

guahan gasetta

GUÅHAN GASETA

PROGRAM YEAR 2021-2022

ISSUE 04 | OCTOBER 2021

 **CGFM**® **GET IT DONE IN '21
WITH TOGO!**
Offer ends soon!

IN SUPPORT OF GMHA,
THE AGA GUAM CHAPTER
IS SPONSORING A

DONATION DRIVE FOR GMHA'S COVID-19 EQUIPMENT LOAN PROGRAM

GENTLY USED WHEELCHAIR AND WALKER DONATIONS
ARE ALSO WELCOME. THE DONATION DRIVE WILL RUN
UNTIL NOVEMBER 19, 2021.



NOMINATIONS ARE OPEN

AGA National Leadership Award

*Includes opportunities for those in
government and private sector and
nominees do not have to be members of
AGA.*

WIN \$25 IN CASH
#membershipmonday



**THE 2021 FALL
ISSUE IS OUT!**



ADVANCING GOVERNMENT ACCOUNTABILITY
by supporting future professionals! **SINCE 1970**

Congratulations **Fall 2021 Scholarship Winners!**

**HERMINIA DIERKING
SCHOLARSHIP**

**AGA CHAPTER
SCHOLARSHIP**



Christel Espiritu
UOG Accounting Major,
Public Admin. Minor



Dona Marie Silang
UOG Accounting Major



Catherlyne Leila Arroyo
GCC Accounting Major



Paz Perez,

*Josie Villanueva and Danica Batac, AGA Guam
Chapter*

**EPISODE 74: Chapter Spotlight
- Guam is out, listen today!**



Read an article by UOG Student Danielle Lee who
wrote about "*The Paradox of Accounting Majors*"

guahan gasetta

GUÅHAN GASETA

PROGRAM YEAR 2021-2022

ISSUE 04 | OCTOBER 2021



Who else misses traveling among the islands?

table of contents

IN THIS ISSUE

President's Message	2
Upcoming Meetings and Events	4
Community Service Events	6
Fall 2021 Scholarship Recipients	9
Membership Highlights	11
CGFM Corner	13
Links and Resources	15
Nominations for AGA's 2022 National Leadership Awards	17
Student Connections	18
National Collegiate Leadership Program	19
Contact Us	20

PLATINUM



2021

Achievement in
Chapter Excellence



2021

Chapter Communications
Award



president's MESSAGE



Buenas yan Hafa Adai!

We welcome you to the AGA Guam Chapter. We would like to thank Mr. Nico Anthony Calvo Fujikawa, Director of Tourism Research for the Guam Visitors Bureau, for being our guest speaker during our September General Membership Meeting. Mr. Fujikawa's presentation was on "GVB's Use of Information Technology to Advance its Mission and Go Forward in the Pandemic." The topics he presented was very edifying and the statistics that were presented were interesting and enlightening. We are very grateful for the time and effort he took in the preparation of his insightful presentation and for sharing his expertise with our members.

Congratulations to Mr. Miguel C. Bordallo, P.E., the General Manager of Guam Waterworks as our recipient of the 2021 Professor 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. The operational improvements he has implemented are all very noteworthy and innovative. And promotes and advance government accountability.

September went by fast and we are now closing October 2021. Your Scholarships Committee worked hard to ensure that we promote and award our scholarships for this semester. Accordingly, we congratulate our three recipients: Christel Espiritu and Dona Marie Silang from the University of Guam both will receive \$1,000 each. They are both recipients of the Fall 2021 Herminia Dierking Scholarship. We also congratulate Catheryne Arroyo from Guam Community College for winning the Fall 2021 AGA Guam Chapter Scholarship, who will receive \$500.

We are happy to share that your President, President-Elect (Josie Villanueva), and Young Professional member Danica Batac's podcast with "Accountability Talk" has been released. The podcast is Episode 74: Chapter Spotlight – Guam. The episode features Guam and the chapter, the secret to our success, and Danica's efforts to win the Young Professional scholarship for the 2021 PDT conference. We invite you to listen at this [link](#).

