they sent me to the CGFM review session, plus the fact the I learn a lot during the review process.

Do you have any study tips to offer candidates?

Establish your study habits, designate the most conducive place and time to study. Enlist the help of your family members, I remember that when I was reviewing I would ask my husband to take the kids out to the mall or movies so I can review in the house uninterrupted.

Do you have any advice — or is there anything you want to say — to those who are currently preparing for exams?
Have a good night's sleep and relax before the exam. Don't pressure yourself too much, you can always take it again and also don't forget to pray.

MEMBERSHIP HIGHLIGHTS



BE SURE TO RENEW BEFORE
MARCH 31!

**DON'T FORGET
IT'S TIME TO
RENEW
YOUR MEMBERSHIP**

Invoices are now available on your membership profile and will be mailed out by National. Be sure to renew prior to March 31 to ensure your membership does not get suspended*.

* Failure to renew on time will restart your Join Date. AGA recognizes members who have demonstrated distinguished service and dedication throughout the years. *Lifetime membership is conferred upon individuals who have maintained active member status for at least 40 consecutive years.*

*Friendly
Reminder!*

**UPDATE YOUR
MEMBERSHIP
PROFILE
ON AGACGFM.ORG**

Be sure to update your member profile for any changes in personal, work, and contact information. This will ensure you receive all your benefits and notifications.

Did you know... While AGA's Program Year is from July 1 to June 30, AGA's membership period is from April 1 to March 31. As such, if you join AGA at interim, you will pay the full rate on Year 1, have a prorated rate upon renewal on Year 2, and be on the regular annual renewal by Year 3.

MEMBERSHIP HIGHLIGHTS



AGA National's Power of 7 Recruitment Challenge

As we celebrate AGA National's 70th year, National President Wendy Morton-Huddleston, CGFM, challenges all members to commit to the Power of 7! Her call to action is for all members to recruit 7 new AGA members during the 2020–2021 year!

AGA membership is more important than ever. It is a key link to our profession, an opportunity to learn from others, invest in ourselves and make our profession stronger.

As members, YOU are the best advocates for AGA membership! Only you know how AGA membership has impacted you and your professional career and can easily convey it to others. Tell them *what AGA means to you!* By recruiting new members, you can help strengthen your Association and impact the future of your profession!

In as little as 7 minutes — with a quick call, a Zoom chat, or an email, you can have a tremendous impact!

Just think about it.

- 24 hours in a day
- 1440 minutes in a day
- *7 minutes is less than 1 percent of your day!*

Plus, by encouraging your friends and colleagues to elevate their professional potential via AGA membership can lead to awards and rewards for you!

Step 1: Reach to Colleagues and Friends

Step 2: Share What AGA Means to You

Step 3: Invite Them to Join AGA

Step 4: Receive Awards and Rewards!

The Fine Print

- All AGA members in good standing are eligible to participate.
- Recruiting free electronic members (students and professors), retired and suspended members do not qualify for campaign awards and rewards.
- The 2020–2021 Power of 7 Recruitment Challenge runs for 7 months! October 1, 2020 through **April 30, 2021**.



CGFM CORNER

March is CGFM® Month

Activities

CGFM GOVERNOR PROCLAMATIONS & LEGISLATIVE RESOLUTION

Thursday, February 25, 2021

- 10:00AM | CGFM Legislative Resolution Presented by Senator Joe San Agustin
Face-to-Face Presentation at the Congress Building (View the presentation [here.](#))



- 11:30AM | CGFM Month Proclamation Presented by Governor Lou Leon Guerrero
Virtual Presentation (View the presentation on Gov. Leon Guerrero's FB page by clicking [here.](#))

Governor Lou Leon Guerrero was live.
February 25 at 11:44 AM

Proclamation No. 2021-10

PROCLAIMING MARCH 2021

In Recognition and Celebration of
Guam Certified Government Financial Manager Month

WHEREAS, the Guam Chapter of the Association of Government Accountants (AGA) is a professional organization, part of the Association of Government Accountants which has a network of more than 14,000 members in 100 chapters in the United States and around the world, representing state, federal, and local governments, and private accountability professionals; and

WHEREAS, the AGA, Guam Chapter has two over hundred forty (240) members who work to uphold AGA's mission of "Advancing Government Accountability" through its educational efforts while emphasizing high standards of conduct, honor, and character in its Code of Ethics; and who are making significant advances, in both professional ability and service to the residents of Guam, by mastering increasingly technical and complex accounting requirements; and

WHEREAS, the Certified Government Financial Manager (CGFM) program of AGA provides a means of demonstrating professionalism and competency by requiring CGFM candidates to have appropriate educational and employment history, abide by AGA's Code of Ethics, and pass three examinations requiring expertise in Governmental Environment, Governmental Financial Management and Control, and Governmental Accounting, Financial Reporting and Budgeting, and maintain certification by completing at least 80 hours of continuing professional education in government financial management topics or related technical subjects every two years.

