

# guahan gasetta

## GUÅHAN GASETA

NUMBER 03 | SEPTEMBER 2020



*An evening in Pohnpei.*

### IN THIS ISSUE:

President's Message_____	1
Upcoming Meetings and Events _____	3
Membership Highlights _____	5
CGFM Corner _____	8
Links and Resources _____	9
50 <sup>th</sup> Anniversary Activities _____	10
John M. Phillips _____	13
Contact us _____	20

## president's MESSAGE

September 21, 2020

Hafa Adai,

**“Three Cheers for 50 Years”** this month is our founding month. At our chapter meeting on September 23, we will be recognizing the nominees for the Professor John Phillips Excellence in Government Accountability and awarding the winner. We received five nominations:

- Dan Fitzgerald, Deloitte and Touche LLP and member for 21 years.
- Miguel Bordallo, Guam Waterworks Authority
- Carmen Kwek Santos, posthumous Guam Community College and member for 13 years.
- F. Philip Carbullido, Judiciary of Guam
- Dafne Mansapit -Shimizu, Department of Revenue and Taxation



## PRESIDENT'S MESSAGE. CONTINUED

We also have another free CPE opportunity from our Research and Standards Committee Chair Rizalito Paglingayen on "Government Accounting and Auditing Updates (including impacts of COVID-19 on governmental entities)".

Our Scholarship Committee opened the Herminia Dierking Scholarship for UOG students and the AGA Guam Chapter Scholarship opportunities earlier this month and hope to present the winners at the October 28<sup>th</sup> membership meeting. We will also have our new senatorial candidate forum. We want our members to be aware of who the new candidates are and what they represent.

As everyone remembers, our scholarships are funded with the funds raised by the Annual 5K Run. Due to COVID, this year's event was cancelled. We are hoping that members who are able -- donate \$50 instead to fund our community service to the homeless or to the scholarship fund. This will be in lieu of your service hours for the last 6 months. Let's aim for \$5,000 before October 15. Please send your donation to our Post Office Box 1124 Hagatna, Guam 96932.



Thank you for your participation,

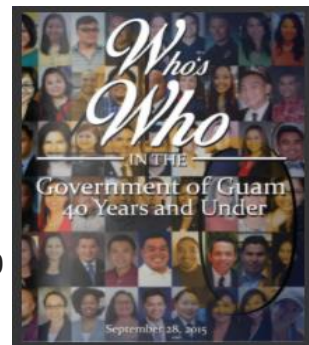
**Pilar Pangelinan**

Chapter President

Click [here](#) to watch the AGA Guam Chapter's 45 Years of Excellence Video.



Click [here](#) to view the AGA Guam Chapter's Who's Who in the Gov't of Guam: 40 Years and Under.



Scenic view in Pohnpei.



## 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 **September 2020 General Membership Meeting on Wednesday, September 23, 2020 via Zoom at 12:00 p.m.** Please download the free Zoom app on your desktop computer, laptop, mobile phone, etc. to make attending the virtual meeting easier. The Zoom link will be provided beforehand.

Our guest speaker is **Rizalito Paglingayen**, Senior Manager at Ernst & Young LLP, regarding **Government Accounting and Auditing Updates (including impacts of COVID-19 on government entities)**. One (1) CPE will be provided for all attendees.

We will also be awarding and presenting the **2020 Professor John M. Phillips Excellence in Government Accountability Award.**



**September General Membership Zoom Meeting**  
September 23, 2020  
12:00 p.m. to 1:00 p.m.

#### TOPIC

**"Government Accounting and Auditing Updates (including impacts of COVID-19 on governmental entities)"**

#### SPEAKER

**Rizalito Paglingayen, Ernst & Young LLP Assurance Senior Manager**

One (1) CPE will be provided for attendees.

*While we miss seeing you in person, safety is our priority...*

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. The AGA Guam Chapter is working to offer CPEs for 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 Dr. Doreen Crisostomo (Programs Director) or Pilar Pangelinan (Chapter President). 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>
<b>09/23/2020</b>	<b>Government Accounting and Auditing Updates</b>
10/28/2020	Candidate Forum Senator / Congress
11/25/2020	ERP Computer Software and Application
12/23/2020	AGA Christmas Party (coordinated by JAS)
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)



**2021 VIRTUAL GUAM PROFESSIONAL DEVELOPMENT CONFERENCE**

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

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

**05.24.21 to 05.28.21**

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 our Chapter President, Pilar Pangelinan. Our next planning meeting will be on Saturday, October 3, 2020 at 2PM via Zoom (link to be emailed).

