

guahan gasetta

GUÅHAN GASETA

NUMBER 05 | NOVEMBER 2020



Southern hills of Guam

IN THIS ISSUE:

President's Message_____	1
Upcoming Meetings and Events _____	3
Membership Highlights _____	5
CGFM Corner _____	8
Links and Resources _____	9
Research and Standards_____	10
Other Items _____	11
Contact us _____	12

president's MESSAGE

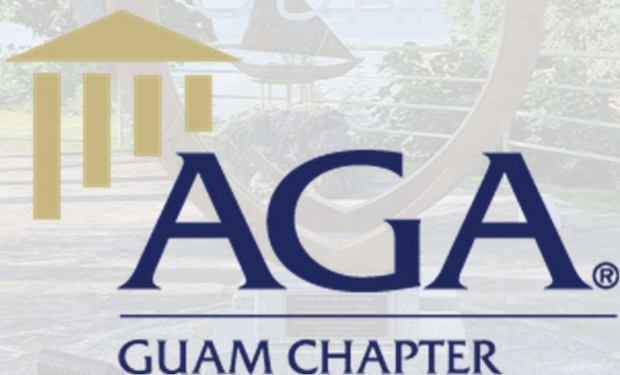
Happy Thanksgiving,

It has been a very busy month; I can't believe Thanksgiving is Thursday already. Thank you to Jason Katigbak, our guest presenter and Past President, for sharing his experience and expertise in enterprise resource planning. A shout out to our many contributors for our donation fund drives last month. We collected \$734.25 after fees.

Our Community Service Directors Margie and Vanessa will share how our funds were distributed and about our contribution to the Salvation Army as we will not be able to do the kettle bell ringing.

Please join us next month for our December 23rd Social Gathering. The Young Professionals committee is planning fun activities to get us into the holiday spirit and has some prizes. Also, our Accountability Chair, Dr. Doreen Crisostomo will be recognizing entities that have consistently published their annual "**Citizen-Centric Report**". We invested in beautiful plaques to award these standout organizations, be sure to check their CCRs out.

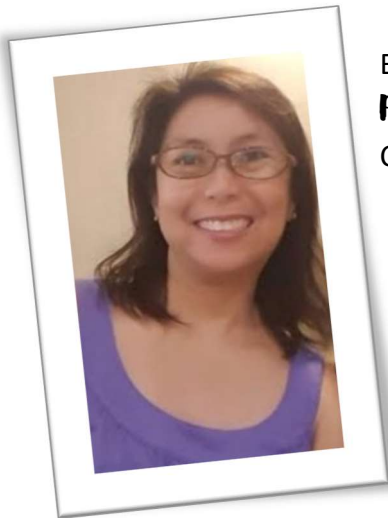
In January, we will continue our 50th Anniversary activities by *Recognizing the Present* with a "**Who's Who in Government Accountability**" -- publication of the biographies of government professionals whose mission is to advance government accountability. We will recognize individuals in GovGuam accounting, auditing, budgeting, finance, contract management, program management, grants management, and academia. Don't forget to help in our recruitment efforts, our goal is 50 new members.



PRESIDENT'S MESSAGE, CONTINUED

I want to close with a quote, from Mr. Fred Rogers ("Won't you be my neighbor," with his friendly face and calm voice) with the holiday season here, "There are three ways to ultimate success: The first way is to be kind. The second way is to be kind. The third way is to be kind."

Thank you and stay safe. Remember to always be kind.




Best regards,
Pilar Pangelinan
Chapter President

CALL FOR DONATIONS!

If you are able, all members are urged to please donate \$50 to fund our community service to the homeless or to the scholarship fund. This will be in lieu of service hours for the last 6 months.

We will be providing scholarships to deserving college students at our next membership meeting (Wednesday, October 28th).



Thank you Donors!

DONATIONS TO DATE TOTALED

\$734.25*

RECIPIENTS WILL BE DISCLOSED AT OUR NOVEMBER MEMBERSHIP MEETING

*NET OF FEES

UOG BA441-01 OPERATIONS
AND PROJECT MANAGEMENT
CLASS PRESENTS

Meeting with Great Minds: Leadership in Project Management

DECEMBER 07, 2020
8:30AM-12PM VIA ZOOM

PLEASE EMAIL ELIAS GUERRERO
(GUERREROE10947@GOTRITONS.UOG.EDU)
TO REGISTER!

— Invitation to join —

Invitation Message

Hafa adai!

