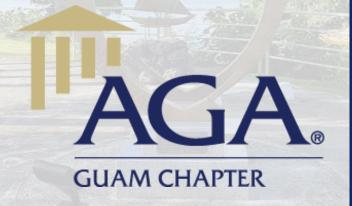
GUÅHANGASETA

NUMBER 11 I MAY 2021



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president's MESSAGE

Hafa Adai!

May has sprung and by the end of the month, we will have our first milestone of a fully virtual Guam Professional Development Conference. We have a video message from Wendy Morton-Huddleston, AGA National President and our leadership plenary will be provided by Gerry Boaz, AGA National President Elect. We are extremely thankful for National support in our local endeavors. I am also extremely thankful for our local and stateside based guest speakers -- Scott Cahoon, Ricky Hernandez, Jason Katiabak, Jojo Guevara, Maripaz Perez, Josie Villanueva, Dr. Billy Morehead, Dr. John Rivera, Dan Fitzgerald, Mizpah Wiegand, Dr. Mark Morgan, Dr. Doreen Crisostomo, Rizalito Paglingayen, Manny Hechanova, Hechanova, Jerrick Hernandez, BJ Cruz, Amin Leiman, Vince Camacho, Daphne Leon Guerrero, Governor Lou Leon Guerrero, Rory Respicio and Lillian Perez-Posadas.

After the GPDC [Wednesday session] at noon will be our May General Membership meeting, where we will recognize our membership, GPDC chapter awards, CGFM Scholarship, Accountability and

PRESIDENT'S MESSAGE. CONTINUED

and Transparency in Citizen-Centric Reporting, 2021 Chapter CGFM Award and Chapter Accountability and Transparency from National. Please join us as we celebrate these accomplishments.

If you have not yet renewed your AGA membership, we need you!!! With your help we can reach the goal of 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 reached 34 new members, 13 of which are student members. These students were actively recruited through our involvement with the Association of Junior Accountants (AJA) at GCC and the Junior Accounting Society (JAS) at UOG. Also, through the hard work of Young Professionals Chair, Rachel Cubacub—she organized our first ever virtual mixer on May 8. We partnered with GSCPA to impart our life career experiences with the students.

I am thankful for all of you!! Our chapter would not have survived 50 fruitful years without you. I look forward to another 50 more. Each day I am encouraged and blessed with good health, good friends/family, and a wonderful supportive CEC team. Next month, we will induct our new officers and those of you interested in being a director, please let us know.

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 May 2021 General Membership Meeting on Wednesday, May 26, 2021 via Zoom at 12:00 p.m.

We will be presenting the AGA Guam Chapter Awards, Accountability and Transparency in Citizen-Centric Reporting Award for GPD, and a CGFM Scholarship.



As the 2020-2021 Program Year comes to a close, we thank all our speakers for sharing their knowledge and time with us. We also want to thank YOU, the Guam Chapter Members, for taking time out of your days to attend our meetings. We hope you enjoyed!

Should you have any questions or have any recommendations for next program year, please contact our President-Elect, Maripaz Perez.

We welcome your feedback and look forward to hearing from you.

Date	Tentative Topic		
07/22/2020	GGRF / My Total Retirement ☑		
08/26/2020	Overview / Challenges in GovGuam's		
	Procurement – To be rescheduled		
09/23/2020	Government Accounting and Auditing		
	Updates ☑		
10/28/2020	Candidate Forum Senator / Congress ☑		
11/25/2020	ERP Computer Software and Application 🗹		
12/23/2020	Recycling / Christmas Activities ☑		
01/27/2021	Robotics Process Automation/Blockchain ☑		
02/24/2021	Internal Revenue Code of 1986 and Tax		
	Aspects of the Covid-19 Related Provisions ☑		
03/24/2021	CGFM Month / How to Prevent Bullying in the		
	Workplace ☑		
04/28/2021	Economic Diversification 🗹		
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 or President-Elect Maripaz Perez.