\\AGA PLANNING COMMITTEE MEETING\\

SAT // OCT 3 2020 //

**GPDC**

*planning meeting*

2PM TO 3PM · ZOOM MEETING INVITE TO BE EMAILED · CONTACT RODALYN FOR DETAILS.



## FLASHBACK TO THE 2018 GPDC AT THE WESTIN RESORT GUAM



## MEMBERSHIP HIGHLIGHTS

### MEMBERSHIP ANNIVERSARIES

*Congratulations*  
ON YOUR ANNIVERSARY!

#### 21 YEARS

LEE H. VENSEL, CPA  
DELOITTE AND TOUCHE LLP

#### 19 YEARS

YUKARI B. HECHANOVA, CGFM, CPA, CIA  
GUAM MEMORIAL HOSPITAL AUTHORITY

#### 16 YEARS

DEBORAH HARTZLER, CPA  
DELOITTE AND TOUCHE LLP

#### 11 YEARS

JOY V. BULATAO, CGFM  
GUAM DEPARTMENT OF EDUCATION

#### DEBBIE C.M. NGATA

GUAM DEPARTMENT OF EDUCATION

#### 10 YEARS

JOSEPHINE C. MENDOZA  
DELOITTE AND TOUCHE LLP

#### ALMA M. TO

DELOITTE AND TOUCHE LLP

#### 6 YEARS

JOANNE S. PARAISO  
MARIANAS VISITORS AUTHORITY

#### 4 YEARS

RITZMAR C. ERNI  
CALVOS INSURANCE UNDERWRITERS, INC.

#### 2 YEARS

MARY JANE M. BUGAAY  
DELOITTE AND TOUCHE LLP

#### 1 YEAR

MICHELLE A. PUNO  
UNIVERSITY OF GUAM

### THANK YOU TO OUR MEMBERS

FOR YOUR CONTINUED SUPPORT IN OUR CHAPTER!

*50 years of advancing Government  
accountability and counting...*

## *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.*



## MEMBERSHIP HIGHLIGHTS. CONTINUED

Name, nickname:

***Odeth Bealiah F. Ignacio  
(Odi / Ode / Beah)***

Why did you join AGA?

***I joined AGA to be exposed to the educational and networking opportunities AGA is able to offer.***

What do you like most about being in AGA?

***I like how I can meet a diverse group of individuals within the accounting profession.***

Tell us a bit about yourself?

- ***I migrated to Guam when I was eight years old.***
- ***I had my first job at the Hilton Guam Resort & Spa as a fitness attendant and camp counselor.***
- ***I graduated from Okkodo High School.***
- ***I earned my bachelor's degree in accounting from the University of Guam.***

What do you like most about what you do?

***I like how I can gain insight on the government's operations and accounting processes.***

Interesting fact about yourself...

***I feed 12 cat-friends daily, free of charge...***

## Meet our new member...



**“TAKE ADVANTAGE OF THE MONTHLY MEETINGS BECAUSE IT'S A SOURCE OF PROFESSIONAL DEVELOPMENT AS FEATURED GUEST SPEAKERS SHARE VALUABLE INFORMATION WHICH EVERY MEMBER CAN LEARN FROM.”**

**ODETH BEALIAH F. IGNACIO  
ACCOUNTANT I  
DEPARTMENT OF ADMINISTRATION  
YOUNG PROFESSIONAL MEMBER SINCE AUGUST 2020**

Three words to describe yourself...