PRESIDENT'S MESSAGE. CONTINUED

The Community Service Committee has been busy with our outreach. Although the September 25th Bus Stop Clean Up was cancelled due to inclement weather, the committee has a new initiative. The chapter is sponsoring a donation drive for Guam Memorial Hospital Authority's COVID-19 Equipment Loan Program. Gently used wheelchair and walker donations are also welcome. The donation drive will run until November 19, 2021. Any amount is welcome, but donations of at least \$50 will count as community service credit for AGA members. Donations from non-members will be also be accepted. The committee has also launched its "Serving Our Community with Just 1 Hour" program. Members are encouraged to give back to our local community for at least 1 hour and services include: participate in a beach or village clean-up; volunteer at an animal shelter; volunteer with a recycling program; prepare care packages for the homeless; or present in a class. Members can earn their service credit through this program through October 31st.

The Accountability Committee has completed and issued our chapter's Citizen-Centric Report (CCR) for program year 2021. Please view our CCR at the link provided <https://www.aga.guam.net/aga-guam-ccrs>. The committee chair is also monitoring and has provided reminders to government agencies' CCR due dates and requirements to comply with the mandates of P.L. 30-127.

Your committee directors are busy implementing their respective initiatives.

1. The Certification and Membership Committee leaders have been working with our future CGFMs on ways to help them in their studies. The committee has initiated a study group in mid-October. Members are invited to join in on self-study sessions between 3:00 - 5:00 AM with other members. This initiative promotes commitment and help members build a study routine/discipline. For more information, please contact our Certification Committee directors. Also, we are excited as the Certification Committee will be issuing its pamphlet for a comprehensive information regarding the CGFM, training opportunities, and financial assistance & scholarships offered by our chapter. Please be on the lookout for this very valuable information/guide to obtaining your CGFM certification.
2. The Communications for Newsletter Director is putting together a plan for an incentive program to promote members participation on the "Membership Monday Feature." To participate, members are only required to submit a picture, name of agency you work for, and a short adage or statement on why you joined AGA or the value you received for being an AGA member. You also have the chance to win \$25 in cash or gift cards for your submission.
3. The Communications Committee is continuously at work updating our website and ensuring that timely information is communicated to the membership. Please feel free to reach out to the committee director if you have any ideas or suggestions on how to further enhance and improve our website.

For more information, please read our award-winning newsletters.

Also, please be advised that our November 2021 General Membership will be held on November 17. Please note this change in the initial schedule.

We thank you for your continuous support and participation in our association. We also encourage you to volunteer by contributing to the newsletter, participating in our committees, and assisting us in activities promoting our chapter goals and advancing government accountability. Please let me know if you have any questions or if you would like to get involved in a committee.

Visit our website at <http://aga.guam.net> for more information. You may send us an email at agaguamchapter@gmail.com. We look forward hearing from you. Take care and be safe.

UPCOMING MEETINGS AND EVENTS

GENERAL MEMBERSHIP MEETINGS

Meetings are held every fourth Wednesday of the month and will begin at 11:45 a.m. (to ensure sufficient time is available to complete the CPE requirements). Meeting invites will be sent to members at least two weeks in advance. At this point, meetings will continue to be held via Zoom. While we hope to hold in-person meetings, safety is our priority.

GENERAL MEMBERSHIP MEETING DATES	
DATE	TOPIC/EVENT
07/28/21	SHRM – People Analytics <input checked="" type="checkbox"/>
08/25/21	GMH - New Medical Campus <input checked="" type="checkbox"/>
09/22/21	GVB – Use of IT and the Pandemic <input checked="" type="checkbox"/> *Prof. John M. Phillips Award Presentation*
10/27/21	GDOL – Pandemic Related Issues *Scholarship Presentation*
11/17/21 *date change*	Guam Ethics Commission
12/22/21	*AGA Guam Chapter Christmas Party*
01/26/22	Tax Updates / ERM / Taking Care of Your Personal Finance
02/23/22	Utilities Update and the LEAC Factor / DOL Internal Controls to Address Fraud
03/23/22	How to be an Efficient Leader / How to Effectively Handle Difficult Employees or Situations *CGFM Month*
04/27/22	Ethics in Government / Guam Ethics Commission Initiatives
05/25/22	Safety in the Workplace *Awards*
06/22/22	Leadership during Difficult Times *Oath of Office*