The UOG BA441-01 Operations and Project Management class invites you to the ***Meeting with Great Minds: Leadership in Project Management webinar conference on December 7, 2020 from 8:30am-12pm via Zoom.*** We will be discussing topics such as leadership in times of crisis, the value of certification, as well as project management with several prominent guest speakers.

If you are interested in attending, please email **Elias Guerrero** at **guerrero10947@gotritons.uog.edu** to register.



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 noon.** Meeting invites will be sent to members at least two weeks in advance.

The AGA Guam Chapter will be holding its **November 2020 General Membership Meeting on Wednesday, November 25, 2020 via Zoom at 12:00 p.m.**

Our November guest Speaker is Jason Katigbak, IP&E Holdings LLC (Shell Guam) Deputy Chief Financial Officer regarding "ERP Implementation from a Finance Perspective - Takeaways and Critical Success Factors".

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



November General Membership Zoom Meeting

November 25, 2020
12:00 p.m. to 1:00 p.m.

TOPIC

"ERP Implementation from a Finance Perspective - Takeaways and Critical Success Factors"

SPEAKER

Jason Katigbak, IP&E Holdings LLC (Shell Guam) Deputy Chief Financial Officer

One (1) CPE will be provided for 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. 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
12/23/2020	AGA Christmas Party (coordinated by our Young Professionals Committee)
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 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

Guam Professional Development Conference Survey

We will be holding our 2021 Virtual Guam Professional Development Conference on May 24 - 28, 2021. As we continue to plan this virtual conference, we would like to ask for your assistance in taking our survey. The survey is set to where your answers will not be published nor will you be required to enter any identifiable information. **The link to the survey is: <https://www.surveymonkey.com/r/2BXZ86P>.**

The deadline for responses is Monday, November 30, 2020.

We look forward to your support in taking our survey.

GPDC Planning Meetings are held every second Saturday of the month at 2pm via Zoom. Please contact our Rodalyn Gerardo, Education Director, for more information.

50TH 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 (December 2020 → moved to January 2021)
Recognition of entities for their Citizen-Centric Reports (CCRs) (November 2020 → to be presented in December 2020)
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) (October 2020 <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.



Upcoming Events

- ★ ANNUAL CCR AND ACCOUNTABILITY & TRANSPARENCY AWARDS (DECEMBER)
- ★ WHO'S WHO IN GOVERNMENT ACCOUNTABILITY (JANUARY)

MEMBERSHIP HIGHLIGHTS

MEMBERSHIP ANNIVERSARIES

Congratulations

ON YOUR ANNIVERSARY!

30 YEARS

TODD S. SMITH, CPA

TODD S. SMITH CPA

9 YEARS

JANET TERLAJE DIRIGE

UOG - RESEARCH & SPONSORED PROGRAMS

7 YEARS

LARRISA A. LARSON

NORTHERN MARIANAS COLLEGE

2 YEARS

JANET L. TAITANO-ARROYO

GUAM WATERWORKS AUTHORITY

1 YEAR

DANICA ANNE I. BATAC

RESEARCH CORPORATION OF THE UOG

KAYO IKEHATA

DELOITTE AND TOUCHE LLP

EMI KONDO

DELOITTE AND TOUCHE LLP

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.

TO ALL OUR MEMBERS THAT HAVE SERVED

Happy Veteran's Day

THANK YOU FOR YOUR SERVICE!



MEMBERSHIP HIGHLIGHTS, CONTINUED

Name, nickname, designations

Pamela Peralta Taitano, Ed.D.

Why did you join AGA?

To enhance my professional knowledge and network

What do you like most about being in AGA?

Professional development and networking

Tell us a bit about yourself?

I have lived in Guam for the past 9 years, working in federal programs

What do you like most about what you do?

Assisting our University faculty and staff with their grant endeavors for our region

Interesting fact about yourself...

I speak 5 languages

Three words to describe yourself

Reflective; open-minded; adventurous

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

I am not designated as an "accountant" by trade, but I have learned to appreciate the necessity of understanding the nuances of accounting principles and governance

Meet our member...

“ ...I HAVE LEARNED TO APPRECIATE THE NECESSITY OF UNDERSTANDING THE NUANCES OF ACCOUNTING PRINCIPLES AND GOVERNANCE ”



PAMELA PERALTA TAITANO, ED.D.
ICBB, CSSBB, SMPS, CBA
INTERIM DIRECTOR, CONTRACTS AND GRANTS - UOG
MEMBER SINCE OCTOBER 2020

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

I love to watch documentary; read biographies; and try new cuisines

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

To learn from others and be open to change

WE WANT TO HEAR FROM YOU!