UPCOMING MEETINGS AND EVENTS

2021 VIRTUAL GPDC



The Guam Chapter, in partnership with the **Guam Society of Certified Public Accountants (GSCPA)** and the **Graduate School USA's Pacific & Virgin Islands Training Initiatives**, is holding the **Virtual 2021 Guam Professional Development Conference (GPDC)** from May 24 to 28, 2021.

You can earn up to 20 CPEs at this training event.

	First Se	ession	Second Session		
Day 1	Plenary: The 21 Irrefutable Laws of Leadership Gerry Boaz, AGA National President-Elect		Cyber Security Concerns Scott Cahoon Pilar Pangelinan	Economic Outlook from the Airport Lens Ricky Hernandez, PhD., CGFM	
Day 2	Internal Control - Setting the Tone at the Top Billy Morehead, PhD., CPA, CGFM	CGFM Part 3: Government Financial Management & Control Maripaz Perez, CGFM, CGAP, CICA, CIA Jose Guevara, CGFM	Single Audit Foundations Dan Fitzgerald, CPA Mizpah Wiegand, CPA	Government Ethics Dr. John Rivera	
Day 3	Fraud Examination Dr. Mark Morgan	Citizen-Centric Reporting in the Government of Guam Doreen Crisostomo, PhD., CGFM	Governmental Accounting and Uniform Guidance Updates Rizalito Paglingayen, CPA	Data Presentation Tools Manny Hechanova	
Day 4	Transformation of the Profession- Data Analytics and Technology are Changing Everything! Billy Morehead, PhD., CPA, CGFM	Nuts & Bolts of Procurement Yuka Hechanova, CGFM, CPA, CIA	Single Audit Updates Dan Fitzgerald, CPA Mizpah Wiegand, CPA	Procurement Appeals Benjamin JF Cruz, JD Jerrick Hernandez, CICA	
Day 5	Human Resources: Legislative Updates and People Analytics Vince Camacho, JD Daphne Leon Guerrero	Being AGILE Not Doing AGILE: A Guide for AGA Amin Lehman	Plenary: Leadership During the COVID Pandemic PANEL: Lourdes Leon Guerrero – Governor of Guam, Lillian Perez- Posadas – CEO/Hospital Administrator of GMHA, Rory J. Respicio – General Manager of Port Authority		

MEMBERSHIP ANNIVERSARIES



2 YEARS

MARIA ELENA Z. JUANEZA PEPSI COLA BOTTLING CO OF

GUAM

ZCHALYN PERALTA GUAM DEPARTMENT OF

EDUCATION

JASON O. PEREZ GUAM DEPARTMENT OF

EDUCATION

1 YEAR

ARMIR. HUNTER COMMONWEALTH OF THE

NORTHERN MARIANA ISLANDS

GOVT

ANGELICA QUIAMBO UNIVERSITY OF GUAM BUSINESS

OFFICE

MR. ROMAR P. UNIVERSITY OF GUAM BUSINESS

TAPECERIA OFFICE

NEW/RENEWED

SUMCH RAMONA CHIN GU OFFICE OF THE PUBLIC

AUDITOR

JOVELYN M. CONCEPCION E-MEMBER

KAYLEEN CONCEPCION E-MEMBER

MARIELLA CRUZ GUAM OFFICE OF PUBLIC

ACCOUNTABILITY

REN ERBIL G. JALANDONI GUAM OFFICE OF PUBLIC

ACCOUNTABILITY

ALLYSSA LAPID E-MEMBER

BRITTANY N. MASANG UNIVERSITY OF GUAM



MEMBER SPOTLIGHT - COMMUNITY SERVICE

As part of our 50th Anniversary Activities, we put out a call to our members to perform 50 minutes of community service, which closed out last month. Here are a few pictures shared of members/agencies who helped out during the Islandwide Beautification Task Force/Guam Visitors Bureau's #GUAM Earth Month Beautification Cleanup, which was held on April 24, 2021.



