

# guahan gasetta

## GUÅHAN GASETA

NUMBER 10 | APRIL 2021



### IN THIS ISSUE:

|                                    |    |
|------------------------------------|----|
| President's Message _____          | 1  |
| Upcoming Meetings and Events _____ | 3  |
| Membership Highlights _____        | 7  |
| CGFM Corner _____                  | 11 |
| Links and Resources _____          | 14 |
| Accountability News _____          | 15 |
| Program Year in Review _____       | 16 |
| Contact Us _____                   | 17 |

## president's MESSAGE

Hafa Adai!

This month is quickly coming to an end and I am excited for our Guam Professional Development Conference as it will be held for the first time virtually. We have a great lineup of topics and speakers for our event. I encourage you to please register for the conference and avail of the early bird registration. If you have not done so nominate individuals for our chapter awards (chapter service, chapter education, volunteer, emerging leader, and agency/organization chapter service) these awards will be presented at our May General Membership Meeting - right after the GPDC at noon.

Were you able to give back to our community this month? Saturday April 24 was the Guam Earth Month Island-wide Beautification Cleanup. If you were able to participate for at least 50 minutes send your photos to our community service directors Margie and Vanessa. Another way you may have helped is with the canned food drive spearheaded by our CGFM's. We want to hear from you and how you are making your contribution to our community.



## PRESIDENT'S MESSAGE. CONTINUED

I remember meeting our April guest speaker, Melanie Mendiola a few years ago, as she was the keynote speaker at the Association of Junior Accountants conference. She discussed with the students, how her entrepreneurial spirit was born and her vision the Guam Economic Development Authority. She discussed the many opportunities available on island for young people. I look forward to learning about GEDA's "Economic Diversification: One Job at a Time," for our meeting for one CPE. Thank You, Melanie for your presentation.


We held our elections last month. Joining our President-Elect Maripaz Perez and Treasurer-Elect Llewelyn Terlaje, are our new chapter officers -Josie Villanueva, Joy Bulatao, and Justin Castro. We plan to feature them in the upcoming newsletters. I appreciate their acceptance to serve.

As a reminder, please renew your AGA membership if you have not done so yet. We also 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 reached 32 new members, 18 more to go.

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



Best regards,  
**Pilar Pangelinan**  
Chapter President

 Association of Government Accountants  
April 10 at 2:50 AM · 🌐

Congratulations to all AGA Chapters earning the Recognition of Excellence for their 2020 Citizen-Centric Reports! Learn more about Citizen-Centric Reporting on AGA's website: <https://zcu.io/SiCc>



The Guam Chapter was among those that received the **Recognition of Excellence** for the Program Year 2019-2020 CCR!

Acknowledgements to Accountability Director, Dr. Doreen Crisostomo, and Immediate Past President/Newsletter Director Debbie Ngata for assisting in the preparation.



## 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 **April 2021 General Membership Meeting** on **Wednesday, April 28, 2021 via Zoom at 12:00 p.m.**

Our April Guest Speaker is **Guam Economic Development Authority's Chief Executive Officer/Administrator Melanie Mendiola** regarding **"Economic Diversification: One Job at a Time"**.

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 <input checked="" type="checkbox"/>                            |
| <b>04/28/2021</b> | <b>Economic Diversification</b>  |
| 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

## REGISTER NOW FOR THE 2021 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**, invite you to attend 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. **Register to join the virtual 2021 GPDC [here](#).** The sessions will be delivered weekday mornings over a one-week period. Conference fees are as follows:

|              | Early Bird<br>(by April 30*) | Standard Rate<br>(after April 30*) |
|--------------|------------------------------|------------------------------------|
| AGA Member   | \$200                        | \$250                              |
| GSCPA Member | \$250                        | \$300                              |
| Non-Member   | \$350                        | \$400                              |

**\*Early Bird registration has been extended by 1 week to May 7, 2021.** As long as you submit your registration form by the date, you can avail of the early bird rate when you make your payment. Payment must be made to the Guam Chapter prior to the conference start date for you to receive details to log-in and select classes.



