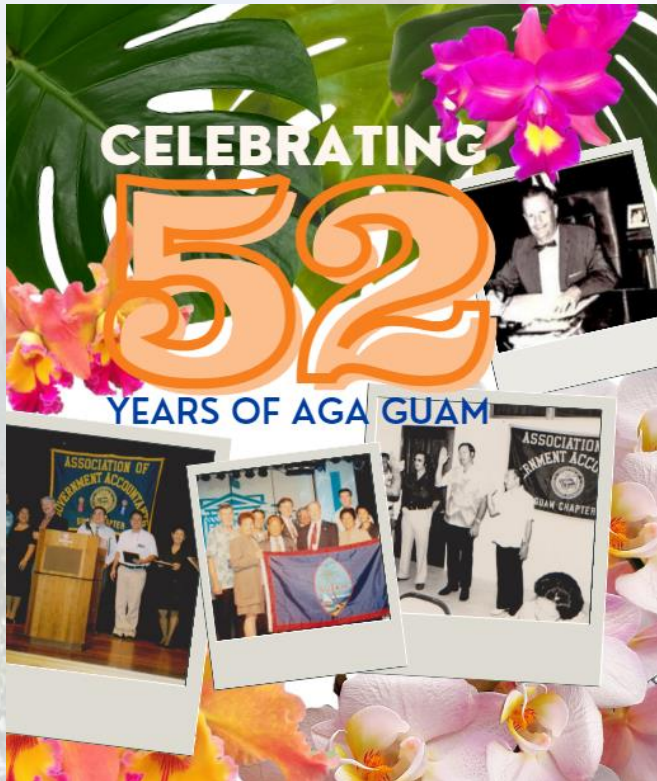


AGA GUAM CHAPTER

GUÅHAN GASETA

ISSUE 03 | SEPTEMBER 2022



JOIN US
IN THE FIRST FACE-TO-FACE

coffee klatch

FOR PROGRAM YEAR 2022-2023

sat OCTOBER 8, 2022
9AM | PORT OF MOCHA, GPO

EMAIL US AT AGAGUAMCHAPTER@GMAIL.COM FOR MORE INFO.

AGA
Guam Chapter

CGFM

AGATM
Guam Chapter

**YOUNG PROFESSIONAL
MEMBERSHIP FEE
REIMBURSEMENT
PROGRAM**

PROGRAM YEAR 2023 - 2024

ATTENTION PROSPECTIVE YP MEMBERS:
AGA Members in the Young Professional
Category may receive a 50% reimbursement
(\$25) of the membership fee.



ADVANCE. GROW. ACCELERATE.

AGA
Guam Chapter

Visit the AGA Guam Chapter website
for the mechanics and the forms.
Limited to 30 reimbursements only.

2023

AGATM
Guam Chapter

**CALL FOR
NOMINATIONS**

**OPENS NOVEMBER 1, 2022
CLOSES JANUARY 1, 2023**

PRESIDENT-ELECT
Will serve as President-Elect during Program Year
(PY) 2023-2024. President during PY 2024-2025, and
Immediate Past President during PY 2025-2026.
Attends LEAD/2024 and PDT 2024*

SECRETARY
Will serve as during PY 2023-2024

TREASURER-ELECT
Will serve as Treasurer-Elect during PY 2023-2024
and Treasurer during PY 2024-2025.

2024

ADVANCE. GROW. ACCELERATE.

Nominations received will be reviewed by the
Nominating Committee. Send nominations to
agaguamchapter@gmail.com.

*Conditions apply. Subject to the availability of funds.

IN THIS ISSUE:

- Updated training opportunities
- Meet Your CEC Member – Yuka Hechanova
- Read about Member Experiences at the 2022 PDT from: Nancy Cueto, Justin Castro, and Kate Jesezenszky
- Community Service Volunteer Photos
- CGFM Chapter Updates
- Seeking – Nominees, Mentors
- Meet GCC's AJA Fall Officers
- And more...

AGA GUAM CHAPTER

GUÅHAN GASETA

ISSUE 03| SEPTEMBER 2022

CELEBRATING

52

YEARS OF AGA GUAM

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president's MESSAGE

Practicing Resilience as a Byproduct of Discipline, Focus, and Determination



Have you ever been in a position where your mind just keeps playing the things you should be doing and yet you have done nothing at all? You just procrastinate, imagine the details, and just get overwhelmed and consumed by it? Talking from my own personal experience, this is a

common struggle for me where discipline and focus are out of the window. How do you develop that resilience as a byproduct of discipline, focus, and determination?

A lot happened in the month of September and there are significant events that we in the accountants and finance world can draw lessons from.

The Throwback:

I would like to make a tribute to Ms. Lourdes “Lou” Rodriguez Perez in this section of my message. She died on September 3 at the age of 57. She was a member of AGA for 31 years and had served in various capacities and one of them was the Community Service Director. I may not be so visibly close to her, but she had a great influence and inspired me in my volunteer work. Despite her demanding schedules, she had always been with us serving at the Annual AGA 5K, Kamalen Karidat Soup Kitchen, painting the school projects, and doing many other volunteers work. May she rest in peace and our memory of her live on.

Like her, there are many of those members at the AGA Guam Chapter that have been an inspiration to us in one way or another. They are those who regardless of their status in the community, and their leadership roles, still find the time to support and encourage us when life gets tangled with competing priorities and have the humility and sensitivity to pull us up when we are down and lost.





In The Now:

September was a very busy month for most of us. But before that, the month of August membership meeting was highlighted by our guest speaker Dr. Kelly Richmond Pope who presented about Financial Fraud Prevention and Detection which is just in time for our financial closing and busy months ahead. Despite her hectic speaking engagement, she was able to present in the Guam time zone. Other than she had been featured in several Ted Talks, you will know more about her advocacies and work as you visit her website at www.kellyrichmondpope.com.

September 11, 2022 was the AGA Guam Chapter Anniversary which was founded in 1970. A sincere gratitude to those 20 individuals with finance and accounting backgrounds who met for the first time with the desire in advancing government

accountability and to date, we have over 260+ members.