GWA















OFB/SEN. SA'S OFFICE







MEMBER SPOTLIGHT - COMMUNITY SERVICE

Thank you to all who contributed to our successful Annual Feed the Homeless Canned Food Drive, which was held in conjunction with CGFM Month. Our goal was to collect and donate at least 31 pounds of food, to represent the 31 CGFMs of the Guam Chapter. Thanks to everyone's generosity, we can gladly say we surpassed our goal! The goods were delivered to Guma San Jose on May 22, 2021, along with a hot meal for the day.



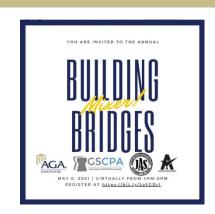


YOUNG PROFESSIONAL EVENTS



MAY 8, 2021

The AGA Guam Chapter partnered with the Guam Society of CPA's to connect with UOG and GCC students during the (virtual) Annual Building Bridges Mixer. Cheers to making new connections!

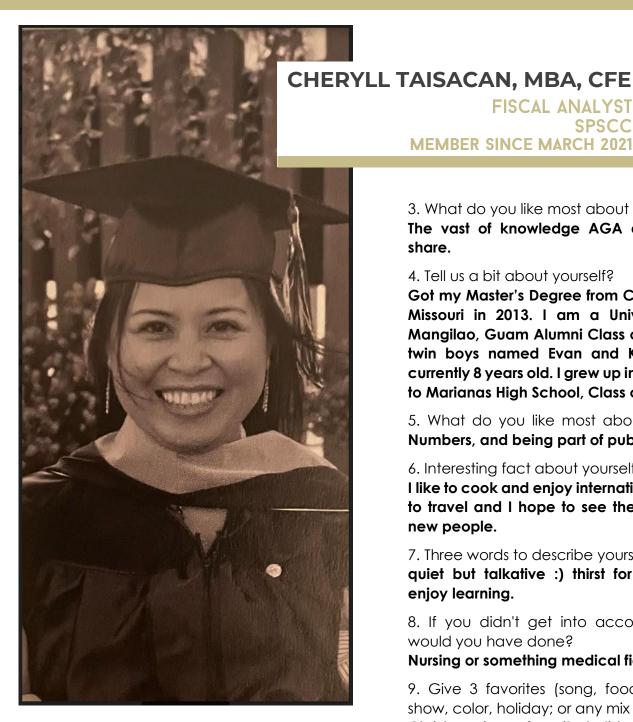


MAY 11, 2021

AGA members participated in the closing presentations of UOG's BA441
Project Management Class. They shared the value of professional organizations to include AGA, membership, and certification.



MEMBER SPOTLIGHT



- 1. Name, nickname, designations Cheryll Taisacan, MBA, CFE
- 2. Why did you join AGA? In pursuit of CGFM credential.

3. What do you like most about being in AGA? The vast of knowledge AGA and its members share.

SPSCC

FISCAL ANALYST

4. Tell us a bit about yourself?

MEMBER SINCE MARCH 2021

Got my Master's Degree from Columbia College, Missouri in 2013. I am a University of Guam, Mangilao, Guam Alumni Class of 2005. Mother of twin boys named Evan and Kenneth who are currently 8 years old. I grew up in Saipan and went to Marianas High School, Class of 2001.

- 5. What do you like most about what you do? Numbers, and being part of public service.
- 6. Interesting fact about yourself...

I like to cook and enjoy international cuisine. I like to travel and I hope to see the world and meet new people.

- 7. Three words to describe yourself ... quiet but talkative :) thirst for knowledge and enjoy learning.
- 8. If you didn't get into accounting, what job would you have done?

Nursing or something medical field related.

- 9. Give 3 favorites (song, food, and movie; or show, color, holiday; or any mix of favorites) Christmas is my favorite holiday. I like pink, red, blue, and purple colors.
- 10. Advice to members to get the most out of their membership.