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

## UPCOMING MEETINGS AND EVENTS

### COMMUNITY SERVICE ACTIVITIES

#### Give Back to the Community

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.

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 and Vanessa Valencia**.

#### 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 in the month of April to donate to the homeless, with a goal 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 or contact Maripaz Perez.**



## 2021 GUAM CHAPTER AWARDS

The AGA Guam Chapter provides local awards to its members. These awards include the Biennial Guam Professional Development Conference (GPDC) awards. During our May General Membership Meeting, we will award the following five awards: **Chapter Service Award, Chapter Education Award, Volunteer Award, Emerging Leader Award, and Agency/Organization Chapter Service Award.**

Should you have any questions, please contact our Awards Director, Justin Castro, or President Pilar Pangelinan.

## UPCOMING MEETINGS AND EVENTS

## SAVE THE DATE: ANNUAL BUILDING BRIDGES MIXER

YOU ARE INVITED TO THE ANNUAL

# BUILDING BRIDGES

*Mixer!*



MAY 8, 2021 | VIRTUALLY FROM 4PM-6PM  
REGISTER AT <https://bit.ly/3aFGDrI>

## SAVE THE DATE!

Our **Annual Building Bridges Mixer** will be held **virtually** on **Saturday, May 8, from 4-6pm.**

Details will be emailed or click [here](#) for the link.

Should you have any questions, please contact our Young Professionals Directors, Rachel Cubacub or Jun-Patrick Salalila.

We hope you can join!



## THE POWER OF 7

STRENGTHENING THE FUTURE  
OF THE PROFESSION...TOGETHER!

### AGA National's Power of 7 Recruitment Challenge

- 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.**



## Reminder!

KINDLY ENSURE YOU  
UPDATE YOUR  
PROFILE FOR ANY  
CHANGES IN YOUR  
EMAIL OR WORK  
INFORMATION.

## MEMBERSHIP HIGHLIGHTS

## MEMBERSHIP ANNIVERSARIES

*congratulations*  
**APRIL**  
 ANNIVERSARIES

35 YEARS

PETER FLORES AGUON, CGFM RETIRED

20 YEARS

DORIS FLORES BROOKS, GUAM PUBLIC UTILITIES  
 CGFM, CPA COMMISSION

12 YEARS

JERRICK J.J. G. HERNANDEZ GUAM OFFICE OF THE PUBLIC  
 ACCOUNTABILITY

9 YEARS

MERLITA AZICATE UNIVERSITY OF GUAM -  
 ADMINISTRATION & FINANCE

ESPERANZA S. CARLOS UNIVERSITY OF GUAM -  
 ADMINISTRATION & FINANCE

NICETAS L. DATUGAN UNIVERSITY OF GUAM -  
 ADMINISTRATION & FINANCE

ROGER AGUIFLOR DRIS NORTHERN MARIANAS  
 HOUSING CORPORATION

8 YEARS

MARIA THYRZA DC BAGANA, DEPARTMENT OF  
 CGFM ADMINISTRATION

6 YEARS

FILIPINAS E. TORRES GUAM POWER AUTHORITY

5 YEARS

YVONNE M. CRUZ GUAM WATERWORKS  
 AUTHORITY

BRYAN H. IRIARTE GUAM WATERWORKS  
 AUTHORITY

JOSEPHINE O. SANALILA GUAM WATERWORKS  
 AUTHORITY

SANDRA J. SANTOS GUAM WATERWORKS  
 AUTHORITY

SOLAE M. YANTO GUAM WATERWORKS  
 AUTHORITY

4 YEARS

MONICA C. CALVO GUAM POWER  
 AUTHORITY

ELIZABETH D. CENA GUAM FEDERATION OF  
 TEACHERS

LORRAINE M. GUERRERO GUAM POWER  
 AUTHORITY

DALISAY D. PACHECO RETIRED

3 YEARS

ISABELLA R. TAJALLE GUAM DEPARTMENT OF  
 EDUCATION

LEANA MARIE G. WILLESS GUAM DEPARTMENT OF  
 EDUCATION

2 YEARS

RUDD V. GUDMALIN, CPA ERNST & YOUNG LLP

LAUREN MONTINOLA ERNST & YOUNG LLP

KRISTINE SUVA ERNST & YOUNG LLP

1 YEARS

STARR PERMAN STUDENT/E-MEMBER

NEW

CECILE KATRINA D. ESCALONA STUDENT/E-MEMBER

JASON M. ONEDERA ERNST & YOUNG



*thank you*  
 for your commitment  
 to AGA!