PLEASE CLICK [HERE](#) TO FILL OUT A GOOGLE FORM TO BE FEATURED IN OUR FUTURE NEWSLETTERS! OR SEND YOUR REPLIES TO THESE QUESTIONS TO OUR NEWSLETTER EDITOR, DEBBIE NGATA.

MEMBERSHIP HIGHLIGHTS, CONTINUED

Meet our member...

“JOINING AGA WILL BE A LOT OF HELP FOR ME IN TERMS OF NETWORKING OPPORTUNITIES, ACCESS TO SOME TRAININGS AND MOST SPECIALLY TO MEET AND LEARN FROM OTHER PEOPLE THAT WILL HELP AND ADVANCE MY CAREER”



ELLAINE GRACE B. SANTAYANA
TARIFF TECHNICIAN – PORT AUTHORITY OF GUAM
MEMBER SINCE SEPTEMBER 2020

Tell us a bit about yourself?

I migrated to Guam 4 years ago, I earned my bachelor's degree in the Philippines and I'm working at Port Authority of Guam as Tariff Technician.

What do you like most about what you do?

I like how I learned the Port's operation, every day is always a challenging for me because I always want myself to become better and effective for what I am doing.

Interesting fact about yourself...

I love cooking, that is my stress reliever.

Name, nickname, designations

Elaine Grace B. Santayana, LHENG, Tariff Technician

Why did you join AGA?

Joining AGA will be a lot of help for me in terms of networking opportunities, access to some trainings and most specially to meet and learn from other people that will help and advance my career.

What do you like most about being in AGA?

That I can interact with other people with the same field of interest and the privileged access to some conference that can build my skills.

Three words to describe yourself

Friendly, Simple and Humble.

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

Maybe I am a Pastry Chef right now.

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

My favorite food is Kare- Kare, you are the reason by Calum Scott is my favorite song, Yellow and Purple for my favorite color and nothing hill for the movie.

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

I just join AGA so maybe my advice is to attend the meetings to be able to learn from the guest speakers, build your skills and for career advancement as well. There's a lot of privileged and resources that AGA has to offer.

CGFM CORNER

**Get started on your
CGFM
today!**

Learn more about the value and benefits of CGFM through a short video [here](#).

Get started today!

www.agacgfm.org/CGFM

Did You Know... CGFM Edition 3 of 10



What if I request for an eligibility extension and I have not passed any exams?

Extensions will not be granted to individuals who have not passed at least one of the CGFM examinations.

What does the AGA Code of Ethics cover?

The AGA members and non-members who hold the Certified Government Financial Manager certification exercise the highest quality of performance and help earn and maintain public confidence in the accountability profession. The Chapter's Code of Ethics (the Code) sets a minimum standard of behavior and creates an expectation that AGA members and non-member CGFMs will conduct themselves in an ethical and professional manner. AGA members and non-member CGFMs agree to adhere to the Code of Ethics. The Code consists of Four Principles with underlying rules supporting each Principle.

Principle 1: AGA Members and CGFMs Shall Serve and Support the Public Interest.

Principle 2: AGA Members and CGFMs Shall Maintain the Highest Standards of Professionalism and Integrity.

Principle 3: AGA Members and CGFMs Shall Remain Objective in Carrying Out their Duties and Responsibilities.

Principle 4: AGA Members and CGFMs Shall Carefully Maintain and Protect Confidential Information.

Who does the Code of Ethics apply to?

The Code of Ethics applies to AGA members and non-member CGFMs. They also apply to CGFM candidates.

What do I need to have before I can take the CGFM examinations?

To take any of the CGFM examinations, candidates must have a bachelor's degree from an accredited college or university.

What university will be accepted for my CGFM application?

Your degree must be from a U.S. college or university, accredited by one of the regional or national accrediting agencies recognized by the U.S. Department of Education. The college or university must have been accredited at the time your degree was 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

... free learning opportunities throughout the year. Members-only webinars are one hour long and offer one CPE.

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.

Group registration is not available for these webinars. [Join AGA today](#) to earn free CPEs!



Personal Development
December 16 | 1:00–2:15 PM ET

learn more
and register

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.

RESEARCH AND STANDARDS

GASB Proposes New Lease Accounting Guidance For Federal Entities

On November 17, 2020, the Governmental Accounting Standards Board (GASB) issued an exposure draft of proposed implementation guidance on a number of topics, including leases and fiduciary activities.