Attend the meetings specially with CPE credits, and study and pass the CGFM exam.

MEMBER SPOTLIGHT



ANGEL T. BANSIL

ACCOUNTANT I
DEPARTMENT OF ADMINISTRATION
MEMBER SINCE MARCH 2021

Name, nickname, designations
 Angel Bansil

Why did you join AGA?Networking & training opportunities

- 3. What do you like most about being in AGA? I look forward to meeting new people and learning from their experiences by attending the meetings.
- 4. Tell us a bit about yourself?

I graduated from the University of Guam in Fall 2017 with a B.B.A. in Accounting. I worked under the private sector for 2 years and decided to try working under the Government.

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

I like being able to help others and being challenged on a task.

Interesting fact about yourself...
 I enjoy doing arts and crafts during my free time.

7. Three words to describe yourself **Dependable**, **Adventurous**, **Honest**

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

I would have tried to become a Nurse or a Pharmacist.

9. Give 3 favorites (song, food, and movie; or show, color, holiday; or any mix of favorites)

Color: Teal or any shades of blue

Drink: Coffee

Food: Chocolate Cake

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

Take advantage of all the meetings and training opportunities that are offered.

CGFM CORNER

The AGA GUAM CHAPTER supports its members with their CGGFMals!

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 (CGFM Initiatives / SOP-3).

Congratulations! MARY GRACE EDROSA



Here's some advice from Guam's newest CGFM.

Most of us have full time jobs and also have families, so it's hard to make time to study. As difficult it may be, the only way to pass these exams is to <u>find the time to study</u>. My study plan was wake up at 4:30am every day, even on weekends (take naps later in the day during the weekends) and have the online

review question available wherever you may be – such as waiting in line or in traffic. The point is every little bit of time you can squeeze in, use it. Before going to bed, I would do a quick 30-45 minutes of review of what I studied in the in the morning. And last but not least, I prayed a lot for God to help me remember and understand all that I read. In the beginning it was hard for me to retain the information. I would read but nothing was sticking. Eventually, it will start to stick.



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.

CGFM CORNER



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 8 OF 10

Will my private sector or not-for profit experience be accepted as professional experience? While the candidate does not have to be employed by a government entity, only experience in government financial management counts towards the CGFM experience requirement. Therefore, if a candidate works for a private sector company, a not-for-profit organization, or a nonpublic academic institution, he/she needs to specify how his/her experience relates to government financial management (such as working directly with or for the government, being accountable/reporting to the government, or focusing on government financial management in his/her work).

I passed my CGFM exams, how long do I have to meet the professional experience requirement? The two-years of professional-level experience in government financial management experience must be met within four years of date of enrollment (acceptance) in the CGFM Program.

Am I required to take all three examinations even though I have other certifications? Yes. All applicants are required to take all three examinations regardless of their other credentials or past experience.

I recently passed all three CGFM exams, but I'm still working on completing my experience requirement. May I put that on my resume and/or cover letter? While we understand your desire to let potential employers know about your success, please be careful as to not present yourself as a CGFM until you've completed all of the CGFM requirements and received an official AGA award letter. It must be clear from your resume that you are not yet a CGFM. Therefore, any mention of CGFM should read: "Passed three CGFM examinations, in the process of completing the final requirement towards the CGFM certification."

I recently passed all three CGFM exams and have submitted my completed CGFM work verification form to AGA. May I use "CGFM" after my name now? While we appreciate the excitement of completing the last CGFM requirement, please note that the CGFM designation may not be used until you've received an official AGA award letter.



AGA. RESOURCES

and other member benefits

THE **2021 SPRING** ISSUE IS OUT! CLICK HERE TO READ.



CLICK ON THE IMAGE BELOW TO VIEW THE INTERGOV RESOURCES AVAILABLE.