***Eager, Simple, Friendly***

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

***If I did not get into accounting, I would have been a civil engineer.***

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

- ***Food: Chicken and Empanada (I always try to purchase one from Foody's before going to work)***
- ***Song: Mine by Phoebe Ryan***
- ***Color: Green***

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

***Take advantage of the monthly meetings because it's a source of professional development as featured guest speakers share valuable information which every member can learn from. As Steve Jobs said, "Stay hungry. Stay foolish. Never let go of your appetite to go after new ideas, new experiences, and new adventures."***

## WE WANT TO HEAR FROM YOU!

PLEASE CLICK [HERE](#) TO FILL OUT A GOOGLE FORM TO BE FEATURED IN OUR FUTURE NEWSLETTERS! **PARTICIPANTS WILL BE ELIGIBLE FOR A RAFFLE FOR AN AGA PRIZE PACKAGE!**

## MEMBERSHIP HIGHLIGHTS. CONTINUED

## Meet our new member...

“ I HEARD ABOUT THE AGA FROM MY TEACHER AND I THOUGHT IT IS GREAT SINCE I CAN GET UPDATES OR INFORMATION RELATED TO ACCOUNTING AFTER I GRADUATE FROM NMC. ”



SUA KIM  
STUDENT  
NORTHERN MARIANAS COLLEGE  
E-MEMBER SINCE AUGUST 2020

Name:

*Sua Kim*

Why did you join AGA?

*I heard about the AGA from my teacher, and I thought it is great since I can get updates or information related accounting after I graduate from NMC.*

What do you like most about being in AGA?

*What I like most about being in AGA is social networking through AGA chapters and monthly meetings. I believe I will be able to get lots of information from this meeting.*

Tell us a bit about yourself?

*I'm a senior at Northern Marianas College and currently majoring in a B.S.B.M Accounting Concentration.*

What do you like most about what you do?

*One thing I like from what I do is organizing the To Do List. At the beginning of the week, I like to write down all the things I have to do throughout the week on my scheduler and cross them out as I finish them.*

Interesting fact about yourself...

*I love to watch or read about new devices, especially related to smartphones.*

Three words to describe yourself...

*Caring, Open-minded, Calm*

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

*If I didn't get into accounting, I would have been a simultaneous interpreter.*

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

*Color: Blue*

*Holiday: New Years Day*

*Hobby: read*

## IN CASE YOU DIDN'T KNOW...

THE AGA GUAM CHAPTER CONSISTS OF MEMBERS NOT ONLY FROM THE ISLAND OF GUAM. BUT ALSO THE FEDERATED STATES OF MICRONESIA. THE REPUBLIC OF PALAU. AND NOW THE COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS.

*Hafa adai*

*Kaselehlie*

*Alii*

## CGFM CORNER

# Did you know...

# CGFM

## edition

As we celebrate our Chapter's 50<sup>th</sup> Year Anniversary, we will share 50 bits of CGFM information over the next 10 issues of the GUÅHAN GASETA. ENJOY!

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

Get started today!

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



### What is CGFM?

Certified Government Financial Manager® (CGFM®) is a professional certification awarded by AGA, demonstrating competency in governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.



**How do you become a CGFM?** To earn the CGFM, you must fill out an online application and meet the following requirements:

- Ethics — read and agree to abide by AGA's Code of Ethics
- Education — have a bachelor's degree in any subject area from an accredited U.S. college or university
- Examinations — pass three comprehensive CGFM examinations
- Experience — have at least two years of professional-level experience in government financial management



### How do I apply for the CGFM Program?

Submit a CGFM program application form and fee online at <https://www.agacgfm.org/CGFM-Certification/Apply.aspx>



### How much is the CGFM application fee?


The non-refundable CGFM application fee is \$70 for AGA members (\$33 for student members), \$99 for nonmembers.



### Do I have to be an AGA member to apply for the CGFM?

No. AGA membership offers many valuable benefits, but it is not required for the CGFM designation.


With the ongoing pandemic, there are currently two available testing options: 1) Online Exams – OnVUE and 2) Pearson Vue Guam (Tamuning). **Please be sure to check for updates as changes occur due to the ever-changing situation.** Should you have any questions, please contact our certification directors, Maripaz Perez or Mercedes Poliarco.



**ONLINE EXAMS - ONVUE**

Take your CGFM exams conveniently from home through OnVUE online proctoring. A live proctor will monitor you through the webcam on your workstation to provide a secure exam experience.