This month, we also donated to the Island Girl Power in honor of our guest speaker last July – Ms. Pam Sherman as one of her advocacies is empowering young girls. As our member gives generously, the AGA Guam chapter also received a monetary donation from the AGA Saipan Chapter. The donation will go a long way toward our mission, and we hope to continue to connect and network with them and build on our relationship with the members.

The Guam International Coastal Clean-up also happened this month. Along with other volunteers, AGA Guam Chapter supported the Guam Community College site assignment at Pago Bay. It was another experience which reminded us of needing to be responsible citizen and to take care of our beautiful island.

The event was also followed by the GASB 87 Implementation which was sponsored by the Office of the Public Accountability. It was well attended by over 100 accountants and the in-person training transpired for several days. Other than the loaded information of the GASB 87 and other related changes and updates on financial reporting, it was also an opportunity to network and get together and have brief catch up with fellow colleagues. We are grateful to Public Auditor BJ Cruz for pulling this event along with his OPA team.

Take Aways:

My featured photo was taken in Niagara Falls back in April 2018 as a derivative of my travel attending the Human Resources Conference in Baltimore, Maryland. Niagara Falls is known for being one of the world's wonders and for its awe-inspiring scenery. Several facts taken

from my readings at the www.niagarafallstatepark.com website, it is an area of 12,300 years in the making and has a strong current with annual freezing and thawing which wears away at the rocks under the surface and gradual erosion and periodic rockfalls steadily move Niagara Falls farther upstream. There are so many stories behind the Niagara Falls but one of its significance is the industrialist who worked to harness its force and convert it into hydroelectricity, which has the capacity to produce 2.4 million kilowatts of electricity.

How do these historical sites relate to us in the field? Looking back at Ms. Maripaz Perez's, past AGA Guam Chapter President program year's theme about "Resilience: Turning Obstacles into Opportunities." which speaks volumes. Working on back-office support has so many challenges such as staffing issues, lack of resources, competing priorities, regulatory and leadership changes, long hours of work, and evolving demands. Harnessing resilience is so much easier said than done. But how do we turn it to be an opportunity to renew ourselves and become resilient, adaptive, and modernized in our workplace through the use of technology? This is a question which we must work out, day in and day out, which will somehow get through us on a better position as we are today.

The death of Queen Elizabeth II has also made a significant impact on this month for many top leaders in the world. She was the longest-serving monarch and celebrated 70 years on the throne this year according to several press releases. We all can take away so many lessons learned from the write-up and documentaries about her life. As CEO Today magazine described her (<https://www.ceotodaymagazine.com/2022/09/5-leadership-lessons-from-queen-elizabeth-ii/>) during her remarkable time as a monarch, Queen Elizabeth II lived through war and peace, recessions and times of growth, family scandals and tragedies, and one global pandemic. She's seen a mind-blowing number of changes and challenges in her lifetime and has demonstrated an extraordinary level of resilience and adaptability. According to The Healthy Leader post <https://healthycompanies.com/queen-elizabeth-reigning-with-resilience/>, resilient people share three distinct characteristics 1) facing down reality, 2) searching for meaning, and 3) ritualizing ingenuity.

As we tackle our daily tasks and come to work every day, let us all find purpose and meaning. Be reminded of no matter the circumstance we are all in, we continue to practice mindfulness, flexibility, and self-care enabling us to bounce back and regain our energy after a long day. Let me close my message with one of my favorite quotes, *"Character cannot be developed in ease and quiet. Only through experience of trial and suffering can the soul be strengthened, vision cleared, ambition inspired, and success achieved."* by Helen Keller.

Si Yu'os Ma'åse',



Josephine "Josie" Guico-Villanueva
MBA, CPA, CGMA, CGFM, CSAF, SHRM-CP, PMP
AGA Guam Chapter President



See also the President Welcome message on the AGA Guam [website](http://www.agaguam.org) for more information.

General Membership Meetings

General Membership Meetings are typically held every fourth Wednesday of the month. For this program year, as restrictions ease, we hope to have more in-person events to give us an opportunity to network and meet one another. See below for our projected schedule of speakers. Kindly note dates/topics may be subject to change.

Date	Topic	Delivery Method
July 27, 2022 11:30am-1:00pm	Energy Leadership with an EDGE; Explore, Dream, Grow & Excite (1 CPE) Pam Sherman	Virtual
August 24, 2022 11:30am-1:00pm	A.B.C.'s of Behavioral Forensics: Applying Psychology to Financial Fraud Prevention and Detection (1 CPE) Dr. Kelly Richmond Pope	Virtual
September 28, 2022 11:30am-1:00pm	Guam First Time Electoral Candidate Forum - in Career Planning & Leadership	Virtual
October 27, 2022* 11:30am-1:00pm	Tips & Tricks in MS Excel when dealing with numbers - Working Smart Not hard (1 CPE) Chris Duenas	Virtual
November 23, 2022 11:30am-1:00pm	Financial Modeling and Valuation Techniques (1 CPE) Vivek Kumar, FMVA	Virtual
December 2022	Christmas Party	TBD
January 25, 2023	Be your own Boss and maximize your retirement savings	Virtual
February 8-10, 2023	*Guam Professional Development Conference (GPDC)*	In-Person
March 22, 2023 8:00am-12:00pm	Ethics Training, Govt. Accounting, Personal Help (4 CPEs) TBA	Hybrid
April 26, 2023 11:30am-1:00pm	Self-Help; Work Life Balance (1 CPE) Panel - TBA	Virtual
May 24, 2023 11:30am-1:00pm	Procurement Best Practices and Common Pitfalls (1 CPE) TBA/GSA	Virtual
June 28, 2023 8:00am-10:30am	Project Management (2 CPEs) Jojo Guevara	Hybrid
*Date falls on a Thursday.		



GENERAL MEMBERSHIP MEETINGS

General Membership Meetings, continued

We will continue using the **Conferences I/O** platform for our meetings. Be sure to check-in/out of the session to ensure you get your credit.

To view the approved minutes of past meetings, click [here](#) for the link to the website.

Chapter Executive Committee (CEC) Meetings


CEC Meetings are held every second Wednesday of the month at 12:00pm. Click [here](#) to view approved CEC Meeting minutes.