The Implementation Guidance Update - 2021 contains Q&A guidance addressing the application of GASB standards primarily on lease accounting and fiduciary activities. It also proposes amendments to some previously issued implementation guidance.

When GASB proposes new or updated guidance, it's based on:

- ★ Application issues are raised during due process on GASB statements;
- ★ Questions the board receives throughout the year, primarily from governments and auditors; and,
- ★ Topics identified by members of the Governmental Accounting Standards Advisory Council and other stakeholders.

The board is looking for stakeholder feedback on the proposed guidance by Feb. 15, 2021. Details on how to comment are included at the beginning of the exposure draft.

Copy of the Implementation Guidance Update - 2021 can be obtained in the GASB website www.gasb.org/exposure-documents.

CONGRATULATIONS

TO THE GUAM POWER AUTHORITY AND THE UNIVERSITY OF GUAM FOR RECEIVING THE CERTIFICATE OF EXCELLENCE FROM AGA NATIONAL*

* Note these agencies have had their CCRs reviewed and awarded, others may be pending review. For CCRs submitted to National click [here](#).



OUR CHAPTER CCR HAS ALSO BEEN RELEASED.
CLICK HERE TO VIEW IT.

Happy Thanksgiving!

★ STAY SAFE THIS HOLIDAY SEASON ★

- Host a virtual Thanksgiving meal with friends and family who don't live with you.
- Schedule a time to share a meal together virtually.
- Have people share recipes and show their turkey, dressing, or other dishes they prepared.
- Watch movies, sports, or other television shows at home.
- Find a fun game to play.
- Safely prepare traditional dishes and deliver them to family and neighbors in a way that does not involve contact with others (for example, leave them on the porch).
- Participate in a gratitude activity, like writing down things you are grateful for and sharing with your friends and family.

WEAR A MASK IF YOU HAVE GUESTS IN YOUR HOUSEHOLD

- Face masks must be worn by all individuals with the exception of children under the age of 2 or anyone who has difficulty breathing or a history of trouble breathing.
- Make sure the mask covers your nose and mouth and secure it under your chin.
- Make sure the mask fits snugly against the sides of your face.
- Store your mask safely away while eating and drinking.

STAY AT LEAST 6 FEET AWAY FROM OTHERS WHO LIVE OUTSIDE OF YOUR HOUSEHOLD

- Remember that some people without symptoms may be able to spread COVID-19.
- Keeping 6 feet away from others is especially important for people who are at higher risk of getting very sick.

WASH YOUR HANDS

- Wash hands often with soap and water for at least 20 seconds.
- Keep hand sanitizer with you and use it when you are unable to wash your hands.
- Use hand sanitizer with at least 60% alcohol.

ATTENDING A GATHERING

In addition, the following preventive measures are recommended:

- Bring your own food, drinks, plates, cups, and utensils.
- Avoid going in and out of the areas where food is being prepared or handled, such as in the kitchen.

HOSTING A THANKSGIVING GATHERING

If having guests to your home, be sure that people follow the steps that everyone can take to make Thanksgiving safer. Other steps you can take include:

- Have a small outdoor meal with no more than 5 people who do not live in your household.
- Have conversations with guests ahead of time to set expectations for celebrating together.
- Clean and disinfect frequently touched surfaces and items between uses.
- If celebrating indoors, make sure to open windows to bring in fresh air.
- Limit the number of people in food preparation areas.
- If sharing food, assign one person to serve food.
- If self-serve, then have an adequate number of single-use utensils for each person to use for each dish; a receptacle should also be accessible and available to hold all used utensils.
- Use single-use articles, such as disposable containers, paper plates, and plastic utensils.

The public is reminded to ensure that all other DPHSS guidancememoranda and minimum requirements must be followed.

For additional questions, please contact the Division of Environmental Health at 300-9579, 8:00am to 5:00pm, Monday through Friday.

CONTACT US

OFFICERS

President

Pilar Pangelinan
pangelipc638@yahoo.com

President-Elect

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

Communications-Website

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

Communications-Newsletter

Debbie Ngata
debgata@gmail.com

Community Service

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

Education

Rodilyn 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

Program Director

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
 Alfredo Tionoso
alfredo.tinoso2@gmail.com

50th Anniversary

Vincent Jon G. Duenas
vjgduenas@hotmail.com
 Taling M. Taitano, CGFM, CPA
tmtaitano@gmail.com