WHEREAS, the AGA Guam Chapter has thirty-two (31) Certified Government Financial Managers and CGFM-AGA Guam Chapter Executive Committee Members to include Yukari Hechanova, CGFM, AGA National Council of Chapters Representative and By-Laws and Procedures Director; Llewelyn Terlaje, CGFM, Treasurer-Elect; Doreen Crisostomo, CGFM, Accountability & Programs/Technical Meetings Director; Clariza Roque, CGFM, Communications/Website Director; Rodalyn Gerardo, CGFM, Education Director; Joseph Guevara, CGFM, Membership/Nominating Director; Amacris Legaspi, CGFM, Membership/Nominating Co-Director; Taling Taitano, CGFM, Chapter Recognition Program Director & 50th Anniversary Co-Director; Mercedes Poliarco, CGFM, Certification Co-Director; and Maripaz Perez, CGFM, Professional Certification Director & President-Elect; and

WHEREAS, these dedicated individuals lead a passionate group of people in the government financial management profession, which is characterized by its efforts to achieve common objectives and by its observance of certain fundamental principles; and the CGFM-AGA members must adhere to ethical requirements to ensure the highest quality of performance, and to maintain public confidence in the accounting profession.

NOW, THEREFORE, I, LOURDES A. LEON GUERRERO, Maga'hågan Guåhan, Governor of Guam, by virtue of the authority vested in me by the Organic Act of Guam, as amended, do hereby proclaim March 2021 in recognition and celebration of Guam Certified Government Financial Manager Month. I congratulate the members of the Guam Chapter of the Association of Government Accountants, and all government accountants for their service to Guam. I encourage Guamanians to recognize the contributions of these public servants and their commitment to transparency and responsible governance.

IN WITNESS WHEREOF, I, JOSHUA F. TENORIO, Sigundo Maga'hågan Guåhan, Lieutenant Governor of Guam, hereby, together with the Maga'håga, cause the Great Seal of Guam to be affixed in the Capital City of Hagåtña, on this Twenty-fifth day of February in the Year of our Lord, Anno Domini, Two Thousand and Twenty-one.



CGFM CORNER

**COFFEE KLATCH FOR OUR FUTURE CGFMS*****Saturday, February 27, 2021***

- 10:00AM | Virtual Meeting

Topic: Updates by members on their progress: test appointments and study tips

LETTERS TO AGENCY HEADS RECOGNIZING CGFMS***Monday, March 1, 2021***

- Letters were emailed to all agency heads requesting them to recognize CGFMs within their organization.

**PRESENTATION/GUEST SPEAKERS –
UOG'S JUNIOR ACCOUNTANTS
SOCIETY (JAS) MEETING**
Tuesday, March 2, 2021

- 3:30PM | Virtual Meeting
Topic: Membership, AGA Benefits, and CGFM
- SPEAKERS: Dr. Doreen Crisostomo, Jojo Guevara, Amy Legaspi, Mary Grace Edrosa, and Maripaz Perez


**PRESENTATION/GUEST SPEAKERS –
GCC'S ASSOCIATION OF JUNIOR
ACCOUNTANTS (AJA) MEETING**
Wednesday, March 17, 2021

- 11:00AM | Virtual Meeting
- SPEAKERS: Maripaz Perez, Llewelyn Terlaje, Vanessa Valencia, and Rodalyn Gerardo



CGFM CORNER

March is CGFM® Month

TRAINING: "HOW TO PREVENT BULLYING IN THE WORKPLACE"

Wednesday, March 24, 2021

- 12:00PM | Virtual Presentation during the monthly General Membership Meeting (1 CPE)
Speaker: Mr. Vincent C. Camacho