COVID-19 Resource Exchange



Accountability Talks Podcast



intergov



Cybersecurity Hub



ERM Hub

LINKS AND RESOURCES

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

AGA members enjoy multiple free learning opportunities throughout the year. Members-only webinars are 75-minutes long and offer 1.5 CPEs. Click **Free Members-Only Webinars** for more information.

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 <u>Becker Professional Education</u> Resources
- Webinars
- Other in-person events

Refer to the <u>Trainings & Events</u> page on AGA National's website.



SET THE STAGE
PROFESSIONAL DEVELOPMENT TRAINING 2021
JULY 19-21
21 CPES
agacgfm.org/pdt

Psst! Did you know, the pictures on this page are clickable links to AGA National resources...



LINKS AND RESOURCES

Be sure to have your profile information updated to receive emails from the AGA National Office. Some of May's emails including the following:



CHECK YOUR INBOX FOR EMAILS FROM

nationaloffice@agacgfm.org

Have you registered?

Join AGA on June 23 from 2–3:15 p.m. ET for an entertaining look at how to work better with Congress. Georgetown University Government Affairs Institute fellow Mark Harkins will offer an overview of why Congress is the way it is. Attendees will learn that what seems crazy is actually following a logical path — and where that path is taking us. Attendees are encouraged to submit questions in advance or during the presentation. Click here to register.

Calling All Innovators!

Do you have a great idea or solution that could help government agencies and organizations solve complex problems or issues? If the answer is YES, then we invite you to submit your spark of genius to AGA's Technology & Transformation Summit (TTS) Innovation Challenge. Three finalists will present their solutions to more than 1,400 government leaders during TTS 2021. Submissions are due Friday, Oct. 1. Click here to learn more.

Latest FASAB Guidance

On Monday, May 10, the Federal Accounting Standards Advisory Board (FASAB) announced it had issued an interpretation of SSFAS 1 and SSFAS 31. Interpretation 10 clarifies a definition as well as issues of non-federal non-entity Fund Balance with Treasury amounts for unfilled orders. Visit the FASAB <u>site</u> for more information.

AGA Webinar: Project Management in a Virtual World — Leadership Survey

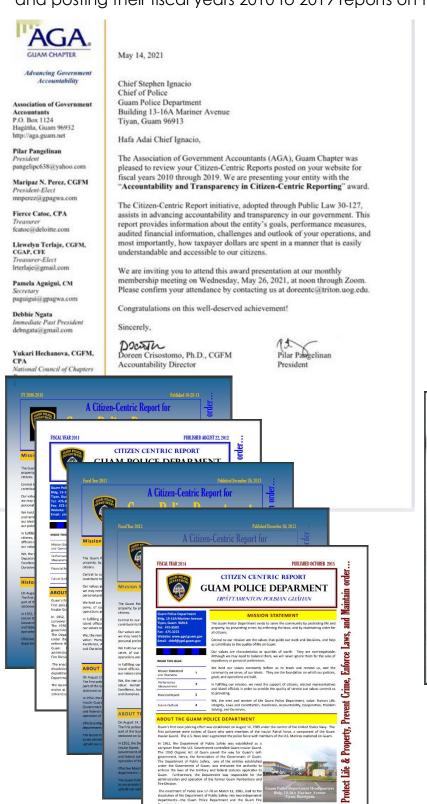
AGA will host "Project Management in a Virtual World," a leadership webinar, on June 9. Please take the survey through the link here to let us know how you and your organization have managed projects during the pandemic. We want to highlight ideas and address concerns in our session. This survey is anonymous — no contact information will be tracked. (Refer to the **May 4** email.)

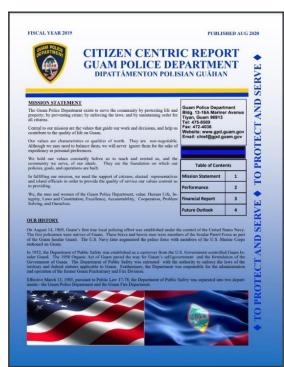
Be sure to read your emails for other shared information from National!