September 28, 2022, General Membership Meeting

This will be the Chapter's fourth electoral forum for first-time candidates. The forum will be moderated by Vince Duenas (Chapter Director) and RG Paglingayen (Chapter President-Elect). The forum will follow an equal time Q&A format for each candidate with follow-up Q&As for clarifications as time permits..

Disclaimer:

The AGA Guam Chapter is a nonpartisan organization. The forum's purpose is to engage chapter members and increase their understanding of the election process, as well as to get to know the first-time candidates. In no way does it signify the endorsement of any of the attending first-time candidates in this forum.



GENERAL MEMBERSHIP MEETING

WED, SEP 28 2022 • 11:30AM • VIRTUAL

[HTTPS://AGAGUAM.CNF.IO/](https://agaguam.cnf.io/)


GUAM FIRST TIME ELECTORAL CANDIDATE FORUM

Confirmed candidates include:

Roy Anthony Benavente Quinata
Dwayne Thomas Diaz San Nicolas
Darrel Christopher Barnett
Jonathan J. Savares
Bistra Ivanova Mendiola
Thomas J. Fisher

Disclaimer:
 The AGA Guam Chapter is nonpartisan organization. The forum's purpose is to engage chapter members and increase their understanding of the election process, as well as to get to know the first-time candidates. In no way does it signify the endorsement of any of the attending first-time candidates in this forum.

Register in advance with this code:



Learning Objectives:

- Develop a sense of self and working towards one's advocacy.
- Understand the motivation for change in career paths.
- Put together short and long-term plans that strengthen one's leadership.

Field of Study:
 Personnel Development – Non-Technical

CPE: 1 hr.

Cost:
 CPEs for AGA (including student members) and GSCPA members is free. CPEs for non-members is \$15.00.

Visit <https://gec.guam.gov/validate/> to confirm if you are registered to vote and to verify your precinct.

REGIONAL TRAINING OPPORTUNITIES



2023

GPDC

Advance.
Grow.
Accelerate.

**FINANCE 3.0:
BEYOND FINANCIAL MANAGEMENT**

Updated **Save the Date**

FEBRUARY 8–10, 2023

**2023 Guam Professional
Development Conference**

Brought to you by:

AGA[™]
Guam Chapter

GSCPA
Guam Society of Certified Public Accountants



UPCOMING EVENTS

Training Opportunities

NATIONAL TRAINING OPPORTUNITIES



December 8 | Washington, DC

8 CPEs

Registration and Fees

Online

In Person

Government Member	Free!
Government Non-member	\$135

Virtual

Government Member	Free!
Private Member	Free!
Government Non-member	\$135
Private Non-member	\$259

Register Now

2022 Technology & Transformation Summit

More than 1,600 government leaders and industry experts will come together in **Washington, DC** to discuss transformation of mission delivery through IT innovation, personnel, security and cloud technology. AGA members who live outside of the commuting area can participate virtually. **FREE*** for AGA members!

Calling All Innovators! the [2022 Innovation Challenge](#) is open for submissions. AGA is seeking innovative ideas, approaches and systems that have potential to transform government at the federal, state, or local level. Innovations can be technology solutions or policy changes. [Submit](#) your innovation before the deadline of October 3rd!

*In-person registration is free for AGA members who work directly for government. In-person private registration is available via [sponsorship](#).

Questions? Please contact meetings@agacgfm.org.

Communications September 28, 2022 2:00-3:50 PM ET Learn More and Register	Free CPAG Wake-Up Wednesday Coffee Talk October 5, 2022 8:00-9:00 AM ET Learn More and Register	Internal Control October 18, 2022 2:00-3:50 PM ET Learn More and Register	Ethics November 2, 2022 2:00-3:50 PM ET Learn More and Register
FY 2022 CEAR Reviewer's Training December 6, 2022 2:00-3:50 PM ET Learn More and Register	Risk Management December 14, 2022 2:00-3:50 PM ET Learn More and Register	Uniform Guidance and Grant Accounting January 11, 2023 2:00-3:50 PM ET Learn More and Register	Free Members-only Webinar January 25, 2023 2:00-3:15 PM ET Learn More and Register
GASB Update February 1, 2023 2:00-3:50 PM ET Learn More and Register	RPA/AI March 1, 2023 2:00-3:50 PM ET Learn More and Register	Free Members-only Webinar March 15, 2023 2:00-3:15 PM ET Learn More and Register	Cybersecurity/ERM March 22, 2023 2:00-3:50 PM ET Learn More and Register
Ethics April 12, 2023 2:00-3:50 PM ET Learn More and Register	CARES Act/ARPA April 26, 2023 2:00-3:50 PM ET Learn More and Register	Fraud/Data Analytics May 10, 2023 2:00-3:50 PM ET Learn More and Register	Leadership May 24, 2023 2:00-3:50 PM ET Learn More and Register
Free Members-only Webinar June 7, 2023 2:00-3:15 PM ET Learn More and Register			

Event Calendar

National Events

[View Chapter Events](#)

September 27 Tuesday	CGFM Live, Virtual Course 3: Governmental Financial Management and Control September 27-29, 2022 Zoom 16 CPE
September 28 Wednesday	Auditees and Auditors Working Together to Assure Accountability in Government (Communications) September 28, 2022 Webinar 2 CPE
October 5 Wednesday	Free CPAG Wake-Up Wednesday Coffee Talk October 5, 2022 Webinar
October 5 Wednesday	CGFM Live, Virtual Course 1: Governmental Environment October 5-6, 2022 Zoom 8 CPE
October 7 Friday	CGFM Live, Virtual Course 2: Governmental Accounting, Financial Reporting and Budgeting October 7-10, 2022 Zoom 21 CPE
October 19 Wednesday	Assessing and Monitoring Controls in a Remote Environment (Internal Control) October 19, 2022 Webinar 2 CPE

PROF. JOHN M. PHILLIPS EXCELLENCE IN GOVERNMENT ACCOUNTABILITY AWARD

The AGA Guam Chapter will present a certificate of award to a government professional who exemplifies and promotes excellence in government, outstanding leadership, high ethical standards, and innovative management procedures.

Click the images to take you to the respective websites.

The
award



recognizes the cumulative achievements of a government professional that has, throughout their public career, served as a role model for others and has consistently exhibited the highest personal and professional standards.