**TESTING OPTION #1**



**PEARSON VUE GUAM (TAMUNING)**

Pearson Vue Guam is now open for testing. You may schedule your exams online, but please note that appointment availability is limited. The center's current health and safety measures limits test takers to four (4) and hours of operation are limited on specific days.

**TESTING OPTION #2**





# AGA® RESOURCES

and other member  
benefits



## 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.*



### SAVE the DATE: November 18, 2020

The Financial Systems Summit (FSS) is now the Technology & Transformation Summit (TTS), renamed to better reflect the broader scope of topics included in the program!

### 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!

1.5 CPE AUDG ☆  
COVID-19 Series  
October 13 | 2:00-3:15 PM ET

learn more  
and register

1.5 CPE PD ☆  
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.



November 18 | Virtual | 8 CPEs

### Registration and fees

	Virtual
AGA member	
Government Employees	Comp
Private Employees	Comp
Nonmember	
Government Employees	\$125
Private Employees	\$249

*celebrating 50 years*

## **AGA GUAM CHAPTER CELEBRATES 50 YEARS OF EXCELLENCE**

The Association of Government Accountants (AGA) Guam Chapter is proud to announce its 50<sup>th</sup> anniversary since its charter as an organization in September 1970. The mission of the AGA Guam Chapter is to foster learning, certification, leadership, and collaboration for professionals and stakeholders committed to advancing government accountability.

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

### ***Honoring Our Past...***

- ★ By presenting the recipient of the **2020 Prof. John M. Phillips Excellence in Government Accountability Award** -- This annual award recognizes a government professional who exemplifies and promotes excellence in government, outstanding leadership, high ethical standards, and innovative management. The award is named after a charter member of the AGA Guam Chapter. (September 2020)
- ★ By honoring the **“Legacy of the AGA Guam Chapter”** with the publication of the organizations contributions to the accountability profession, including the profiles of the Chapter’s 50 Past Presidents. (April 2021)

### ***Recognizing Our Present...***

- ★ By publishing the **“Who’s Who in Government Accountability”** -- A publication of the biographies of government professionals whose mission is to advance government accountability. Individuals in GovGuam accounting, auditing, budgeting, finance, contract management, program management, grants management, and academia will be recognized. (December 2020)
- ★ By recognizing the entities that have consistently published their annual **“Citizen-Centric Report”** -- A four-page, understandable report intended to communicate the activities between the government and their citizenry. (November 2020)
- ★ By recognizing the **“AGA Guam Chapter’s Certified Government Financial Managers”** -- A professional certification awarded by AGA that demonstrates competency in governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state, and local levels. (March 2021)

## AGA GUAM CHAPTER CELEBRATES 50 YEARS OF EXCELLENCE

### *Preparing For Our Future...*

- ★ By identifying “*GovGuam 50 Under 40: Emerging Leaders in the Government of Guam*” (October 2020) -- A publication highlighting GovGuam employees 40 years and younger that have exhibited emergence as a leader in their respective organizations and our island.
- ★ By awarding the recipients of the *Herminia Dierking Scholarship* and *AGA Guam Chapter Scholarship* to University of Guam and Guam Community College students. (October 2020 and February 2021)
- ★ By hosting the “*2021 Virtual Guam Professional Development Conference*” -- AGA Guam Chapter’s Biennial Conference that features national and local speakers. (May 2021)

*“Our organization is excited to celebrate its rich history of public service to the accounting and accountability professions here on Guam and in Micronesia with our planned activities. We have put together a program that honors our past, recognizes our present, and prepares for our future,”* stated Pilar Pangelinan, AGA Guam Chapter President.

*“The AGA Guam Chapter has a deep history of active leaders and members who have not only contributed to the success of the Guam Chapter, but have also contributed to the success of our community,”* stated Taling Taitano, AGA Guam Chapter 50<sup>th</sup> Anniversary Co-Chairperson and one of the longest-serving members. *“In honor of all of them, we celebrate 50 years of excellence.”*

To learn more about the AGA Guam Chapter, its history, leaders, members, events, and community service projects, please visit the AGA Guam Chapter website at [aga.guam.net](http://aga.guam.net).