ACKNOWLEDGMENT AND RECOGNITION OF OUR CGFMS

Wednesday, March 24, 2021

- 12:00PM | Virtual Presentation during General Membership Meeting on March 24, 2021

SHOWCASE OF AGA GUAM CHAPTER CGFMS AND FUTURE CGFMS

March 1-31, 2021

- Each day a CGFM will be featured on our Instagram and Facebook pages



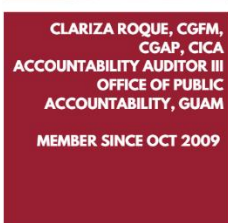
TALING M. TAITANO, CGFM
CHIEF FINANCIAL OFFICER
GUAM WATERWORKS
AUTHORITY
MEMBER SINCE JAN 1990



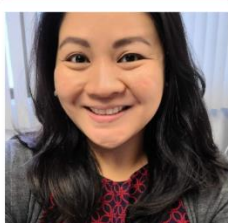
ARTEMIO "RICKY" HERNANDEZ, PH.D., CGFM
DEPUTY EXECUTIVE MANAGER
A.B. WON PAT
INTERNATIONAL AIRPORT
AUTHORITY, GUAM
MEMBER SINCE OCT 2010



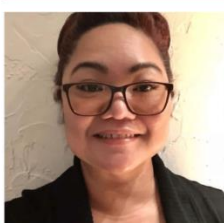
JOSIE G. VILLANUEVA, MBA, CPA, CGMA, CGFM, CSAF, SHRM-CP, PMP
DIRECTOR OF FINANCE & ADMINISTRATION
GUAM VISITORS BUREAU
MEMBER SINCE DEC 2009



CLARIZA ROQUE, CGFM, CGAP, CICA
ACCOUNTABILITY AUDITOR III
OFFICE OF PUBLIC
ACCOUNTABILITY, GUAM
MEMBER SINCE OCT 2009



LLEWELYN R. TERLAJE, CGFM, CFE, CGAP
CHIEF FISCAL ANALYST
GUAM LEGISLATURE - OFFICE
OF FINANCE AND BUDGET
MEMBER SINCE JAN 2005



MICHELE BRILLANTE, CGFM
ACCOUNTABILITY AUDITOR II
OFFICE OF PUBLIC
ACCOUNTABILITY
MEMBER SINCE AUG 2013



MERCEDES F. POLIARCO, CGFM
GENERAL ACCOUNTING
SUPERVISOR
GUAM WATERWORKS
AUTHORITY
MEMBER SINCE AUG 2017



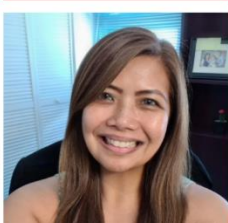
JOSE "JOJO" B. GUEVARA, CGFM, PMBA, PMP
FINANCIAL AFFAIRS
CONTROLLER
PORT AUTHORITY OF GUAM
MEMBER SINCE DEC 1998



YUKARI HECHANOVA, MACC, CPA, CIA, CGFM, CGMA
CHIEF FINANCIAL OFFICER
GUAM MEMORIAL HOSPITAL
AUTHORITY
MEMBER SINCE SEP 2001



RODALYN GERARDO, CIA, CGFM, CPA, CGAP, CGMA, CICA
VICE PRESIDENT FOR FINANCE
AND ADMINISTRATION
GUAM COMMUNITY COLLEGE
MEMBER SINCE MAR 2003



DOREEN T. CRISOSTOMO, PH.D., CGFM, CFE
PROFESSOR OF ACCOUNTING
UNIVERSITY OF GUAM
MEMBER SINCE MAR 2005



MARIA THYRSA D. BAGANA, CGFM, CFE
AUDITOR III
INTERNAL AUDIT SECTION
DEPARTMENT OF
ADMINISTRATION
MEMBER SINCE APR 2013



CGFM CORNER

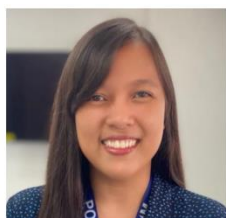


SHOWCASE OF AGA GUAM CHAPTER CGFMS AND FUTURE CGFMS, continued

March 1-31, 2021



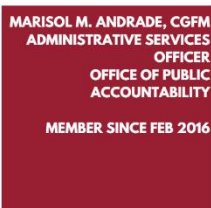
EDLYN M. DALISAY, CPA, CGFM
GENERAL ACCOUNTING
SUPERVISOR
GUAM MEMORIAL HOSPITAL
AUTHORITY
MEMBER SINCE MAR 2019