The Nominations for the 2022 Professor John M. Phillips Excellence in Government Accountability Award have been received and reviewed but stay tuned to next month's general membership meeting for the presentation of this year's recipient.

PAST RECIPIENTS

2012	2013	2014	2015	2016
				
DORIS FLORES BROOKS CPA, CGFM PUBLIC AUDITOR Office of Public Accountability	MARY A.Y. OKADA ED.D. PRESIDENT Guam Community College	VICENTE "BEN" C. PANGELINAN (POSTHUMOUS) SENATOR & FORMER SPEAKER Guam Legislature	TALING M. TAITANO CPA CGFM DEPUTY SUPERINTENDENT Guam Department of Education	ROBERT J. TORRES, JR. CHIEF JUSTICE Unified Courts of Guam
2017	2018	2019	2020	2021
				
BENJAMIN J.F. CRUZ SPEAKER Guam Legislature	JOANNE M.S. BROWN GENERAL MANAGER Port Authority of Guam	JON J.P. FERNANDEZ SUPERINTENDENT Guam Department of Education	CARMEN KWEK SANTOS (POSTHUMOUS) VICE PRESIDENT Guam Community College	MIGUEL C. BORDALLO P.E. GENERAL MANAGER Guam Waterworks Authority




To learn more about Prof. Phillips and his contributions to the Guam Chapter, visit our website at:
<https://www.aga.guam.net/phillips-award>.

UPCOMING CALL FOR NOMINATIONS



The call for officers for next program year will be opening in November. If you are interested in being a leader for our Chapter, consider trying out for a position. See the flyer below for details.

20
23



PROGRAM YEAR 2023 - 2024

CALL FOR NOMINATIONS

OPENS NOVEMBER 1, 2022
CLOSES JANUARY 1, 2023

ADVANCE. GROW. ACCELERATE.

PRESIDENT-ELECT
Will serve as President-Elect during Program Year (PY) 2023-2024, President during PY 2024-2025, and Immediate Past President during PY 2025-2026. Attends LEAD!2024 and PDT 2024*

SECRETARY
Will serve as during PY 2023-2024

TREASURER-ELECT
Will serve as Treasurer-Elect during PY 2023-2024 and Treasurer during PY 2024-2025.

20
24

Nominations received will be reviewed by the Nominating Committee. Send nominations to: agaguamchapter@gmail.com.

*Conditions apply. Subject to the availability of funds.

Reach out to any current or past officer if you have any questions or email the chapter your inquiries at agaguamchapter@gmail.com.



MEMBERSHIP HIGHLIGHTS

Member Anniversaries

23 YEARS	
Lee H. Vensel, CPA	Deloitte and Touche LLP
21 YEARS	
Yukari B. Hechanova, CGFM, CPA, CIA	Guam Memorial Hospital Authority
18 YEARS	
Deborah Hartzler, CPA	Deloitte and Touche LLP
13 YEARS	
Joy V. Bulatao, CGFM	Guam Department of Education
Debbie C.M. Ngata	Guam Economic Development Authority
12 YEARS	
Alma M. To	Deloitte and Touche LLP
8 YEARS	
Joanne S. Paraiso	Marianas Visitors Authority
6 YEARS	
Ritzmar C. Erni	Calvos Insurance Underwriters, Inc.
4 YEARS	
Mary Jane M. Bugaay	Deloitte and Touche LLP
3 YEARS	
Michelle A. Puno	Guam International Airport Authority
2 YEARS	
Vincent C. Bamba	Port Authority of Guam
Antonio Buenviaje	Port Authority of Guam
Asuncion Connie Nocon	Port Authority of Guam
1 YEAR	
Roberta Joyce Reyes Castro	Guam Dept of Administration
Michael R. Conner	Research Corporation of the UOG
Yuri Han	Student – UOG
NEW	
Flordeliza G. Franco	Santa Barbara Catholic School
Thomas Quichocho	Guam Office of Public Accountability
RizaJoy G. Vinluan	-not listed-

MEMBER SPOTLIGHT: MEET YOUR CEC TEAM

MEET THE TEAM



YUKA HECHANOVA

BY-LAWS & PROCEDURES COMMITTEE

(1) What does AGA mean to you?

AGA adds a level of professionalism to my work beyond the day to day and has been responsible for my valuable connections with others in the field for the last 20+ years.

(2) What advice do you have for others to make the most out of their membership?

Network even further and volunteer in a committee. No task is too small and it will add more meaning to your membership!

(3) What's a quote or motto that motivates you?

No quote but I find much motivation in my family, friends, and outdoor activities. They give me purpose.

(4) What do you do at the Education committee?

I chair the bylaws committee and ensure the Guam Chapter bylaws conform to the AGA National standards. My committee also ensures our policies and procedures are updated to depict our desired processes.

AGA GUAM CHAPTER

<https://www.aga.guam.net/>

MEMBER SPOTLIGHT: 2022 LABOR DAY PICNIC

The Government of Guam Labor Day Picnic was held for the first time since 2019, at the Gov. Joseph Flores Beach Park, in Tumon on Sunday, September 4, 2022.