GENERAL MEMBERSHIP MEETING

GDOL and Pandemic Related Issues on Guam

DAVID DELL'ISOLA

Director of Guam Department of Labor

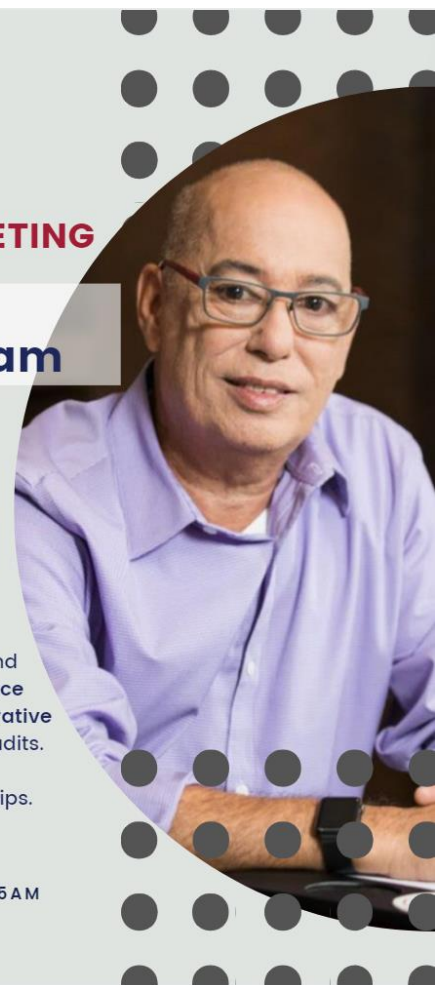
OCT 27 • 11:45AM • ZOOM

He will be joined with GREG MASSEY, Acting Administrator for the Wage and Hour Division and leader of the Pandemic Unemployment Assistance (PUA) Team and HELEN MAFNAS, GDOL Administrative Services Officer and lead for the Department's Audits.

We will also be presenting the 2021 Fall Scholarships.

CHECK YOUR EMAIL FOR THE ZOOM LINK
TAKE NOTE OUR MEETINGS WILL BEGIN AT 11:45AM

1 CPE WILL BE OFFERED FOR MEMBERS
NON-MEMBER FEE FOR CPE CREDIT IS \$15



click here for the
zoom link

conferences i/o

As meetings continue over Zoom, please be sure to check-in with **Conferences i/o** (<https://agaguam.cnf.io/>). This will ensure you are registered to receive your CPE certificate and serves as a tool to answer poll questions or post your questions for the speaker. And in case you were wondering, all interactions on Conferences i/o are completely anonymous.

COMMUNITY TRAINING EVENTS

upcoming trainings
UPCOMING TRAININGS



**NOV
10**

NEW YORK CAPITAL CHAPTER

The NY Capital Chapter has extended an invitation to join their Technical Tuesdays (Wednesdays for us on Guam) webinars. AGA members will be charged \$5. The upcoming event is on **DEMYSTIFYING ARTIFICIAL INTELLIGENCE**. For more information about the event and to register, you can visit the webpage at: https://www.aganycap.org/event_pop.asp?ID=629.

Course Date & Time: **Wed., Nov. 10, 2021 ★ 4:00am-5:30am (GU time)**
(Tue., Nov. 9, 2021 ★ 2:00pm to 3:30 pm EST)

**NOV
22-23**

The NY Capital Chapter is also holding their **FRAUD CONFERENCE** this November. It will be a two-day event, in which participants can earn **up to 14 CPES**. 1-day and 2-day pricing is available and a \$25 early bird discount is available until November 12, 2021. For more info on training price, dates, and agenda, visit: <https://na.eventscloud.com/ehome/fraud2021/1129182/>

Course Date & Time: **Tue.-Wed., Nov. 23-24, 2021 ★ 9:30pm-6:30am (GU time)**
(Mon.-Tue., Nov. 22-23, 2021 ★ 7:30am to 4:30 pm EST)



**DEC
6-10**

INTRODUCTION TO PROJECT MANAGEMENT (15 CPES)

Open to insular government professionals.