AMACRIS LEGASPI, CGFM
ACCOUNTANT II
PORT AUTHORITY OF GUAM
MEMBER SINCE AUG 2015



GLORIA TRAVIS, CGFM
CHIEF BUSINESS OFFICER
RESEARCH CORPORATION
OF THE UNIVERSITY OF
GUAM (RCUOG)
MEMBER SINCE FEB 2008



MARISOL M. ANDRADE, CGFM
ADMINISTRATIVE SERVICES
OFFICER
OFFICE OF PUBLIC
ACCOUNTABILITY
MEMBER SINCE FEB 2016



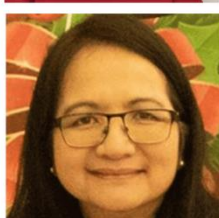
JOY V. BULATAO, CGFM
AUDITOR III
GUAM DEPARTMENT OF
EDUCATION
MEMBER SINCE SEP 2009



MARIPAZ N. PEREZ, CGFM,
CGAP, CICA, CIA, CFE
ASST. CHIEF FINANCIAL
OFFICER
GUAM POWER AUTHORITY
MEMBER SINCE FEB 2004



FRANCES DANIELI, CGFM
DEPUTY CONTROLLER
GUAM HOUSING AND URBAN
RENEWAL AUTHORITY
MEMBER SINCE DEC 2008



CGFM's not pictured:

- Karvin L. Flynn, CGFM | Principal Partner | J. Scott Magliari & Company, CPAs | Member since Mar 1992
- Peter Flores Aguon, CGFM | Member since Apr 1986
- Dr. Zeny T. Asuncion, CGFM, CPA, CFE | Deputy Superintendent for Finance & Administrative Services | Guam Department of Education | Member since Mar 1996
- Maria Angela Quinto Bates, CGFM | Consultant | Member since Jan 2005
- Doris Flores Brooks, CGFM, CPA | PUC Commissioner | Guam Public Utilities Commission | Member since Apr 2001
- Jocelyn P. Doreza, CGFM | Auditor | Burger & Comer, P.C. | Member since Mar 2011
- Ryan F. Adams, CGFM | Financial Analyst | USCG | Member since Mar 2019
- Timothy J.W. Fung, CGFM | Retired | Member since Feb 1998
- Dr. Edison P. Manaloto, CGFM | GRMC | Member since May 2007
- Anthony A. Memo, CGFM | Retired | Member since Feb 1993
- Thomas Q. Paulino, CGFM, CPA, CGAP | General Accounting Supervisor | Office of the Attorney General | Member since May 2006
- Randall V. Wiegand, MBA, CFE, CGFM, CPA, CGMA, AIF | Vice President, Administration & Finance / Chief Business Officer | University of Guam | Member since Jan 1995



Attention all CGFM members! This is your friendly reminder to renew your CGFM! All active CGFMs must renew their certification annually. Be advised that annual CGFM renewal payments are due by March 31. Current renewal rates for AGA members is \$30 and for nonmembers is \$65. Please visit this [link](#) for more information.

Visit the agacgfm.org or click [here](#) to read up on important Continuing Profession Education (CPE) Requirements. The CGFM CPE policies have been updated to include changes and clarifications to current policies. Changes are effective for all CPE cycles that start after December 31, 2020.

CGFM CORNER



March is
CGFM® Month
\$21
 application fee
 FOR A LIMITED TIME ONLY

CGFM MONTH PROMOTION – APPLICATION FEE IS ONLY \$21 DURING MARCH 2021!
 THE NON-REFUNDABLE CGFM APPLICATION FEE IS \$70 FOR AGA MEMBERS (\$33 FOR STUDENT MEMBERS). \$99 FOR NONMEMBERS.

Get started on your
CGFM
 today!

Learn more about the value and benefits of **Certified Government Financial Manager** through a short video here.

Get started today!
www.agacgfm.org/CGFM

Did You Know... CGFM EDITION 7 OF 10

Can I use a tablet for the OnVue platform? All tablets are strictly forbidden, unless it has a physical keyboard and also meets the operating system requirements mentioned earlier. **What Internet Browser do I need?** Candidates will need the newest versions of Microsoft Edge, Safari, Chrome, and Firefox or Internet Explorer 11.