*celebrating 50 years*



PROUDLY CELEBRATING YEARS  
**50**  
YEARS  
1970-2020



## Did You Know...

John M. Phillips, a charter member of the AGA Guam Chapter, was a well-respected and staunch supporter of accounting and accountability in Guam and the Pacific. Mr. Phillips worked in the federal government and academia during the infancy stages of the accounting profession in Guam and is recognized as the original "Godfather of Accounting" in Guam. His physical presence will be missed, but the indelible mark he has made in our community will remain.

*Celebrating our Past, Igniting our Future...*

*Celebrate*  
WE NEED YOUR  
FEEDBACK  
50 YEARS

WE WOULD LOVE  
TO HEAR FROM  
YOU AS WE  
CELEBRATE OUR  
**50 YEARS!**

Do you have any interesting AGA trivia to share?

How many AGA 5k shirts do you have? Think you have the most? Send us a picture of you and your shirt collection.

Have any pictures you want to share from past AGA events? Email us and we can feature it in our future newsletters (be sure to identify who is in the picture, when it was taken and what the event was for).

Have a favorite memory of AGA, tell us all about it.



*celebrating 50 years*

**JOHN M. PHILLIPS****“GODFATHER OF ACCOUNTING”**

In September 1970, 20 individuals met for the first time to form the Guam Chapter of the Association of Government Accountants. Among them was charter member, John M. Phillips. Originally from New York, Mr. Phillips arrived on Guam as a United States Marine Corps Officer in March 1958. He was a Management Analyst of O&R Department Naval Air Station Alameda in 1962-1966 and was the Comptroller Officer in charge of construction on Guam in 1966-1987. Soon after, Mr. Phillips joined the University of Guam as an Associate Professor of Accounting.

During his time at the University of Guam, Professor Phillips journeyed through a 22-year career molding the minds of Guam and Micronesia's public and private accountants, auditors, budget, management, and financial analysts. In 1991, he established the Junior Accountants Society and served as an advisor. Having served as the Treasurer of the UOG Board of Regents in 1982-1987, he received Resolution 87-23 for Dedicated & Outstanding Service to UOG. He also received the Distinguished Alumni Award in 2004. His tenure at UOG, his continued involvement and dedication as an AGA member, and his service overall in the accounting profession made him be recognized by his peers as an original “Godfather of Accounting” on Guam.

Since the AGA Guam Chapter's establishment in September 1970, Prof. Phillips dedicated his career to AGA and the accounting profession. As an AGA member, he was an active participant in the chapter executive committee, taught courses, and attended nearly every chapter meeting and annual Professional Development Conference. He served as president of the Chapter three different times, and worked with AGA's Hawaii Chapter to establish the Pacific Rim Region. He continuously chaired the Education Committee until his retirement. He was instrumental in bringing AGA's Certified Government Financial Manager courses to Guam and helping the chapter earn the prestigious National Award for Education for Program Years 2008 and 2009 and was awarded the National Chapter Service Award in 2005. Prof. Phillips has also served as Regional Vice President and a Regional Education Coordinator. Prof. Phillips has also been a member of the Guam Society of Certified Public Accountants, Guam Chapter National Association of Retired Federal Employees, Guam Civil Service Commission, and many other organizations.

In Chapter Year 2011-2012, the AGA Guam Chapter established the Professor John M. Phillips Excellence in Government Accountability Award, an annual award recognizing a government professional who exemplifies and promotes excellence in government, outstanding leadership, high ethical standards, and innovative management, much like Prof. Phillips did throughout his career. The AGA Guam Chapter is honored to recognize Prof. Phillips for his contributions to advancing government accountability in the Pacific region. We continue to honor his legacy by recognizing exceptional individuals dedicating their careers to advancing government accountability.





