

# guahan gasetta

## GUÅHAN GASETA

NUMBER 06 | DECEMBER 2020



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## president's MESSAGE

### *Merry Christmas and Happy New Year,*

Tis the season of giving, at our December 23 meeting, we will be presenting awards to agencies that have worked diligently to maintain their annual "Citizen-Centric Report" as stated by Public Law 30-127. Thank you to our Accountability chair Doreen for recognizing the agencies who have consistently published their CCR and continue to evolve. Our guest speaker will be Lt. Governor Tenorio, who will share ideas for recycling in our community and lastly our Young Professional committee has a few Christmas activities with a surprise to round up our meeting.

2021 will be eventful as we continue with our 50<sup>th</sup> year anniversary activities. January we will recognize ***Who's Who in Government of Guam Accountability*** and we will also be providing a CPE for our guest speaker on Robotics Process Automation from EY.

## PRESIDENT'S MESSAGE. CONTINUED

I would be remiss in thanking our dedicated CEC chairs for their support these last six months, as even with the pandemic as a Chapter we were able to reach milestones from our strategic plan. We provided a scholarship to a deserving student and we plan to do so again in 2021. We donated to Guma San Jose and Salvation Army through our Fund Drive efforts. For our membership, we provided numerous free CPE opportunities.

Let's look forward to 2021, count our blessing and remember always be kind. I wish you and your families a productive and giving holiday season.



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 12p.m.** Meeting invites will be sent to members at least two weeks in advance.

The AGA Guam Chapter will be holding its **December 2020 General Membership Meeting** on **Wednesday, December 23, 2020** via Zoom at **12:00 p.m.**

Our December guest Speaker is the **Honorable Josh Tenorio, Lieutenant Governor of Guam** regarding **"Recycling."**

We will also be presenting the **Annual Citizen-Centric Reporting Awards** and **Accountability and Transparency Awards** to recognize outstanding Citizen-Centric Reports of Government of Guam entities.



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. Our goal is to offer CPEs at these meetings.

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"/>
<b>12/23/2020</b>	<b>Recycling / Christmas Activities</b>
01/27/2021	Robotics Process Automation / Blockchain
02/24/2021	Tax Updates / What You Should Know for Tax Year 2020
03/24/2021	CGFM Month / Professional Development
04/28/2021	Economic Outlook / State of Our Island's Economy
05/26/2021	Ethics in Government / Increasing Trust in Our Government
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 noon**. 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

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



**AGA & GSCPA**  
GUAM CHAPTER

**2021 VIRTUAL GUAM PROFESSIONAL DEVELOPMENT CONFERENCE**

agaguamchapter@gmail.com  
aga.guam.net  
AGA Guam Chapter  
@agaguamchapter  
CGFM

*Mark your calendar!*  
**YOU WON'T WANT TO MISS THIS.**

**05.24.21 to 05.28.21**

## WE ARE 5 MONTHS AWAY FROM THE 2021 GUAM PROFESSIONAL DEVELOPMENT CONFERENCE!

If you would like to be part of the planning committee or have any input for the conference, please contact our Education Director - Rodalyn Gerardo, or President - Pilar Pangelinan.

*Our next planning meeting will be on Saturday, January 9, 2020 at 2PM* via Zoom (link to be emailed).

50<sup>TH</sup> ANNIVERSARY CELEBRATION ACTIVITIES

Honoring Our Past
2020 Prof. John M. Phillips Excellence in Government Accountability Award (September 2020) <input checked="" type="checkbox"/>
Legacy of the AGA Guam Publication (April 2021)
Recognizing Our Present
Who's Who in Government Accountability ( <i>moved to January 2021</i> )
Recognition of entities for their Citizen-Centric Reports (CCRs) ( <i>moved to December 2020</i> )
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) <input checked="" type="checkbox"/>
Awarding recipients of the Herminia Dierking Scholarship (UOG) and the AGA Guam Chapter Scholarship (GCC) ( <b>October 2020</b> <input checked="" type="checkbox"/> and February 2021)
Hosting the 2021 Virtual Guam Professional Development Conference (May 2021)



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



**Congratulations!**  
**TO THE WINNERS OF THE BEST CCR AND THE ENTITIES RECOGNIZED FOR CONSISTENTLY ISSUING THEIR ANNUAL CITIZEN-CENTRIC REPORTS**

See page 11 for details. Visit <https://www.opaguam.org/audits-mandates/citizen-centric-reports-ccrs> to read Guam's entities CCRs.