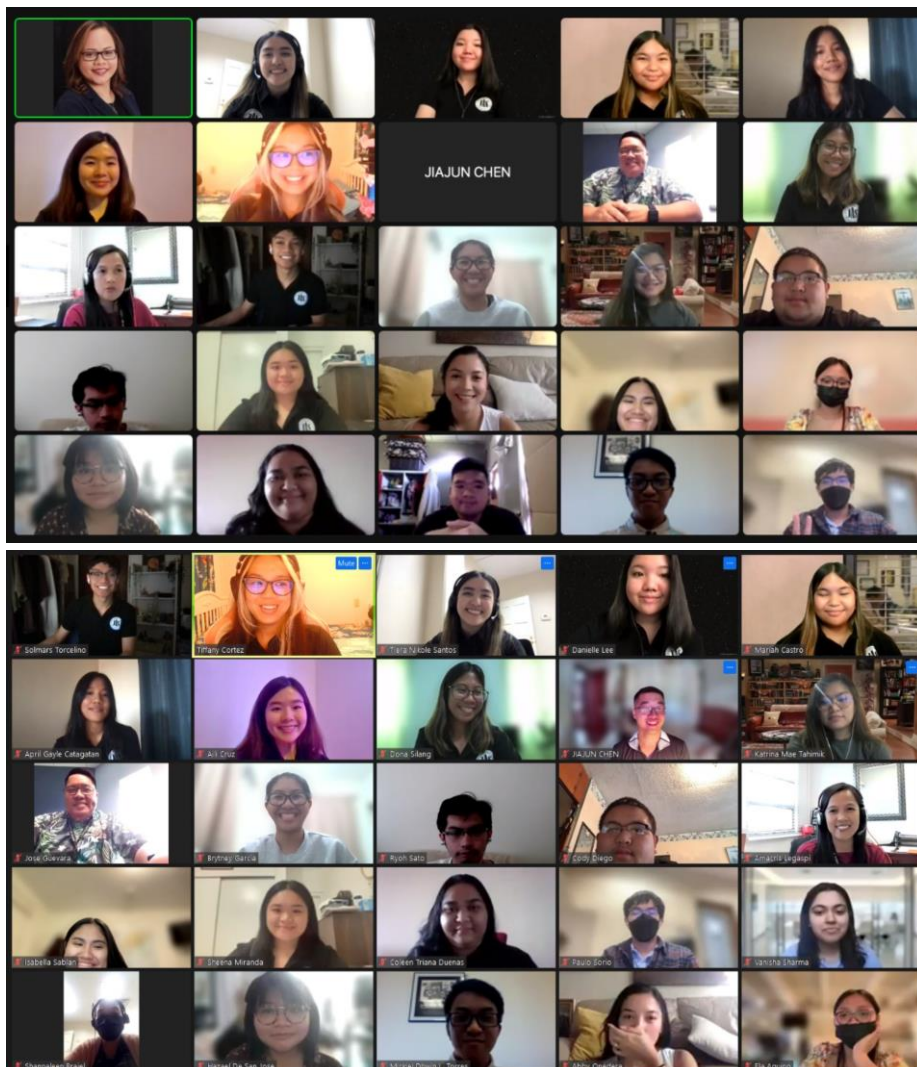
MEMBER SPOTLIGHT: GASB 87 TRAINING

A GASB 87 Leases training was held on September 12, 2022, and was coordinated by the Graduate School, the Office of Public Accountability, and the Department of Administration. Technical assistance for each agency was provided on September 13, 14, and 15, 2022.



MEMBER SPOTLIGHT: MEMBERSHIP COMMITTEE

September 6, 2022 -
Membership Committee
presentation to UOG's Junior
Accountants Society (JAS) on
value of AGA Membership.



September 22, 2022 -
Membership Committee
to GCC's Association of
Junior Accountants
(AJA).

MEMBER SPOTLIGHT: MEMBER EXPERIENCE AT PDT 2022

We've asked members who attended the 2022 Professional Development Training (PDT) in Anaheim, California to share about their experience. Read on to hear from Nancy Cueto (Fiscal Manager, CEDDARS – UOG), Justin Castro (Accountant I, Guam Waterworks Authority) – one of the Chapter's raffle winners for the PDT Scholarship, and Kate Jeszenszky (Accountant I, Guam Waterworks Authority) – recipient of one of five Young Professional (YP) Scholarships from AGA National.



In case you don't know, the PDT is AGA's annual *premier training and networking event*. It had over 1,400 in-person attendees (and another 1,500 virtual participants)! AGA's Professional Development Training (PDT) brings together a broad audience of more than 2,000 federal, state and local government financial professionals, including federal, state and local government CFOs, inspectors general, accountants, auditors as well as financial professionals

from the private sector.

Look out for this Program Year's PDT Scholarship on how to qualify or visit our [website](#) for the Policies and Procedures on our raffle program. Visit the AGA National's [website](#) for the dates and locations of future PDTs. 2023's PDT will be held on July 23-26 at Orlando World Center Marriott, in Orlando, Florida.

NANCY CUETO



AGA PDT offers lots of concurrent breakout sessions and diverse range of topics to choose from, e.g., HR, IT, Accounting, government, auditing, finance, and professional development. Not to mention the topnotch speakers from various backgrounds who spent their time to share their experiences and knowledge to everyone.

AGA welcomes all professionals who wish to update and enhance their skills and stay in compliance. Biba AGA!



JUSTIN B. CASTRO



Buenas yan Hafa Adai AGA Members,

Have you ever just sat there and wondered how it would be to work as an accountant in the FBI or CIA or how tribal governments generate revenues to run their operations, or what tools and methods the NSA uses to stop cyber terrorism? I have often wondered myself and recently found the answers. In July 2022, I had the privilege to attend one of the greatest government accounting conferences out there: the AGA Professional Development Training (PDT).

This year's PDT was held in Anaheim, California near Disneyland Resort and had over 1,400 in-person attendees. Most of the attendees are federal, state, and local government financial professionals, ranging from staff accountants to CEOs.

I was fortunate enough to win last program year's PDT raffle and had the privilege to spend PDT with several AGA Guam Chapter members, which made the experience memorable. This opportunity allowed me to network with other AGA Chapter members from around the country and learn skills and solutions to modern day issues.

I attended several sessions ranging from personal development to government fraud. One of my favorite sessions was by Dave Weinberg and his topic "The Power of 8". As a retired Air Force Colonel, Weinberg talked about his experiences in the Air Force and why to appreci8, communic8, and compens8 your team for them to be gr8.

The beauty of Weinberg's presentation was that as accountants, we see our staff as a liability and not as an asset unless you work at an accounting firm. If you ignore your staff and do not appreci8, communic8, and compens8 them fairly, they tend to leave the company to pursue greener pastures.

All in all, my PDT 22 experience was great. I highly recommend attending if your organization is willing to send you. The knowledge and training obtained far weigh the cost of attending the conference. If your company cannot send you, AGA National has a Young Professional Scholarship for first time attendees. More information can be found on their website. In addition, AGA Guam Chapter has an annual PDT Raffle. The requirements are as follows: Must be in Good Standing with your AGA membership, must attend 8 out of 10 AGA General Membership meetings, and must perform one (1) community service during the program year.