## MEMBERSHIP HIGHLIGHTS

## MEMBER SPOTLIGHT

As part of our 50<sup>th</sup> Anniversary Activities, we put out a call to our members to perform 50 minutes of community service. Thank you to the following who have committed their time to clean-up our island!

**BEATO MANGLONA  
JUN-PATRICK A. SALALILA**

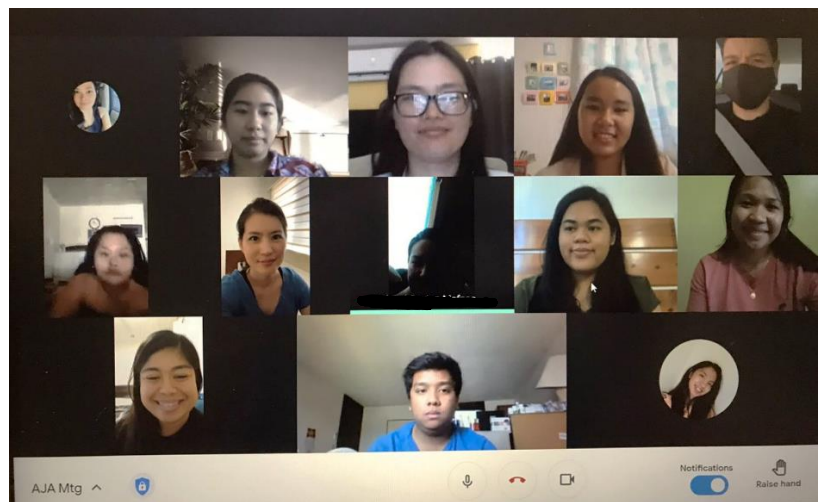
*Spring 2021 Scholarship Recipient  
Student Member since January 2021*

As part of his community service obligation, Manglona did a beach cleanup at Tanguisson with some friends, including our Young Professionals Co-Director Salalila on Monday, March 22. Overall, they collected three bags of trash, one bag of glass bottles, one bag of aluminum cans, and one bag of plastic bottles.

**JORIZAIRA R. BORJA**

*Member since February 2020*

Borja served as a speaker for Guam Community College's Association of Junior Accountants (AJA) April General Membership Meeting.



*Thank you!*  
FOR YOUR SERVICE



## MEMBERSHIP HIGHLIGHTS

## MEMBER SPOTLIGHT

## METELLEKLANG KEVIN IYECHAD

FINANCIAL ANALYST  
GUAM REGIONAL MEDICAL CITY  
MEMBER SINCE FEBRUARY 2021



1. Name, nickname, designations:

**Metelleklang Kevin Iyechad; I go by Kevin!**

2. Why did you join AGA?

**During my most recent resume update, I was advised to join!**

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

**I haven't done so yet, but I would like to have a mentor, who I could tap for some advice when it comes to work related issues and also for my entrepreneurial endeavors!**

4. Tell us a bit about yourself?

**I'm from Palau, but born here in Guam.**

**My first name Metelleklang has two meanings, (1) the silver lining of hope and (2) to gather around. My parents Ted Iyechad and Augusta Rengil were both professors at UOG.**

**I have a chocolate lab and pitbull mix named Moka, and we love to go paddle boarding!**

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

**I've been involved in external and internal financial reporting, and I've grown to enjoy the latter because I get more involved in the day-to-day operations, gain an understanding and appreciation for my co-workers outside of Finance, and provide useful information to change the lead measures and focus on the future, rather than audit lag measures and review the past.**