## MEMBERSHIP HIGHLIGHTS

## MEMBERSHIP ANNIVERSARIES

# Congratulations

## DECEMBER ANNIVERSARIES

**32 YEARS****CARMINE SKEY OTEI**

DELOITTE

**30 YEARS****MIZPAH CASER WIEGAND, CPA**

DELOITTE

**22 YEARS****JOSE B. GUEVARA, III, CGFM**

PORT AUTHORITY OF GUAM

**12 YEARS****FRANCES DANIELI, CGFM**GUAM HOUSING AND URBAN RENEWAL  
AUTHORITY**RHONDA D. WONG**

DELOITTE

**11 YEARS****ROSALIA C. ABONALES**

UNIVERSITY OF GUAM

**KENNETH C. BORJA**

DEPT OF ADMINISTRATION

**MICHAEL CABRAL**

DEPT OF ADMINISTRATION

**TERA LYNN S. CAMACHO**

GUAM WATERWORKS AUTHORITY

**BLANCA EATA**

CALVOS INSURANCE UNDERWRITERS

**MARY GRACE V. EDROSA**

GUAM DEPT OF ADMINISTRATION

**NOEME R. JEREZA**

UNIVERSITY OF GUAM

**JOSEPHINE GUICO VILLANUEVA,****MBA, CGFM, CPA, CGMA**

GUAM VISITORS BUREAU

**4 YEARS****AMY CHO**

SORENSEN MEDIA GROUP

**FRANKLIN T. COOPER-NURSE**

GUAM DEPT OF EDUCATION

**LOURDES R. PEREZ**

GUAM DEPT OF EDUCATION

**CARMELA VI**

GUAM DEPT OF EDUCATION

**RAE AIKO S. DE SOTO**

GUAM DEPT OF EDUCATION

**1 YEAR****JONATHAN S. SARDOMA**

GUAM DEPT OF EDUCATION

**NEW MEMBER****JEREMY AUSTIN M. ZAMORA**

E-MEMBER/STUDENT

***Friendly Reminder...****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.*

# MEMBER SPOTLIGHT

Highlighting member achievements



## **RODALYN GERARDO, CIA, CGFM, CPA, CGAP, CGMA, CICA**

On October 26, 2020, Rodalyn started new job as Guam Community College's Vice President for Finance and Administration.



## **JERRICHO C. GARCIA, CPA**

On October 26, 2020, Jerricho joined Guam Housing and Urban Renewal Authority (GHURA) as an Accountant II.



## **FRANCES DANIELI, CGFM**

On November 17, 2020, Frances was appointed as GHURA's Deputy Controller.



## **MARIPAZ N. PEREZ, CGFM, CGAP, CICA, CIA, CFE**

On November 17, 2020, Maripaz was promoted as Guam Power Authority's Assistant Chief Financial Officer.



## **DOREEN T. CRISOSTOMO, PH.D, CGFM, CFE, CICA**

On December 16, 2020, Del. Michael San Nicolas recommended to the incoming Biden-Harris administration that it consider Dr. Crisostomo for the position of deputy director of the U.S. Office of Management and Budget.

## **OPEN CALL**

*Give the recognition they deserve. If you or your agency/company would like to share the spotlight on an outstanding Member, send us a picture and a write-up. We can feature promotions, achievements (certifications earned, completed trainings, etc.), and other highlights.*



# HOLIDAY GREETINGS

## FROM YOUR CHAPTER OFFICERS & CEC MEMBERS



I enjoy networking with our AGA community. It's people like you that make Christmas special and meaningful. Happy holidays!!!

**PILAR PANGELINAN**  
AGA PRESIDENT



It's because of members like you that we have an outstanding Chapter. We wish you good health, peace, and happiness this Christmas season.

**LLEWELYN TERLAJE**  
TREASURER-ELECT



HAPPY HOLIDAYS!  
WISHING EVERYONE A SAFE AND JOYOUS TIME.

**TALING M. TAITANO**  
50TH ANNIVERSARY  
COMMITTEE



WISHING YOU ALL A SAFE AND MERRY CHRISTMAS!