Delivery Method: Virtually via Zoom

Course Date & Time (Guam): **Dec. 6-10, 2021 ★ 10:00am-1:00 pm**

Registration Link: <https://learn.pitiviti.org/114>



For more training opportunities, see also the **Links and Resources** section for AGA National sponsored events.

COMMUNITY SERVICE ANNOUNCEMENTS



IN SUPPORT OF GMHA,
THE AGA GUAM CHAPTER
IS SPONSORING A

**DONATION DRIVE FOR
GMHA'S COVID-19
EQUIPMENT LOAN
PROGRAM**

**GENTLY USED WHEELCHAIR AND WALKER DONATIONS
ARE ALSO WELCOME. THE DONATION DRIVE WILL RUN
UNTIL NOVEMBER 19, 2021.**

HELP IS APPRECIATED HOWEVER POSSIBLE

Please make checks payable to **AGA Guam Chapter** and mail to
P.O. Box 1124 Hagatna, Guam 96932 or send payments
via **PayPal** to **agaguamchapter@gmail.com**.

Kindly indicate "For GMHA Drive" on all payments.

*Any amount is welcome, but donations of at least \$50 will count as
community service credit for AGA Members.*

Donations from non-members will also be accepted.

For more information, contact our Community Service
Directors at **franciscomargie@outlook.com**
vdrvalencia@hotmail.com

**Used wheelchairs and walkers will be accepted upon inspection by a GMHA staff.
For more information, please email **jannica.quintanilla@gmha.org**.*

COMMUNITY SERVICE ANNOUNCEMENTS

JOIN US IN SERVING OUR
COMMUNITY WITH JUST
ONE HOUR

The AGA Guam Chapter is calling on our members to give back to our local community for at least one hour.

service ideas include:

participate in a beach/highway clean-up | volunteer at an animal shelter
volunteer with a recycling program | prepare care packages for the
homeless | prepare thank you cards for Veteran's/first responders
tutor students | present in a class

From now through October 31, 2021, members are invited to participate in solo community service or collaborate on activities to earn service credit.

Members can self-certify their hours by emailing a photo and the description, date, and time/duration of the activity to the Community Service Directors. Please indicate if you are willing to share your photo on our social media.

Email Margie Francisco or Vanessa Valencia for details.

CHAPTER EXECUTIVE COMMITTEE (CEC) MEETINGS

CEC Meetings are held **every second Wednesday of the month at 12:00 p.m.** via Zoom.

If you are interested in joining discussions for Chapter events or joining a committee, feel free to contact President Maripaz Perez or President-Elect Josie Villanueva.

Refer to the agenda for discussion items from this month's CEC meeting and click [here](#) to view the minutes (which are posted upon approval).

Minutes of General Membership meetings are posted on our website upon approval. Click [here](#) to view.



Advancing Government Accountability

Association of Government Accountants

P.O. Box 1124
Hagatna, Guam 96932
<http://aga.guam.net>

Maripaz N. Perez, CGFM,
CGAP, CICA, CIA, CFE
President
mznpercz@hotmail.com

Josie G. Villanueva, MBA, CPA,
CGMA, CGFM, CSAF, PMP
President-Elect
josiegv@gmail.com

Llewelyn Terlaje, CGFM,
CGAP, CFE
Treasurer
lrlerlaje@gmail.com

Justin B. Castro, CFE
Treasurer-Elect
justinbcastro@gmail.com

Joy B. Bulatao, CGFM
Secretary
joy.bulatao@gmail.com

Pilar O. Pangelinan, AFC, CB
Immediate Past President
pangelipe638@yahoo.com

Yukari Hechanova, CPA,
CGFM, CIA, CGAP, CGMA
National Council of Chapters
Representative
yukahechanova@gmail.com