6. Interesting fact about yourself...

**I'm left-handed, and I'm told I have very, very nice penmanship.**

7. Three words to describe yourself...

**Kind, driven, versatile.**

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

**I would've been a pilot!**

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

**Food: anything teriyaki (Japanese)**

**Color: Yellow**

**Song: Power of Your Love**

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

**Share the information you get from AGA with others! Do something to make the world better.**

## MEMBERSHIP HIGHLIGHTS

## MEMBER SPOTLIGHT

**JEMIMAH Q. RAZO**

ACCOUNTANT I  
GUAM DEPT OF ADMINISTRATION  
MEMBER SINCE MARCH 2021



1. Name, nickname, designations:

**Jemimah Razo**

2. Why did you join AGA?

**Enrichment and networking**

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

**I am looking forward to learn from the meetings, from trainings offered to members, and from other accountants.**

4. Tell us a bit about yourself?

**I graduated from the University of Guam with a B.B.A. in Accounting. I worked in the private sector for 20+ years. I am now working at the Department of Administration.**

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

**I like meeting people and learning from their knowledge and experiences.**

6. Interesting fact about yourself...

**I have a fear of lizards.**

7. Three words to describe yourself...

**Honest, friendly, detail-oriented**

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

**I probably would have gone into teaching.**

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

**Drink: Iced caramel macchiato**

**Food: Pasta**

**Color: Pink**

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

**Take advantage of the monthly meetings.**

## CGFM CORNER



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](http://www.agacgfm.org/CGFM)

## Did You Know...

### CGFM EDITION 8 OF 10

**What is the CGFM Practice Exams?** Effective November 2018, AGA's CGFM practice exams are powered by Test Run. The platform has 175 total questions per exam; keeps track of your progress, with a color-coded history; offers flexibility to practice with a smaller number of questions at a time or test by main content area; and provides online access for 3 months.

**How much is the CGFM Practice Exams?** Each practice exams cost \$45 for 3 months' access, with an option to renew for additional periods of 3 months for \$30. Can I share my CGFM Practice Exams resource? No. Practice exams are single-user products; your login may not be shared with others.

**What is the professional experience requirement for CGFM?** All CGFM candidates must have at least two years of professional-level experience in government financial management prior to being awarded their designation as a CGFM.

**Do I need to have the two-years' experience prior to taking the exams?** You do not have to meet the two-year work experience prior to taking the exams. The experience requirement is a prerequisite to sit for the examinations; however, it is a requirement to become a CGFM, and a CGFM Work Verification Form must be submitted before the designation can be granted.

**What will be accepted as professional experience for CGFM?** A candidate's experience must involve U. S. government financial management at a professional level. The experience may be acquired through employment at a federal, state, local or tribal government entity or through other employment providing the candidate with involvement in government financial management.

Visit this link for ore examples of government experience - <https://www.agacgfm.org/CGFM-Certification/Candidates/CGFM-Process/Experience-Requirements.aspx>



## CGFM CORNER

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 or Mercedes Poliarco.



## 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

thank you!



**Governor Lou Leon Guerrero**  
CGFM Month Proclamation



**Senator Joe San Agustin**  
CGFM Legislative Resolution

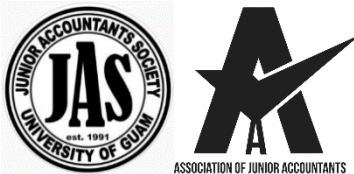
**The Office of Senator Joe S. San Agustin**  
March 18, 2021

Biba! Association of Government Financial Managers (AGAFM) is celebrating CGFM Month. Hats off to the Office of the Auditor General (OAG) for its outstanding work!

Recognizing Llewelyn Terlaje for her expertise and commitment as we celebrate Certified Government Financial Manager Month. Si Yu'os Ma'ase for all your outstanding work!

• FOR YOUR SUPPORT DURING OUR •

**CGFM Month**



**Student Orgs**  
AGA presentations

**Members, and especially our CGFM's!**  
For keeping the certification active and growing

**Employers**  
For CGFM Employee Recognition



**March is CGFM Month**

OPA is proud to celebrate Certified Government Financial Manager Month and recognize three of our own as well as all other CGFM's on Guam!