PROFESSOR JOHN M. PHILLIPS EXCELLENCE IN  
GOVERNMENT ACCOUNTABILITY AWARD – PAST RECIPIENTS

**Professor John M. Phillips Excellence in  
Government Accountability Award  
Past Recipients**

<p><b>2012</b></p>  <p>Doris Flores Brooks CPA, CGFM Public Auditor Office of Public Accountability</p>	<p><b>2013</b></p>  <p>Mary A. Y. Okada Ed.D. President Guam Community College</p>	<p><b>2014</b></p>  <p>Vicente "ben" C. Pangelinan (Posthumous) Senator and Former Speaker Guam Legislature</p>	<p><b>2015</b></p>  <p>Taling M. Taitano CPA, CGFM Deputy Superintendent Department of Education</p>	<p><b>2016</b></p>  <p>Robert J. Torres, Jr. Chief Justice Unified Courts of Guam</p>
<p><b>2017</b></p>  <p>Benjamin J.F. Cruz Speaker Guam Legislature</p>	<p><b>2018</b></p>  <p>Joanne M.S. Brown General Manager Port Authority of Guam</p>	<p><b>2019</b></p>  <p>Jon J.P. Fernandez Superintendent Department of Education</p>	<p><b>2020</b></p> <div> </div> <p><b>Prof. John M. Phillips Excellence in Government Accountability Nominees</b></p>	

PROFESSOR JOHN M. PHILLIPS EXCELLENCE IN  
GOVERNMENT ACCOUNTABILITY AWARD – 2020 NOMINEES

The following are the 2020 Nominees for the John M. Phillips Excellence in Government Accountability Award. This annual award recognizes the cumulative achievements of a government professional that has, throughout his/her public career, served as a role model for others and has consistently exhibited the highest personal professional standards. Nominees can be federal, local, or state government employees, elected or appointed officials, or private sector employees in Guam.



## PROFESSOR JOHN M. PHILLIPS EXCELLENCE IN GOVERNMENT ACCOUNTABILITY AWARD – 2020 NOMINEES



**F. Philip Carbullido**  
**Chief Justice**  
**Supreme Court of Guam**

Throughout his career, F. Philip Carbullido has consistently fought to make government more accountable to the People of Guam, but most importantly, ensure there is public trust and confidence in the Judiciary.

With over 40 years of work experience in the public and private sector, Carbullido is currently serving his fourth term as Chief Justice of the Guam Supreme Court. Having been appointed in 2000, Carbullido has been a Justice of the Supreme Court for 20 years and holds the distinction of leading the Judicial Branch of Guam when a Unified Judiciary was reorganized as the third and coequal, independent branch of the Government of Guam. As an independent branch, the Judiciary would be more capable of safeguarding individual rights and liberties, which history instructs must be immune from political instability.

Prior to serving in the Judicial Branch, Carbullido served as private practitioner for 21 years, legal counsel to the Airport Authority, Port Authority, University of Guam, Guam Preservation Trust, and as an Assistant Attorney General with the local Department of Law. He was also legislative counsel to the 17th Guam Legislature and legal counsel to the Committee on Health, Ecology and Welfare of the 21st and 22nd Guam Legislature as well as the Committee on Tourism and Transportation in the 22nd and 23rd Guam Legislature. Justice Carbullido also served as a board member of the Guam Finance Commission and was chairman of the Democratic Party of Guam for three terms. Prior to his nomination to the Bench, he was a member of the Piti Parish Council, the Guam Visitor Industry Education Council and the Guam Hemophilia Foundation.

Chief Justice Carbullido graduated from Father Duenas Memorial School in 1971, the University of Oregon in 1975, and received his Juris Doctor from the University of California, Davis in 1978. He is married to Fay Diana Garrido and they have four children: Brandon, Kristina Joy, Adam Philip and Steven. Justice Carbullido's in-laws are Facundo Diego Borja Garrido (deceased) and Florencia Lizama Garrido.



**Dafne Mansapit-Shimizu**  
**Director**  
**Department of Revenue & Taxation**

A Guam licensed CPA with approximately twenty-five years of experience in accounting and finance including eight years in the health insurance industry. Dafne has experience in managing and directing various aspects of business operations. In her prior position, she managed the Accounting, Enrollment, HR, IT, and Actuarial/Underwriting Departments.

## PROFESSOR JOHN M. PHILLIPS EXCELLENCE IN GOVERNMENT ACCOUNTABILITY AWARD – 2020 NOMINEES

### **Dafne Mansapit-Shimizu, continued**

Dafne currently serves as the Director of the Guam Department of Revenue and Taxation, an agency with approximately 180 employees with the following branches: Compliance; Weights and Measures; Insurance, Securities, Banking & Real Estate; General Licensing; Business Privilege Tax; Income Tax; Electronic Data Processing; Central Files; Accounting, Collections; Real Property; Criminal Investigations; Motor Carrier; Motor Vehicle Registration; Driver's License; Technical Research and Appeals; Examination; Passport; and Administration/Director's Office.