**AGA Guam Chapter
Chapter Executive Committee
Meeting Agenda**

Wednesday, October 13, 2021 at 12:00 PM
Virtual Meeting via Zoom

- I. Call the Meeting to Order**
- II. Approval of CEC Minutes**
 - A. August 11, 2021 Minutes
 - B. September 8, 2021 Minutes
- III. Treasurer's Report – Approval of Financials**
 - A. July 2021 Financials
 - B. August 2021 Financials
- IV. President's Report**
 - A. Guam Chapter Policies and Procedures - *Target Update Completion by October 31, 2021. Thank you for those who provided their feedback. Please Provide Feedback by October 22, 2021*
- V. Committee Reports**
 - A. **Accountability** – AGA CCR for PY2021 issued on 9/21/2021
 - B. **Awards (ACE)** - John Phillips Award Issued 9/22/2021
 - C. **Bylaws** – SOPs Feedback by 10/22/2021
 - D. **Certification /CGFM** – Pamphlet & GovGuam Agencies Outreach
 - E. **Communications Newsletter** – Member Monday Feature
 - F. **Communications Website**
 - G. **Community Service** – GMHA Equipment & Canned Food Drive
 - H. **Education**
 - I. **Membership** - New Member Recruitment Program
 - J. **Programs & Technical** – October 27 Speaker (Virtual)
 - K. **Research & Standards**
 - L. **Scholarships** – Awarded on October 1 (Recipients: 2 UOG and 1 GCC)
 - M. **Young Professionals**
- VI. Other Matters**
- VII. Next Meetings**
 - A. General Membership Meeting Virtual – October 27
 - 1. Guam Chapter PY2021 CCR Presentation
 - 2. Scholarships Fall 2021 Presentation
 - 3. Community Service - GMHA Equipment Donation (November) and Canned Food Drive (December)
 - B. CEC Meeting Virtual – November 10
 - C. General Membership Meeting – November 24 (virtual)
- VIII. Adjourn Meeting - _____**

FALL 2021 SCHOLARSHIP RECIPIENTS

The AGA Guam Chapter provides academic scholarships for students who intend to pursue degrees in business administration or public administration disciplines. These scholarships are as follows:

**FALL 2021
HERMINIA DIERKING
SCHOLARSHIP**

TWO (2) - \$1,000 SCHOLARSHIPS WILL BE AWARDED

**Herminia Dierking Scholarship Program**

The Herminia Dierking Scholarship program is offered in recognition of the achievements of the late Herminia H. Dierking, a Legislator, Educator, Humanitarian, Past President of AGA Guam Chapter, Past Regional Vice President of AGA Pacific Rim, and a past recipient of the AGA National Chapter Service award. This Scholarship is open to students who intend to pursue a bachelor's degree in Accounting, Business Administration, Finance and Economics, or Public Administration at the University of Guam (UOG).

**FALL 2021
AGA GUAM CHAPTER
SCHOLARSHIP**

TWO (2) - \$500 SCHOLARSHIPS WILL BE AWARDED

**AGA Guam Chapter Scholarships**

The AGA Guam Chapter Scholarship program is offered to "advance government accountability" and transparency in all government levels by reaching out to all accountability professionals from Accounting Technicians to Accountants. This Scholarship is open to students who intend to pursue an associate degree in Accounting at the Guam Community College (GCC).

Applicants for the Fall 2021 scholarships were asked to write a 500-word essay. This year's topic was:

"Based on your knowledge and experience gained during the COVID-19 pandemic, how would you help government agencies and/or organizations prepare for and overcome possible disruptions in the future?"

Read on to hear what this year's recipients wrote about in their essays.

Congratulations Scholarship Recipients!