Clariza Mae G. Roque, Accountability Auditor III; Michele Brillante, Accountability Auditor II; and Marsol M. Andrade, Administrative Services Officer.

**Office of Public Accountability**  
Ufman I. Kananian Puyblita

guamopa • Follow

**guam\_airport** • Following

The Guam International Airport is proud to celebrate Certified Government Financial Managers (CGFM) Month with the recognition of

**MARCH IS CGFM MONTH**

Artemio "Ricky" Hernandez, Ph.D., CGFM, Deputy Executive Manager

**guamcc** • Following

In recognition of the Association of Government Accountants' designation of March

reporting, internal controls, and

**guamwaterworksauthority** • Follow

Our friends at the Association of Government Accounts (AGA) have

#gwagum #guamwaterworks

**portofguam** • Follow

Port Authority of Guam

Hot off the Press the March 2021 Port of Guam Newsletter #portofguam #guam #portstrong

**NEWSLETTER PORT AUTHORITY OF GUAM**

March 2021





# AGA<sup>®</sup>

## 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 [Becker Professional Education Resources](#)
- [Webinars](#)
- Other in-person events

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




### 2020-2021 WEBINARS

|                       |                      |
|-----------------------|----------------------|
| <b>April 7, 2021</b>  | Ethics               |
| <b>April 21, 2021</b> | DATA Act             |
| <b>May 12, 2021</b>   | Fraud/Data Analytics |
| <b>June 9, 2021</b>   | Leadership           |
| <b>June 23, 2021</b>  | Free Members-Only*   |

AGA webinars make earning CPE hours easy. These live events are held from 2-3:50 p.m. ET and offer 2 CPEs. AGA members pay just \$59; group registrations are available. \*Free members-only webinars offer 1 CPE.

Learn more and register at [www.agacgfm.org/webinars](http://www.agacgfm.org/webinars)



## ACCOUNTABILITY Talks

Join AGA for "Accountability Talks," a podcast designed to enlighten and inspire you with fascinating insights from government thought leaders. Hosted by AGA member Paul Marshall, CGFM, CPA, CIA, CICA, PMP, the series covers diverse topics — from legislation that affects government accountability policies and procedures to AGA programs to best practices. Tune in and take part in our vibrant community!

<https://www.agacgfm.org/AccountabilityTalks>

### Have you received your printed copy of the Journal?

The hard cover includes a poster of the AGA Code of Ethics, a great resource. It is visually appealing so you can hang it up in your office for reference.



## SET THE STAGE

### PROFESSIONAL DEVELOPMENT TRAINING 2021

**JULY 19-21**

**21 CPEs**

[agacgfm.org/pdt](http://agacgfm.org/pdt)






## ACCOUNTABILITY NEWS

As most of the Government of Guam and component agency audits have been completed, here's a friendly reminder of the "Citizen-Centric Report" (CCR) requirements.

### Public Law 30-127

With the enactment of Public Law 30-127, An Act Relative to Adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative, CCRs are mandated by law to be completed by each government of Guam entity no later than sixty (60) calendar days after the independent audit report for a government entity has been released by the Guam Office of Public Accountability.

Furthermore, Title 1 Guam Code Annotated Chapter 19 §1922(a), every director, administrator, president, or head of a Government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and the Guam Legislature shall submit an annual Citizen-Centric Report: (1) via .pdf email attachment; (2) to the Public Auditor of Guam and the Speaker of the Guam Legislature; (3) no later than 60 calendar days after the release of the entity's independent audit report; and (4) to be posted on the entity's website.

### AGA National Certificate of Excellence

Completed CCRs can be emailed to [ccr@agacgfm.org](mailto:ccr@agacgfm.org), and a team will review and provide constructive feedback on ways to make your report more informative and meaningful. Additionally, AGA National recognizes well designed and informative CCRs with an AGA **Certificate of Excellence**.