In her past employment, Dafne has served as the Vice-President of Finance/Chief Financial Officer at StayWell Guam, Inc./Island Home Insurance Company, Financial Controller at Tumon Aquarium LLC, Underwater World/Sea Grill Restaurant, Controller at Guam Harley Davidson, Controller at StayWell Insurance, Financial Controller at the Guam Board of Accountancy, Tax Manager/Auditor at J. Scott Magliari & Co. and Staff/Senior Tax Accountant at Ernst & Young.

She has served as a member of the Guam Board of Accountancy, Agana Cathedral Chapter of Christian Mothers, Agana Cathedral Lector, Cathedral Basilica Finance Council, StayWell Guam Diabetes Foundation, and Catholic Social Services Board. She was also a member of Soroptimist International of the Marianas.

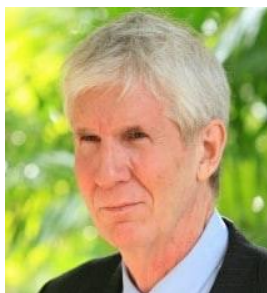
Dafne attended Notre Dame High School and graduated in 1991. She attended the University of Guam and received her Bachelor's in Business Administration (Accounting) in 1995. She also received her Master's in Public Administration from the University of Guam in 2014.



**Miguel C. Bordallo P.E.**  
**General Manager**  
**Guam Waterworks Authority**

Mr. Bordallo joined the Authority as General Manager in January 2016. Mr. Bordallo has over 25 years of experience in environmental/mechanical engineering, and construction in California, Guam, and Micronesia. Prior to joining the Authority, Mr. Bordallo was a consulting engineer providing design and design-build services for water and wastewater infrastructure projects. He was also vice president of a large construction company on Guam, where he oversaw the construction of John F. Kennedy High School. Mr. Bordallo was previously a partner at the local engineering firm Duenas, Bordallo and Associates, before moving on as Principal and founder of Bordallo Consulting Engineers. Mr. Bordallo holds a B.S. in Mechanical Engineering with honors from Marquette University in Milwaukee, Wisconsin, and is a licensed professional engineer in Guam.

## PROFESSOR JOHN M. PHILLIPS EXCELLENCE IN GOVERNMENT ACCOUNTABILITY AWARD – 2020 NOMINEES



**Daniel S. Fitzgerald**  
**Partner, Audit & Assurance**  
**Deloitte & Touche LLP**

Daniel S. Fitzgerald has been the Office Managing Partner of Deloitte & Touche LLP and member of Deloitte Southeast Asia Board of Directors. Mr. Fitzgerald leads Deloitte's public sector practice with over 36 years of public accounting experience servicing a wide variety of clients. He currently serves as the engagement partner of various Guam public sector engagements, including the Government of Guam and Guam Department of Education. He has extensive experience in providing auditing, accounting, consulting and training services to a significant number of governmental and not-for-profit entities. Additionally, he has been involved in numerous panels and events in learning deliveries in Guam and throughout Micronesia to a wide variety of audiences on such topics as financial statement matters, federal grant compliance matters, ethics and other professional topics.

Mr. Fitzgerald's clients include the Government of Guam, Guam Department of Education, Guam Waterworks Authority, Guam Visitors Bureau, Guam Community College, Government of the Commonwealth of the Northern Mariana Islands, Government of the Republic of the Marshall Islands, Government of the Republic of Palau and the National Government of the Federated States of Micronesia and the State Governments of Chuuk, Kosrae, Pohnpei, and Yap.

Mr. Fitzgerald is a Certified Public Accountant in Guam. He is a member of the American Institutes for Certified Public Accountants (AICPA), Elected Guam Visitors Bureau Member from 1991 to 1996, and Member of the Association of Government Accountants – Named Outstanding Financial Manager in 1997. He has also served as a member of the Guam Society for Certified Public Accountants (GSCPA) and served on various board positions from 1986 to 1990. He holds a Bachelor of Science in Finance from the University of Illinois.