How can I prepare for CGFM examinations? Begin by reviewing the CGFM examinations content outlines, which list the main and subtopics covered in each examination. This should be the focal point of your preparation. It is the core document used as the basis for each examination and a guideline for writing examination questions.

What resources are available to help me prepare for the CGFM examinations? Self-study (using print or hard copy version and online access); CGFM online practice exams; instructor led training courses; and study reference materials utilized by the examination question writers.

Are CGFM study guides required for CGFM examinations? No. Neither CGFM study guides, nor CGFM courses are required to sit for the CGFM examinations. CGFM study guides and courses are separate from CGFM examinations and are based on the publicly-available examination content outlines.

Do the study guides cover all of the CGFM examination questions? No. To ensure the CGFM examinations are fair and follow international certification standards, AGA separates the education (study guides and courses) from the certification (examinations) functions. The authors of the three study guides have no access to, or information about, the CGFM examination questions, except for what is specified in the publicly-available examination content outlines. The AGA study guides are not intended to offer answers to individual examination questions, but, instead, provide a general review of the topics covered in the examination content outlines.

March is
 **Month**

The AGA GUAM CHAPTER *supports its members with their* **CGFM** *goals!*

The AGA Guam Chapter Certification Committee has various initiatives to promote the CGFM designation. This includes the following:

- CGFM Scholarship Reimbursement,
- CGFM Review Exam Questions Scholarship Reimbursement,
- Study Guides Loan Program,
- CGFM E-Book Study Guides Scholarship Reimbursement, and
- CGFM Mentorship Program

For more information, visit our website and view the section on CGFM Initiatives (or click [HERE](#)). You may also review our updated [SOP-3: CGFM Certification Programs, Testing, and Reimbursement Scholarships](#) on the Chapter By-Laws section (or click [Here](#)).

You can also contact our Certification Directors Maripaz Perez at mperez@gpagwa.com or Mercedes Poliarco at mpoliarco@guamwaterworks.com.



Why be a CGFM?

The Certified Government Financial Manager® (CGFM®) credential exemplifies experience and proficiency, distinguishing individuals who have made a significant commitment to their professional development. A CGFM has:

Increased knowledge of government financial management: CGFMs must pass three rigorous examinations, covering key topics including federal, state and local accounting and reporting; financial management functions; performance measurement; internal controls and auditing.

Better understanding of the big picture of government: CGFMs recognize how the different components of government financial management fit together, and they understand their role in the process.

Greater confidence on the job: The CGFM certification is directly applicable to the everyday duties of government financial professionals, at every level. It can help a new employee hit the ground running, while enhancing the performance of existing employees.





AGA[®]

RESOURCES

and other member benefits

THE 2021 WINTER ISSUE IS OUT! CLICK [HERE](#) TO READ.



LINKS AND RESOURCES

The following is a summary of a few of the many helpful resources available on AGA National's website.

[Free Members-Only Webinars](#)










AGA members enjoy multiple free learning opportunities throughout the year. Members-only webinars are 75-minutes long and offer 1.5 CPEs.

NEED CPES?

Aside from the free members-only webinars, AGA National offers at cost (discounted for members), the following:

- [Journal CPE Online Quizzes](#)
- [Self-Learning Training](#)
- Discounted CPEs from [Becker Professional Education Resources](#)
- [Webinars](#)
- Other in-person events

Refer to the [Trainings & Events](#) page on AGA National's website.

 Cybersecurity/ERM March 24 2:00–3:50 PM ET learn more and register	 Ethics April 7 2:00–3:50 PM ET learn more and register	 CARES Act April 21 2:00–3:50 PM ET learn more and register
 Fraud/Data Analytics May 12 2:00–3:50 PM ET learn more and register	 Leadership June 9 2:00–3:50 PM ET learn more and register	 Communications September 8 2:00–3:50 PM ET learn more and register
 Internal Control/Improper Payments October 6 2:00–3:50 PM ET learn more and register	 Ethics November 3 2:00–3:50 PM ET learn more and register	 Performance Management December 8 2:00–3:50 PM ET learn more and register