Past agencies that have received AGA National's Certificate of Excellence include: GCC (2017), GDOE (2018), GEDA (2019), GovGuam (2019), GHC (2018, 2019), GMHA (2018, 2019), OAG (2017, 2018), OPA (2018), GPA (2018, 2019), GVB (2019), and GWA (2018, 2019).

For more information on the **Certificate of Excellence in CCR**, click [here](#).

Locally, the Guam Chapter holds the **Best CCR Contest** in which eligible government of Guam entities can submit nominations. Contact our Accountability Director Dr. Doreen Crisostomo for details.

Dr. Crisostomo had been monitoring the CCR due dates, and sent a reminder notice to the following agencies with their respective CCR deadlines:

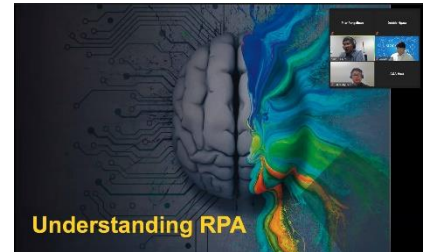
| Agencies and CCR Due Dates |          |          |          |
|----------------------------|----------|----------|----------|
| GGRF                       | 04/30/21 | GALC     | 05/29/21 |
| GIAA                       | 05/03/21 | GEDA     | 05/30/21 |
| GSWA                       | 05/11/21 | PBS Guam | 05/30/21 |
| GVB                        | 05/21/21 | UOG      | 05/30/21 |
| GWA                        | 05/22/21 | GHURA    | 05/31/21 |
| GCC                        | 05/23/21 | PAG      | 05/31/21 |
| GPA                        | 05/24/21 | GDOE     | 06/06/21 |
| CLTC                       | 05/29/21 | GMHA     | 06/12/21 |

# celebrating 50 years

## PROGRAM YEAR 2020-2021 IN REVIEW THIRD QUARTER

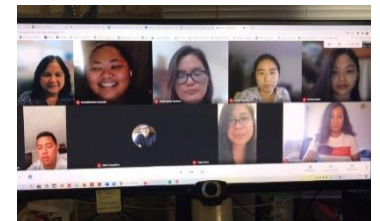
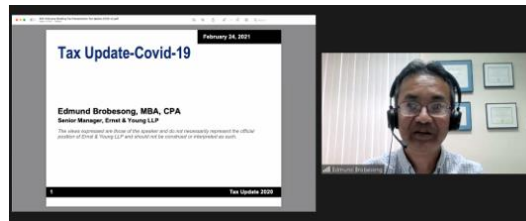
### JANUARY 2021 ACTIVITIES

- General Membership Meeting
- Opened Nominations for Officers
- Started Accepting Applications for Spring Scholarships



### FEBRUARY 2021 ACTIVITIES

- General Membership Meeting
- Awarded the Spring 2021 Scholarships to UOG and GCC students
- AJA Presentations
- Initiated AGA 50 Minute Community Service Challenge



### 2021 Scholarship Recipients

### MARCH 2021 ACTIVITIES

- General Membership Meeting
- CGFM Month Celebrations/Activities
- Launched the Chapter Membership Satisfaction Survey
- AGA 50 Minute Community Service Challenge (ongoing)



## CONTACT US

## OFFICERS

**President**

Pilar Pangelinan  
[pangelipc638@yahoo.com](mailto:pangelipc638@yahoo.com)

**President-Elect**

Maripaz N. Perez, CGFM, CGAP,  
 CICA, CIA, CFE  
[mperez@gpagwa.com](mailto:mperez@gpagwa.com)

**Treasurer**

Fierce Louie Catoc, CPA  
[fcatoc@deloitte.com](mailto:fcatoc@deloitte.com)

**Treasurer-Elect**

Llewelyn Terlaje, CGFM, CGAP  
[lterlaje@gmail.com](mailto:lterlaje@gmail.com)

**Secretary**

Pamela Aguigui, CM  
[paguigui@gpagwa.com](mailto:paguigui@gpagwa.com)

**Immediate Past President**

Debbie Ngata  
[debingata@gmail.com](mailto:debingata@gmail.com)