**Carmen Kwek Santos**  
**Vice President**  
**Guam Community College**  
**(Posthumous)**

Carmen Kwek Santos, came to Guam on October 23, 1972 with her parents, Johnnie and Helen Kwek, brother Melvyn and sister Carolynne (who was later born on Guam), and has made Guam her home since.

Carmen attended St. Anthony Catholic School and graduated from the Academy of Our Lady of Guam in 1989. Carmen attended Washington State University and obtained her Bachelors in Business Administration in 1993 and later went on to the University of Phoenix and obtained her Master's in Business Administration in 2010.



## PROFESSOR JOHN M. PHILLIPS EXCELLENCE IN GOVERNMENT ACCOUNTABILITY AWARD – 2020 NOMINEES

### **Carmen Kwek Santos, continued**

Carmen attended St. Anthony Catholic School and graduated from the Academy of Our Lady of Guam in 1989. Carmen attended Washington State University and obtained her Bachelors in Business Administration in 1993 and later went on to the University of Phoenix and obtained her Master's in Business Administration in 2010.

Carmen passed all four parts, Auditing and Attestation, Business Environment and Concepts, Financial Accounting and Reporting, and Regulation, of the Certified Public Accountant exam and became licensed on October 7, 1996 and was issued Certificate Number 251. Carmen obtained the Accredited Investment Fiduciary (AIF) designation, which certifies investment professionals and others managing investments on behalf of others to carry out their fiduciary responsibilities.

After graduation from Washington State University, Carmen began her career at Deloitte and Touche, a public accounting firm where she worked for over ten years and worked up the ranks from an assistant to senior auditor to manager. Carmen joined the family business in October 1997 as the Controller of Kwek's Enterprises and later returned to Deloitte and Touche as a manager.

Carmen accepted the position of Vice-President of Business and Finance at the Guam Community College in December 2007, with charge over GCC's Business Office, Environmental Health and Safety, Financial Aid, Human Resources, Materials Management, and Management Information System. During her tenure as the VP of Business and Finance at GCC, Carmen was instrumental in the college maintaining its low-risk auditee status for 12 of the 19 years, a testament to her professionalism, competence, consistency, reliability, and hard work throughout the years.

Carmen volunteered her time and knowledge serving as President of the Board for Habitat for Humanity and the St. Anthony Catholic School, where she served as Board Chair. Carmen joined the Association of Government Accountants Guam Chapter on December 1, 2006, Member Number 82888, and remained an active member. Carmen was an instrumental member, contributor, and volunteer at the AGA Guam Chapter's annual 5K run/walk, whose proceeds went to scholarships for accounting students attending the Guam Community College and University of Guam.

Carmen also held memberships in the American Institute of Certified Public Accountants and Guam Society of Certified Public Accountants.

Carmen was born on January 23, 1971 and passed away on May 13, 2020 at the age of 49. Carmen leaves behind her loving husband, Michael Gongon Santos, and two loving daughters, Meagan and Samantha Kwek Santos, and parents Johnnie and Helen Leung Kwek.

***Congratulations to all the nominees. The 2020 Professor John M. Phillips Excellence in Government Accountability Award winner will be announced during the September General Membership meeting.***



# Happy Labor Day!

Relax. Take a breather. Celebrate the fact that you make a difference to people's lives. Every day.

Reward your hard work with a meaningful break.



# SEPTEMBER 11

*AGA remembers*

19 Years



## ADD YOUR PHONE TO THE COVID FIGHT

HELP GUAM STOP COVID-19



Download the Department of Public Health and Social Services GUAM COVID ALERT app to help protect our island while protecting your privacy.  
[guamcovidalert.guam.gov](https://guamcovidalert.guam.gov)



The Guam COVID Alert mobile app is now available for download from the App store and Google Play. For more information, visit [guamcovidalert.guam.gov](https://guamcovidalert.guam.gov).

## EXERCISE YOUR RIGHT TO VOTE

The Guam Chapter plans to have a Candidate Forum during the October General Membership Meeting... Stay tuned for details!

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