ACCOUNTABILITY NEWS

The Guam Chapter would like to congratulate the **Guam Police Department** (GPD) as the recipient of the **Accountability and Transparency in Citizen-Centric Reporting** award for issuing and posting their fiscal years 2010 to 2019 reports on their website.

14







allebrating 50 years

AGA NATIONAL 2021 NATIONAL CHAPTER AWARDS

We are pleased to announce that the AGA Guam Chapter is the recipient of the following awards from AGA National:

- 2021 Chapter Accountability and Transparency Award
- 2021 Chapter CGFM Award
- 2021 Chapter Community Service Award





May 14, 2021

Dr. Doreen Crisostomo, Ph.D., CGFM, CFE, CICA

Professor of Accounting University of Guam 119 Juan Muna Street Mangilao, Guam 96913

Dear Doreen

Each year, AGA recognizes leadership, outstanding acc our profession, strengthene behalf of the AGA National Chapter has been selected accountability and Transport

Congratulations on receivin have done an outstanding j their chapter members and your achievement with you during this year's virtual Preshipped to you directly. We award recognition.

Thank you for your commit my theme for the 2020--20

Sincerely,

Wendy Morton-Hudd Wendy Morton-Huddleston National President, 2020-20

cc: Ann M. Ebberts, MS Raelynn A. North, Co

www.agacgfm.org | 2208 Mr



May 14, 2021

Mrs. Maripaz Perez, CGFM, CGAP, CICA, CI Assistant Chief Financial Officer Guam Power Authority P O Box

Hagatna, Guam 96932

Dear Maripaz:

Each year, AGA recognizes financial management p leadership, outstanding accomplishments, and exce profession, strengthened our Association, and impr AGA National Awards Committee, I am pleased to it as a recipient of an AGA Award of Distinction: 2021

Congratulations on receiving this special honor have done an outstanding job in promoting AG their chapter members and the government fir your achievement with you in person. Instead, during this year's virtual Professional Developm shipped to you directly. We will be in touch at a ward recognition.

Thank you for your commitment to excellence my theme for the 2020--2021 year.

Sincerely,

Wendy Morton-Huddleston, CGFM Wendy Morton-Huddleston, CGFM, PMP National President, 2020-2021

cc: Ann M. Ebberts, MS, PMP, Chief Execut Raelynn A. North, CGFM, Chair, AGA Na



May 14, 2021

Ms. Margie Lorenze Y. Francisco Senior Tax Accountant Ernst and Young P O Box 1124 Hagatna, Guam 96932

Dear Margie:

Each year, AGA recognizes financial management professionals and chapters whose visionary leadership, outstanding accomplishments, and exceptional service have significantly advanced our profession, strengthened our Association, and improved our communities. This year, on behalf of the AGA National Awards Committee, I am pleased to inform you that the Guam Chapter has been selected as a recipient of an AGA Award of Distinction: 2021 Chapter Community Service Award.

Congratulations on receiving this special honor, which formally recognizes AGA chapters that have done an outstanding job in demonstrating commitment to community service that benefits the community, their members, and the chapter. We wish we could celebrate your achievement with you in person. Instead, we will celebrate all national award winners during this year's virtual Professional Development Training event, and your award will be shipped to you directly. We will be in touch at a later date with more details about our virtual award recognition.

Thank you for your commitment to excellence and to $\it legacy, leadership, and transformation-my theme for the 2020-2021 year.$

Sincerely

Wendy Morton-Huddleston, CGFM Wendy Morton-Huddleston, CGFM, PMP National President, 2020-2021

cc: Ann M. Ebberts, MS, PMP, Chief Executive Officer, AGA Raelynn A. North, CGFM, Chair, AGA National Awards Committee

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50th Anniversary

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