**LORBEA KIM**  
SCHOLARSHIP  
DIRECTOR



WISHING YOU ALL A SAFE HOLIDAY! KEEP SAFE AND STAY BLESSED.

**DOREEN T. CRISOSTOMO**  
ACCOUNTABILITY &  
PROGRAMS DIRECTOR



Thank you for all your contribution, time, and efforts to the profession and to AGA. Merry Christmas and Happy New Year and thank you for all your support throughout the year.

**MARIPAZ N. PEREZ**  
PRESIDENT-ELECT  
CERTIFICATION DIRECTOR



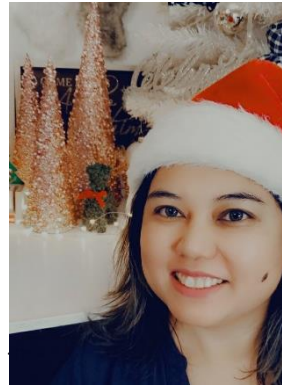
AGA Guam Chapter is a great network of professionals. It has been quite a year. I could not get through it without their encouragement and advice. Wishing you all a very Merry Christmas and Happy New Year!

**CLARIZA MAE G. ROQUE**  
WEBMASTER



Wishing all our members a Merry Christmas and Happy New Year! It is still an awesome time to be an AGA member and I am thankful for all of you sticking with us through the years. Let's keep moving forward into 2021!

**RACHEL F. CUBACUB**  
YOUNG PROFESSIONALS



Being in AGA provides a great opportunity to work with professionals and take part in organizing activities, which I enjoy. Hoping you are getting the best of your membership too. Wishing you all a very Merry Christmas and a Happy New Year! Stay Safe!

**DEBBIE MONTANO NGATA**  
IMMEDIATE PAST PRESIDENT  
NEWSLETTER EDITOR

## 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)

## CGFM UPDATES



Visit the [agacgfm.org](http://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 and include:

1. New requirement of 4 ethics hours per cycle (Section 2 of the CPE Requirements)
2. New limit of 20 hours in taxation per cycle (Section 12 of the CPE Requirements)

Clarifications and additional details were added to **existing** policies, including: the role of PCB and Office of Professional Certification (Section 1 and 11), hours not included in the first CPE cycle (Section 2), no-carry over policy (Section 5), grace period availability (Section 6), types of individual study programs (Section 10), CGFM program activities approved for CPE credit (Section 10), shorter list of examples of topics and subjects (Section 12), not counting programs that are less than 1 CPE (Section 14), and CPE credit for individual study programs (Section 14).

## Did You Know...

**CGFM Edition** 4 of 10

**What if I received my degree from a non U.S. college or university?** An evaluation report is required for foreign degrees. The evaluation report must be prepared by an organization that performs foreign educational credential evaluation services and is a member of either National Association of Credential Evaluation Services or the Association of International Credentials Evaluators. A course-by-course evaluation is not necessary.

**What is the required degree documentation for my CGFM application?** A copy of your official transcript from an accredited college or university is required before any CGFM Examinations can be taken. The official transcript must clearly state your name, the name of college or university, the fact that a degree (bachelor's or higher) was conferred, and the date the degree was awarded.

**Will AGA accept my unofficial transcript?** Unofficial transcripts and transcripts printed from the college/university website are not accepted.

**Can I use my CPA license or other professional certifications in lieu of submitting an official transcript?** CPA license or other professional certifications held are not acceptable as proof of degree.

**I'm still a student, can I take the CGFM exams?** If you are currently enrolled and are within one year of graduation with a bachelor's degree, you may be able to apply for the CGFM Program and start taking the CGFM Examinations before your degree is conferred.





and other member  
benefits

THE 2020 FALL ISSUE IS OUT!



## 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.

#### March Members Only Webinar

March 17 | 2:00–3:15 PM ET | 1.5 CPEs | 1.5 PDUs | FOS: PD

Program Level: Overview

Prerequisite: None

Advance Preparation: None required

Field of Study: Personal Development (PD)

How to Register

Online Registration Process

Online registrations are for this webinar only.