KATE JESZENSZKY

My First Experience at PDT

When I had first received the news that I was one of the YP scholarship recipients, I took the news with open arms but at the same time, did not know what to fully expect. Little did I know that the Professional Development Training in Anaheim, California would be an inspiring experience that I will never forget. I was able to learn from various leaders and experts in the field of finance and accounting, as well as professional development. I met with amazing people from all over the country and listened to some of the most insightful pieces of advice from people from different walks of life.

Some important lessons learned during the PDT were:

- Importance of mindset, attitude, and work relationships
- The power of gratitude and appreciation
- The power of writing down your goals
- How to improve in any aspect of your life
- Importance of Self-Care

My favorite speakers were definitely the Plenary Speakers: Mark Shulman “Drummer of P!NK, Cher, Billy Idol, Foreigner, Sheryl Crow, Stevie Nicks, and Beyonce”, Pandit Dasa “Mindfulness Leadership Expert and former Monk”, and Princess Sarah Culberson “Princess of Sierra Leone, Humanitarian and Author”.

It was nice being able to catch up with some old friends and make new ones along the way. I would like to thank AGA for making this experience possible. It was a very unforgettable experience and if possible, I would highly encourage applying to the Young Professional Scholarship!



MEMBER SPOTLIGHT: BOARD NOMINATION

Congratulations to Dr. Doreen T. Crisostomo-Muña, who was nominated by Governor Lou Leon Guerrero to serve on the Board of the Guam Economic Development Authority. Dr. Crisostomo-Muña is a Professor of Accounting and is Vice President of the 22nd Faculty Senate with the University of Guam. She's currently the Accountability Director of the Guam Chapter and serves as an advisor of the Junior Accountants Society.

Refer also to The Guam Daily Post article [here](#).



MEMBER SPOTLIGHT: PROMOTION

Congratulations to Romar P. Tapeceria on being promoted to as the University of Guam Bursar Office General Accounting Supervisor. Romar is currently serving as the Community Service & Resource Development Co-Director for the Guam Chapter.

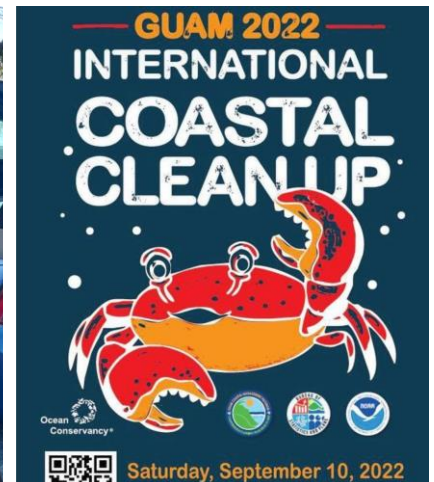


We want to hear from you!

Have you or another member accomplished something you want to share? Let us know and we can feature it in our newsletter and/or social media.

Email us at: **agaguamchapter@gmail.com**

COMMUNITY SERVICE: ICC VOLUNTEERS



Although it was a late notice, we managed to have some members show up for the 2022 International Coastal Clean Up on September 10, 2022, at the Pago Bay site at 6:30am.

COMMUNITY SERVICE: ISLAND GIRL POWER DONATION



It was a full day for our community service team as they also presented Island Girl Power with funds collected from July's membership meeting totaling \$341.77. Our representatives were able to tour their area, including the community garden and thrift store in Dededo.

COMMUNITY SERVICE: DONATION DRIVE

The Guam Chapter sought donations for the Community First Guam Federal Credit Union donation drive. Donations of various toiletries, dry food goods, and supplies were collected to benefit Harvest House and the Guam Homeless Coalition from Security Title and Guam Waterworks Authority.



CHAPTER SHOUTOUT

Chapter President Josie Villanueva gifted July Speaker Pam Sherman with some Guam swag, which Pam shared an appreciation post for on her IG account.



thepamsherman Love getting this Guam swag bag from the Association of Government Accountants of Guam. Thank you, Josie, for reconnecting and asking me to speak to the organization. Energy Leadership from Rochester, New York all the way to Guam.

NEW MEMBER INITIATIVES: YP PROMOTIONAL RATE

YOUNG PROFESSIONAL MEMBERSHIP FEE REIMBURSEMENT PROGRAM

PROGRAM YEAR 2023 - 2024

ATTENTION PROSPECTIVE YP MEMBERS:

**AGA Members in the Young Professional
Category may receive a 50% reimbursement
(\$25) of the membership fee.**



ADVANCE. GROW. ACCELERATE.



*Visit the AGA Guam Chapter website
for the mechanics and the forms.
Limited to 30 reimbursements only.*

MENTORSHIP OPPORTUNITY

For any members interested in participating in this year's mentorship program, please sign up at the link below:

<https://docs.google.com/spreadsheets/d/1cQZeTHDmU2HDzyoCUiTcldP9Z4GDmg-o4TNVOZBHF0/edit?usp=sharing>



STUDENT MENTORSHIP *Opportunity*

meet professionals from:

- Government Accounting
- Private Accounting
- Teaching Accounting

**Are you interested in joining the
2022-2023 AGA Young Professionals
Mentorship Program?**

Please sign up with the link in our bio!

WHEN: TBD





CHAPTER ANNIVERSARY

Celebrating 52 Years!

On September 11, 1970, the Guam Chapter was formed by 20 individuals with Floyd W. Fagg as the first President. Today, the Guam Chapter now holds 271 members from the islands of Guam, Saipan, Palau, the Federated States of Micronesia, the Marshall Islands, as well as from the states of Hawaii, Washington, and Washington, D.C.

Read more about the Chapter's mission, goals, and history on our [chapter website](#). You may also see a listing of our past presidents using this [link](#).

Visit our [Facebook page](#) for a walk down memory lane with pictures from past meetings, 5Ks, trainings, parties, and more.



CHAPTER SUPPORT

If you are interested in the CGFM scholarships offered by the Chapter or would like to borrow one of the study guides, visit our Chapter [website](#) for the updated forms.

To assist our Chapter CGFM's in meeting their required CPEs, upcoming training opportunities will be emailed by the Certification Director.

COFFEE KLATCH

Meet with the Certification Committee and other members who are also preparing for the exam. Get tips and advice from others and get support to keep you on track.