**National Council of Chapters Representative**

Yukari Hechanova, CGFM, CPA, CIA,  
 CGAP, CGMA  
[yukahechanova@gmail.com](mailto:yukahechanova@gmail.com)

**AGA GUAM CHAPTER**

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

**Email:** [agaguamchapter@gmail.com](mailto:agaguamchapter@gmail.com)

**Webpage:** [aga.guam.net](http://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](mailto:agamembers@agacgfm.org)

**Webpage:** [agacgfm.org](http://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](mailto:doreentc@triton.uog.edu)  
 Michelle A. Puno  
[michelle.puno@gmail.com](mailto:michelle.puno@gmail.com)

**Awards (ACE)/Historian**

Justin B. Castro, CFE  
[justinbcastro@gmail.com](mailto:justinbcastro@gmail.com)

**Budget and Finance**

Fierce Louie Catoc, CPA  
[fcatoc@deloitte.com](mailto:fcatoc@deloitte.com)

**By-Laws and Procedures**

Yukari Hechanova, CGFM, CPA, CIA,  
 CGAP, CGMA  
[yukahechanova@gmail.com](mailto:yukahechanova@gmail.com)  
 Jorizaira Borja  
[jorizaira@gmail.com](mailto:jorizaira@gmail.com)

**Certification**

Maripaz N. Perez, CGFM, CGAP,  
 CICA, CIA, CFE  
[mperez@gpagwa.com](mailto:mperez@gpagwa.com)  
 Mercedes F. Poliarco, CGFM  
[mpoliarco@guamwaterworks.com](mailto:mpoliarco@guamwaterworks.com)

**Communications-Website**

Clariza Mae G. Roque, CGFM, CGAP,  
 CICA  
[clariza\\_roque@hotmail.com](mailto:clariza_roque@hotmail.com)  
 Mariella Cruz  
[cruzmariella@gmail.com](mailto:cruzmariella@gmail.com)

**Communications-Newsletter**

Debbie Ngata  
[debingata@gmail.com](mailto:debingata@gmail.com)

**Community Service**

Margie Francisco, CPA  
[franciscomargie@outlook.com](mailto:franciscomargie@outlook.com)  
 Vanessa D. Valencia  
[vdvalencia@hotmail.com](mailto:vdvalencia@hotmail.com)

**Education**

Rodalyn May A. Gerardo, CGFM,  
 CPA, CIA, CGAP, CGMA, CICA  
[rodalynngerardo@yahoo.com](mailto:rodalynngerardo@yahoo.com)

**Membership**

Jose B. Guevara, III, CGFM  
[jojo\\_guevara@hotmail.com](mailto:jojo_guevara@hotmail.com)  
 Mary Grace Edrosa, PMBA  
[mgedrosa@yahoo.com](mailto:mgedrosa@yahoo.com)  
 Amacris V. Legaspi, CGFM  
[amyv25ph@yahoo.com](mailto:amyv25ph@yahoo.com)

**Programs**

Doreen T. Crisostomo, Ph.D, CGFM,  
 CFE, CICA  
[doreentc@triton.uog.edu](mailto:doreentc@triton.uog.edu)

**Research/Standards**

Rizalito Gino F. Paglingayen, CPA  
[rizalito.paglingayen@gu.ey.com](mailto:rizalito.paglingayen@gu.ey.com)  
 Ranel Vangelo E. Ranoa, CPA  
[ranelranoa@gmail.com](mailto:ranelranoa@gmail.com)

**Scholarship**

Lorbea L. Palaming, CPA  
[lorbea.is@gmail.com](mailto:lorbea.is@gmail.com)  
 Pamela Aguigui, CM  
[paguigui@gpagwa.com](mailto:paguigui@gpagwa.com)

**Young Professionals**

Rachel F. Cubacub  
[rachelfield87@gmail.com](mailto:rachelfield87@gmail.com)  
 Jun-Patrick Salalila  
[junpatricks@gmail.com](mailto:junpatricks@gmail.com)

**50th Anniversary**

Taling M. Taitano, CGFM, CPA  
[tmtaitano@gmail.com](mailto:tmtaitano@gmail.com)