Save-the-Date for 2021 — 2022 Webinars

Sept. 1, 2021 - Free Members-only*
 Sept. 15, 2021 - Communications
 Oct. 6, 2021 - Internal Control/Improper Payments
 Nov. 3, 2021 - Ethics
 Dec. 8, 2021 - Performance
 Dec. 15, 2021 - Free Members-only*
 Jan. 12, 2022 - Uniform Guidance
 Feb. 2, 2022 - GASB Update
 Mar. 2, 2022 - Improper Payments
 Mar. 16, 2022 - Free Members-only*
 Mar. 23, 2022 - Cybersecurity/ERM
 Apr. 6, 2022 - Ethics
 Apr. 20, 2022 - CARES Act
 May 11, 2022 - Fraud/Data Analytics
 Jun. 8, 2022 - Leadership
 Jun. 22, 2022 - Free Members-only*



COVID-19 Resource Exchange



Accountability Talks Podcast



intergov



Cybersecurity Hub



ERM Hub



To watch the video, press Ctrl and click on the image.

SCHOLARSHIPS

The AGA Guam Chapter has awarded all the scholarships available for Program Year 2020-2021. However, we are pleased to remind you of other scholarship opportunities with AGA National. And remember, AGA National offers **FREE Electronic Membership** to full-time college or university students who are not gainfully employed. See below for details:

AGA National offers members (or family members) who are pursuing undergraduate or graduate studies in disciplines such as accounting, economics, finance, information systems/technology or public administration academic scholarships. Applications are available on the National website (or click [here](#)) and are due by **April 16, 2021**.

Rising college freshman: One full-time (\$3,000) and one part-time (\$1,500)

- [Full-time application](#)
- [Part-time application](#)

Current undergraduates: Three full-time (\$3,000) and two part-time (\$1,500)

- [Full-time application](#)
- [Part-time application](#)

Graduate students: Two full-time (\$3,000) and one part-time (\$1,500)

- [Full-time application](#)
- [Part-time application](#)

Community service: AGA can award two \$1,500 scholarship for community service amongst the three collegiate categories noted above.

- [Rising college freshman community service application](#)
- [Current undergraduate community service application](#)
- [Graduate community service application](#)

Additionally, for our **Young Professional members**, **AGA National** annually selects up to ten young professionals to attend **AGA's Professional Development Training (PDT)**. **Application deadline for PDT 2021 is Monday, May 24, 2021 by 11:59 p.m. ET.** and can be viewed [here](#).

YOUNG PROFESSIONALS

The following article was provided by the Junior Accountants Society to discuss the challenges they face with the current learning environment as a result of the pandemic restrictions on face-to-face instruction. It was a contributed effort of the members and reflects their opinions.

THE TRANSITION TO ONLINE LEARNING

Technology is constantly advancing, from smartphones to 3D printing to self-driving cars. While others prefer taking online classes over the semester, we have struggled to learn the accounting curriculum online. We will explain in detail what made online learning difficult in learning accounting.

The first issue is the sudden transition to online learning. It has forced us to adapt to a new environment, which caused some hindrances in our ability to learn effectively. Not only do the students have to learn and study their theories, but they also have to learn and navigate through the online platforms. Because many of us are accustomed to the traditional classroom setting, our lack of face-to-face learning made it difficult to learn the fundamental accounting theories. We could not directly ask the professors for help due to the delay in communications. As a result, it became a challenge to understand the content more thoroughly. It is more evident with more complex topics, such as governmental fund accounting and derivative accounting.

Another obstacle was keeping up with the lecture via Zoom, Big Blue Button, or Microsoft Teams. This obstacle is in congruence with our individual working environments at home, which can sometimes be a distraction. We have traditionally separated school from home. We acknowledge that we receive homework, but we try to maintain an academic-life balance. Even if some of us love

school, we still need to separate it from our personal life in maintaining our mental health. For example, we may face an immediate obligation to our families during a lecture and lose focus on the lesson. One student said, "We have different learning styles. It is not easy for everyone to adapt to the online learning environment. Some prefer hands-on. Others are visual learners. However, even learning through a screen is different than learning in-person." One factor is the difference between synchronous and asynchronous learning.

Various perspectives exist. Some students feel that some professors are unaware of the students' situations at home. Another student has expressed, "Learning online challenges your time management because professors may think that the students have a lot of time on their hands, enabling them to assign more work. In reality, they have other duties at home that make it hard to focus. But you have to find your own motivation."