#### March Members Only Webinar

March 17 | 2:00–3:15 PM ET

### National Leadership Training

National Leadership Training (NLT) is the essential event for developing and training government financial professionals to excel as leaders in today's competitive market. Don't miss this opportunity to share best practices, find new solutions to challenges, network with peers and learn from the top financial management leaders and industry experts. This training offers up to 14 CPE hours. For the first time, NLT 2021 will be 100% virtual! NLT offers virtual attendance — from your home or office — so you don't have to miss out on this important leadership training event. Virtual attendance also offers up to 14 CPE hours.



#### Registration and fees

	Online	Email/mail
<b>AGA member</b>		
Early Bird (by Jan. 29)	\$300	\$325
Standard (after Jan. 29)	\$400	\$425
<b>Nonmember</b>		
Early Bird (by Jan. 29)	\$500	\$525
Standard (after Jan. 29)	\$600	\$625



### 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.

## LINKS AND RESOURCES. CONTINUED



Just released — AGA and AFERM 2020 ERM Workshop Summary Report

### December 18, 2020 Email from AGA National Office

Enterprise Risk Management (ERM) provides a better way to anticipate and manage risk across an organization. By integrating internal control and ERM programs, agencies can prioritize and respond to risks more effectively and efficiently. Integrating ERM and strategic planning can make strategic plans stronger while helping to focus limited resources on the risks that matter most.

Don't miss out! Download your free copy of this report summarizing panel and breakout discussions from the 2020 ERM Workshop. At this year's workshop participants gained valuable insights on integrating risk disciplines throughout an entire organization. The participants discussed ERM value, shared best practices from oversight entities for ERM implementation, and learned how to operationalize risk appetite statements. You too, can benefit from the workshop — by accessing this document!

#### To download the report:

1. Login in to your **My AGA account**.
2. Go to Research & Publications, then **Executive Reports** and click on **2020 ERM Workshop Report**.



**DID YOU KNOW, AGA HAS A PODCAST?**

**CLICK [HERE](#) TO LISTEN.**

"Accountability Talks" is a podcast focused on the government accountability community. These conversations are intended to enlighten and inspire you as you navigate your career, provide fascinating insights from government thought leaders and encourage you to take part in this vibrant community.

About the host: Paul Marshall, CPA, CGFM, CIA, CICA, PMP is a Vice President at the MIL Corporation and avid AGA member. He has worked in the government accountability world for 20 years supporting audits, audit readiness, financial reporting, accounting operations, process improvement, software implementation, enterprise risk management and pretty much anything else you can think of. Paul has also served on AGA boards at the Northern Virginia Chapter and National level and is passionate about sharing best practices in government accounting.

1	Episode 61: Blockchain for Grants
2	Episode 60: CGFM
3	Episode 59: Lease Standards
4	Episode 58: Foundations for Evidence-Based Policy Making Act Update
5	<b>Episode 57: The CARES Act</b>
6	Episode 56: AGA's Small Business Committee
7	Episode 55: The Ethics of AI
8	Episode 54: Credit Card Audit Innovations
9	Episode 53: Technology Business Management (TBM)
10	Episode 52: AGA National President