CGFM CORNER
Certified Government Financial Manager

JOIN US
IN THE FIRST FACE-TO-FACE

coffee klatch

FOR PROGRAM YEAR 2022-2023

Learn more about the CGFM certification, how to prepare for the exam, get tips on becoming a CGFM, and so much more!

AGAGuam Chapter
CGFM

sat
OCTOBER 8, 2022
9AM | PORT OF MOCHA, GPO

FOR MORE INFORMATION, EMAIL
AGAGUAMCHAPTER@GMAIL.COM.

CGFM REMINDERS: ANNUAL CPE AUDIT

Be Reminded that the AGA conducts an Annual CPE Audit

Once a year, AGA conducts a CPE audit of randomly selected CGFMs. Be prepared and make sure that you are current with your CPE requirements.

If you are selected for the audit, you will be notified by email and will be asked to provide appropriate documentation of all CPEs you earned.

We encourage you to please double-check your records to make sure you have the proper backup documentation.

The guidelines are listed in the CGFM CPE Requirements, Section 16 (as provided below).

Section 16: CGFMs are required to maintain supporting documentation on CPE hours earned for a minimum of three years and provide it to AGA upon request. The CGFM's records must include the following information for each CPE program or activity attended or completed:

- a. the program sponsor — name of the organization providing the training (for example, AGA National Office, a local AGA chapter)*
- b. the title of the training program, including subject matter, field of study or a brief description of its contents;*
- c. the dates attended for group programs or dates completed for individual study programs;*
- d. the number of CPE hours earned; and*
- e. evidence of attendance or completion. This might include the following:*
 - a certificate of attendance, a CPE form or other evidence or completion of CPE from the CPE provider for group and individual-study programs.*
 - a grade report received for a university or college credit course.*
 - a letter from the program sponsor or CGFM's employer, documenting the CPE courses presented and/or developed.*
 - a copy of the published book, article, or materials that names the writer as author or contributor, a written statement from the writer supporting the number of CPE hours claimed, and the name and contact information of the publisher, if applicable.*
- an official report from the employer that has the employer's name and lists all of the required information (employee's name, program sponsor, title of the program, completion date and number of hours earned).*

NATIONAL SUPPORT

CGFM Live, Virtual Courses

AGA is pleased to offer another CGFM preparation option: live, virtual CGFM courses for individual participants. Get the benefits of live training with a knowledgeable instructor and the convenience of staying at your home or office.

Course Schedule and Registration

- **Course 1** (“Governmental Environment”)
 - October 5–6, 2022, 10:30am–2:30pm ET each day
 - \$325 per person
 - [Register](#)
 - Deadline to register or cancel – 9/28/22

Other Courses/Options

- No other live, virtual CGFM courses are scheduled at this time – please check back here periodically for possible course additions.
- AGA also offers online, self-paced training for CGFM courses through [AGA’s Online Training Portal](#).
- In-person CGFM [course 1](#), [course 2](#) and [course 3](#) can be taken through Management Concepts.

BACK-TO-SCHOOL SPECIAL

The non-refundable CGFM application fee is \$80 for AGA members (\$36 for student members), \$109 for nonmembers. AGA membership is not required for the CGFM certification. **From now until September 30, 2022, AGA National is offering a back to school special with the application fee for members at a discounted rate of \$36!** That’s a savings of \$44!



STUDENT CONNECTIONS

Association of Junior Accountants

MEET THE FALL 2022 **AJA OFFICERS**



CHERYL GUYTON, PRESIDENT

Expected Graduation Date: Fall 2023

AJA a wonderful organization and I am honored to be part of an amazing team.

As part of the AJA team, I hope to ensure success in our future events, such as trainings, the Need to Lead student conference, Fall Fest, Tour of the Pacific, and Spring Fest. With these events, we can promote the organization, encourage more AJA members, and highlight the accounting program. I also hope to achieve our fundraising goals so we can reward our accounting graduates with sashes.

I look forward to participating in these activities now that we can connect with more people face to face.



VINCENT FERNANDEZ, VICE PRESIDENT

Expected graduation date: Spring 2024

I hope to create connections with my peers in accounting/business and learn from their experiences since it is my first year of college. I also plan on inspiring and encouraging more students to take Accounting and to have more accounting majors become more involved with AJA by planning more activities within the organization.



MARIAN FELICITY OLIVEROS, SECRETARY

Expected Graduation Date: Spring 2024

Being relatively new to the accounting scene, I hope to gain first-hand experience in the work field, and further my accounting skills both personally and professionally.

FALL 2022 SCHOLARSHIP



AGA GUAM CHAPTER

FALL 2022 SCHOLARSHIPS

**TWO \$1,000 SCHOLARSHIPS FOR UOG
TWO \$500 SCHOLARSHIPS FOR GCC**



**UNIVERSITY OF
GUAM**
UNIBETSEDAT GUÅHAN

**HERMINIA DIERKING
SCHOLARSHIP**

Eligibility Criteria:

- Be a full time (at least 12 credits) incoming Junior or Senior enrolled in the UOG SBPA with a major in Accounting, Business Admin, Finance and Economics, or Public Admin
- Have a minimum GPA of 3.0 as of Spring Semester 2022

Both applicants must also submit an essay with the scholarship application form. Past scholarship recipients are not eligible.

Award winners will be required to participate in at least one AGA community service project after receipt of the scholarship award.

Visit www.aga.guam.net/scholarships for details and full requirements.

DEADLINE:
SEPTEMBER 30, 2022

Applications and attachments should be submitted to your respective financial aid offices by the due date.



GUAM COMMUNITY COLLEGE

**AGA GUAM CHAPTER
SCHOLARSHIP**

Eligibility Criteria:

- Be a part-time or full-time student and completed at least 12 of the 60 hours towards the Associate's Degree in Accounting
- Have a minimum GPA of 3.0 as of Spring Semester 2022

LINKS & RESOURCES



and other member
benefits

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.

Recordings Available Did you miss the last webinar or want to review some key takeaways on effective intergenerational communication? The recording is now available in **My AGA**, along with all our other free members-only webinars and select other recordings. Check them out today!

The **Summer 2022 Journal: Government and the Pandemic: Workforce Impacts** is out! Click [here](#) to read.