Despite the unexpected and difficult circumstances, **we still remain optimistic about our education.** The pandemic has caused many of us distress and several adjustments to our current life. Nevertheless, **we are determined to embrace the changes in our lives.** We constantly have to innovate to keep up with the changing times. **As long as we continue to persevere and strive towards reaching our goals, we can overcome any challenges we face.**

CONTACT US

OFFICERS

President

Pilar Pangelinan
pangelipc638@yahoo.com

President-Elect

Maripaz N. Perez, CGFM, CGAP,
 CICA, CIA, CFE
mperez@gpagwa.com

Treasurer

Fierce Louie Catoc, CPA
fcatoc@deloitte.com

Treasurer-Elect

Llewelyn Terlaje, CGFM, CGAP
lterlaje@gmail.com

Secretary

Pamela Aguigui, CM
paguigui@gpagwa.com

Immediate Past President

Debbie Ngata
debingata@gmail.com

**National Council of Chapters
Representative**

Yukari Hechanova, CGFM, CPA, CIA,
 CGAP, CGMA
yukahechanova@gmail.com

AGA GUAM CHAPTER

Mail: P.O. Box 1124
 Hagatna, Guam 96932

Email: agaguamchapter@gmail.com

Webpage: aga.guam.net

Instagram: [@agaguamchapter](https://www.instagram.com/agaguamchapter)

Facebook: [AGA Guam Chapter](https://www.facebook.com/AGA-Guam-Chapter)

AGA NATIONAL OFFICE

Mail: 2208 Mount Vernon Avenue
 Alexandria, VA 22301-1314

Email: agamembers@agacgfm.org

Webpage: agacgfm.org

Facebook: [Association of Government Accountants](https://www.facebook.com/Association-of-Government-Accountants)

Twitter: [@AGACGFM](https://twitter.com/AGACGFM)

Flickr: [AGA Communications](https://www.flickr.com/photos/aga-communications/)

COMMITTEE DIRECTORS AND CO-DIRECTORS

Accountability

Doreen T. Crisostomo, Ph.D, CGFM,
 CFE, CICA
doreentc@triton.uog.edu
 Michelle A. Puno
michelle.puno@gmail.com

Awards (ACE)/Historian

Justin B. Castro, CFE
justinbcastro@gmail.com

Budget and Finance

Fierce Louie Catoc, CPA
fcatoc@deloitte.com

By-Laws and Procedures

Yukari Hechanova, CGFM, CPA, CIA,
 CGAP, CGMA
yukahechanova@gmail.com
 Jorizaira Borja
jorizaira@gmail.com

Certification

Maripaz N. Perez, CGFM, CGAP,
 CICA, CIA, CFE
mperez@gpagwa.com
 Mercedes F. Poliarco, CGFM
mpoliarco@guamwaterworks.com

Communications-Website

Clariza Mae G. Roque, CGFM, CGAP,
 CICA
clariza_roque@hotmail.com
 Mariella Cruz
cruzmariella@gmail.com

Communications-Newsletter

Debbie Ngata
debingata@gmail.com

Community Service

Margie Francisco, CPA
franciscomargie@outlook.com
 Vanessa D. Valencia
vdrvalencia@hotmail.com

Education

Rodalyn May A. Gerardo, CGFM,
 CPA, CIA, CGAP, CGMA, CICA
rodalynngerardo@yahoo.com

Membership/Nominating

Jose B. Guevara, III, CGFM
jojo_guevara@hotmail.com
 Mary Grace Edrosa, PMBA
mgedrosa@yahoo.com
 Amacris V. Legaspi, CGFM
amyv25ph@yahoo.com

Programs

Doreen T. Crisostomo, Ph.D, CGFM,
 CFE, CICA
doreentc@triton.uog.edu

Research/Standards

Rizalito Gino F. Paglingayen, CPA
rizalito.paglingayen@gu.ey.com
 Ranel Vangelo E. Ranoa, CPA
ranelranoa@gmail.com

Scholarship

Lorbea L. Palaming, CPA
lorbea.is@gmail.com
 Pamela Aguigui, CM
paguigui@gpagwa.com

Young Professionals

Rachel F. Cubacub
rachelfield87@gmail.com
 Jun-Patrick Salalila
junpatrick@gmail.com

50th Anniversary

Taling M. Taitano, CGFM, CPA
tmtaitano@gmail.com