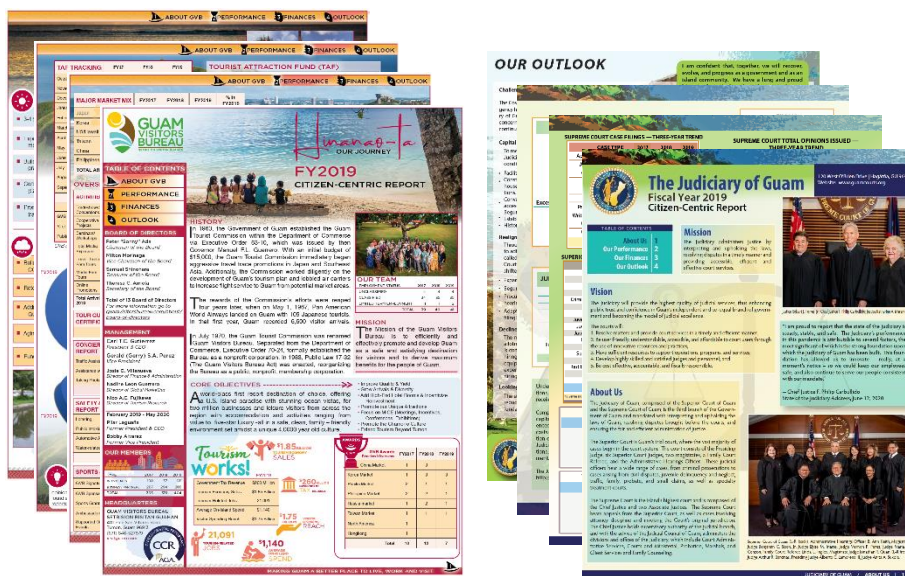
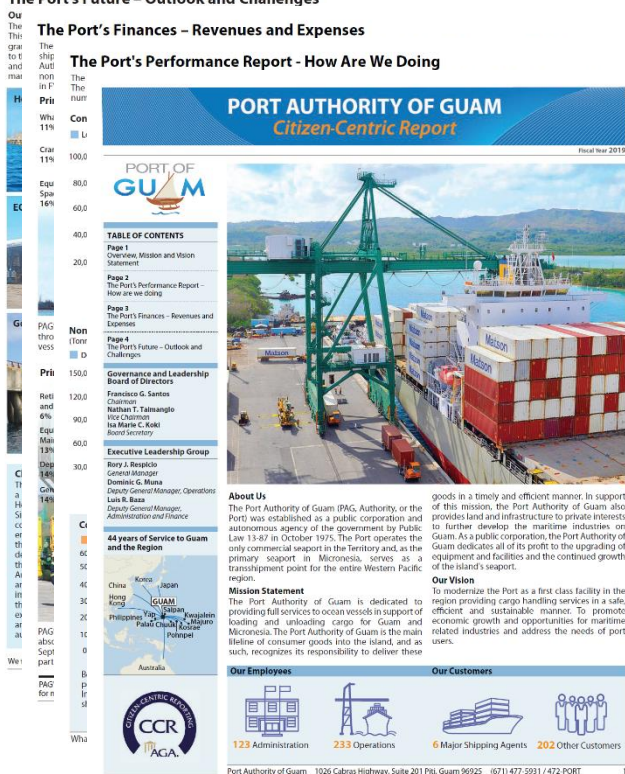
**FASAB'S LATEST NEWSLETTER**

The Federal Accounting Standards Advisory Board's latest newsletter is now available! Click [here](#) to read it.

## BEST CITIZEN-CENTRIC REPORT

to Port Authority of Guam, Guam Visitor's Bureau, and the Judiciary of Guam for earning the Best CCR Award for their FY 2019 CCRs.

## The Port's Performance Report - How Are We Doing?



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

## ACKNOWLEDGEMENTS

to the following entities for consistently preparing CCRs:

- Bureau of Budget and Management Research
- Bureau of Statistics and Plans
- Civil Service Commission
- Department of Public Health and Social Services
- Department of Public Works
- Department of Revenue and Taxation
- Department of Youth Affairs
- Government of Guam Retirement Fund
- Guam Behavioral Health and Wellness Center
- Guam Commission for Educator Certification
- Guam Community College
- Guam Contractors Licensing Board
- Guam Department of Education
- Guam Department of Labor
- Guam Economic Development Agency
- Guam Educational Telecommunications Corporation (PBS)
- Guam Election Commission
- Guam Energy Office
- Guam Fire Department
- Guam Housing Corporation
- Guam International Airport Authority
- Guam Legislature
- Guam Power Authority
- Guam Preservation Trust
- Guam Public Library System
- Gam Public Utilities Commission
- Guam Visitors Bureau
- Guam Waterworks Authority
- Judiciary of Guam
- Mayor’s Council of Guam
- Office of the Attorney General
- Office of the Public Accountability
- Port Authority of Guam
- Professional Engineers, Architects, and Land Surveyors
- Public Defender Service Corporation
- University of Guam

celebrating <sup>11</sup> 50 years



## CONTACT US

## OFFICERS

**President**

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

**President-Elect**

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

**Community Service**

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

**Education**

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

**Membership/Nominating**

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)  
 Alfredo Tionoso  
[alfredo.tinoso2@gmail.com](mailto:alfredo.tinoso2@gmail.com)

**50th Anniversary**

Vincent Jon G. Duenas  
[vjgduenas@hotmail.com](mailto:vjgduenas@hotmail.com)  
 Taling M. Taitano, CGFM, CPA  
[tmtaitano@gmail.com](mailto:tmtaitano@gmail.com)