Want to contribute to **The Journal**? View the [Editorial Calendar](#) for the upcoming themes or view the [Submission Guidelines](#) for more information on articles for consideration.



"[Accountability Talks](#)" is a podcast focused on the government accountability community. These conversations will 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.

Current Episode is Episode 101: Performance Management. On this episode with speak with John O'Brien and Dr. Richard Beck about effective Federal performance management techniques and their book, *Engaging the Organization in Effective Performance Management: Translating Vision into Results*. Click [here](#) to listen.

LINKS & RESOURCES

AGA Topics (Emailed on September 6, 2022)



Know What to do in Case of a Scam

Scammers are constantly looking for ways to separate you or your organization from your money – and there are as many scams as there are ideas, some more effective than others. Know the most common scams and crimes that the FBI encounters. Stay up to date on the latest scams. Click [here](#) to read more.



Report Scams and Fraud

With so many kinds of scams, it's hard to figure out where to report each type. Gather emails, receipts, and phone numbers so you're prepared to complete your report. Click [here](#) to read more.



OMB Launches New Public Listening Sessions on Federal Race and Ethnicity Standards Revision

OMB to Hold Public Listening Sessions to Collect Federal Statistical Data on Race & Ethnicity

OMB's Interagency Technical Working Group, which includes representatives of more than 20 agencies, will gather feedback beginning

September 15 through bi-monthly virtual meetings and appeals in the *Federal Register*. Click [here](#) to view the report.

AGA CODE OF ETHICS

As a refresher, see the AGA Code of Ethics, as presented in the new branding. You may also visit the AGA (National) [website](#) for the AGA Ethics Handbook.



Code of Ethics

AGA members and non-members who hold the Certified Government Financial Manager® (CGFM®) certification¹ exercise the highest quality of performance and help earn and maintain public confidence in the accountability profession.

Our 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 to support each Principle.

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

The public consists of citizens, taxpayers, customers, employers, employees, investors, the business and financial sector, and others who rely on the objectivity and integrity of government accountability professionals.

The public should reasonably expect those who serve government to be trustworthy. AGA members also have an obligation to demonstrate accountability. Accordingly, AGA members and non-member CGFMs must adhere to the following rules:

- 1.1 Abide by the expectations, standards and rules of the position they hold; and seek necessary information to interpret and apply them.
- 1.2 Accept personal responsibility for the foreseeable consequences of action(s) and inaction.
- 1.3 Adhere to the standards of conduct of their employers and any professional associations or organizations of which they are a member.
- 1.4 Consider the long-term interest of the government and its citizens.

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

Government accountability professionals shall work at the highest standards of professionalism, attain the highest levels of performance, and meet the public interest principle. Accordingly, AGA members and non-member CGFMs must adhere to the following rules:

- 2.1 Demonstrate integrity and credibility by being believable, trustworthy, straightforward and honest in performing professional services.
- 2.2 Maintain professionalism by acting with the skill, good judgment, and respectful behavior expected of someone trained to do a job well.
- 2.3 Perform quality services by providing the highest standards of performance and complying with all applicable professional standards.
- 2.4 Project confidence to instill in others a full and strong belief that ethics govern their actions.
- 2.5 Perform job tasks with diligence.

¹The Code of Ethics also applies to CGFM candidates

AGA CODE OF ETHICS



Code of Ethics

- 2.6 Maintain professional knowledge and skills for effective, efficient work.
- 2.7 Perform the duties of their position and supervise the work of subordinates with the highest degree of professional care.
- 2.8 Engage only in those services for which they have the necessary knowledge, skills, and experience.
- 2.9 Exercise diligence, objectivity and honesty in professional activities, including the utilization and management of resources.
- 2.10 Behave with dignity and respect for others.
- 2.11 Refuse to engage in acts that discredit the accountability profession.
- 2.12 Obey the law.

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

Objectivity requires being fair and decision-making without prejudice, bias, conflict of interest, or influence of others. Accordingly, AGA members and non-member CGFMs must adhere to the following rules:

- 3.1 Render opinions, observations or conclusions for official purposes only, after appropriate consideration of pertinent facts.
- 3.2 Remain free from real or perceived conflicts of interest.
- 3.3 Be fair and not allow prejudice, bias, conflict of interest, or influence of others to affect decision-making.
- 3.4 Avoid any activity that creates or gives the appearance of impropriety.
- 3.5 Remain aware of the responsibility to disclose to appropriate parties any improprieties that come to their attention.

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

The public, employers, and organizations with which members are affiliated expect members to maintain confidentiality over information. Accordingly, AGA members and non-member CGFMs must adhere to the following rules:

- 4.1 Refuse to disclose or use any confidential information acquired in the performance of professional services, unless proper and specific authority has been granted or a legal or professional right or duty to disclose becomes apparent.
- 4.2 Transmit and use confidential information obtained in their professional work only for the purpose intended, neither for personal gain or advantage, nor to the disadvantage of others.

Effective Date: February 2020
Printed Date: September 2022

CONTACT US

OFFICERS

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 Community Service & Resource Development Director [Vanessa D. Valencia](#)
 Community Service & Resource Development Co-Director [Steve Eric S. Terlaje](#)
 Community Service & Resource Development Co-Director [Romar P. Tapeceria](#)

CONTACT US

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Education Committee Director	Jason V. Katigbak , CPA, CFE, CIA
Education–CPE Sponsor Compliance & Reporting Co-Director	Rodalyn May A. Gerardo , CGFM, CIA, CPA, CGAP
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Scholarship Committee Advisor	Dr. Zeny T. Asuncion-Nace , CGFM, CPA, CFE
Young Professional Director	Rachel F. Cubacub
Young Professional Co-Director	Tiera Nikole B. Santos

E-MAIL US AT:

- For general inquiries: agaguamchapter@gmail.com
- For event related inquiries: agagaumchapterevents@gmail.com
- For inquiries directed at our Chapter President: agaguamchapterpresident@gmail.com
- For membership related inquiries: agaguamchaptermembership@gmail.com

AGA GUAM CHAPTER



P.O. Box 1124
Hagåtña, Guam 96932



AGA NATIONAL



2208 Mount Vernon Avenue
Alexandria, VA 22301-1314