Christel Espiritu *University of Guam | Major: Accounting, Minor: Public Admin.*

"The COVID-19 pandemic has changed the world and the consequences of this will remain present in the days to come. This unprecedented time has caused not only loss of life but also fear, leaving governments around the world disrupted. We have seen government seek ways to cope with the economic fall-out by supporting the healthcare systems, by providing economic assistance and applying new modes of working and learning. With the knowledge and experience I gained during this pandemic what I can do to help the government prepare and overcome possible disruptions in the future is by voting the right people to lead our nation, by adhering to the protocols set and encouraging people around me to do the same."

Espiritu further commented on establishing emergency funds, building more medical establishments, and automating services. She emphasized that a good leader was needed that could lead by example.



Dona Marie Silang *University of Guam | Major: Accounting*

"The importance of planning sets forth direction for action and a transparent view. A clear perspective gives way to find better solutions to any unforeseen circumstances. Last year's pandemic has impacted and changed our way of living, interacting, and learning. It truly made history for the people in Guam. The present norm will never be the same environment we are all accustomed to. As a citizen who experienced the pandemic and who seeks change, I suggest data, speed, and collaboration for future-readiness. This will provide the citizens of Guam with efficiency and reliability in terms of actions and response."

Silang discussed the use of data and data analytics and how performing timely analyses could have helped determine a proper course of action to address the pandemic. Additionally, she pointed out how communication and empathy is key to bringing the community together to work through the issues.



Catheryne Leila Arroyo *Guam Community College | Major: Accounting*

Arroyo started her essay with some statistics on small business closures and early fatality numbers which were caused by the pandemic to emphasize that "none of us were prepared for these events." She mentioned that "[t]he Government of Guam has been making decisions based on what the people want, not about what the people need" and as a result, we weren't ready to handle the pandemic and it spread too quickly. She continues with, "if this were to happen again, the Government should pay close attention to the people who have obtained the virus and monitor them."

As a student, Arroyo also mentions that schools should have equipment available for rent at the beginning of each semester, so everyone has a fair chance at having tools they need for a pandemic learning environment. She further adds that a conference would be helpful to keep faculty up to date on what they need to know to ensure rules and regulations are followed and to be prepared for emergencies going forward.

MEMBERSHIP HIGHLIGHTS

MEMBERSHIP ANNIVERSARIES



★25 YEARS★

DR. FILOMENA M. CANTORIA, CPA
RETIRED

23 YEARS

ROMANA L. BLAILES
PALAU PUBLIC AUDITOR

RENA L. KLOULECHAD
RETIRED

SATRUNINO TEWID
PALAU PUBLIC AUDITOR

12 YEARS

CLARIZA MAE G. ROQUE, CGFM
GUAM OFFICE OF PUBLIC ACCOUNTABILITY

11 YEARS

DR. ARTEMIO HERNANDEZ, CGFM
GUAM INTERNATIONAL AIRPORT AUTHORITY
CAROLINE SENDA
DELOITTE AND TOUCHE LLP

4 YEARS

ELSA C. FLORES
UNIVERSITY OF GUAM BUSINESS OFFICE

DANICA LAGMAN
DELOITTE AND TOUCHE LLP

MICHAEL S. MORENO, CGFM
PUBLIC DEFENDER SERVICE CORPORATION

1 YEAR

AILEEN J. PANGELINAN
E-MEMBER/STUDENT

DR. PAMELA PERALTA
UNIVERSITY OF GUAM

2 YEARS

XIA JIN
ERNST & YOUNG LLP

SIARRA N. JOHNSTON
E-MEMBER/STUDENT

ELAINE SONG
ERNST & YOUNG LLP

*Friendly
Reminder!*

**UPDATE YOUR
MEMBERSHIP
PROFILE
ON AGACGFM.ORG**

Be sure to update your member profile for any changes in personal, work, and contact information. This will ensure you receive all your benefits and notifications.

MEMBER SPOTLIGHT



September 23, 2021 | BeHeartfelt's Shoe Drive

Taling Taitano braved the rain and brought her shoe donation for BeHeartfelt's Shoe Drive to benefit kids and youth in need.



CLICK HERE
TO SEND US
YOUR INFO.

Member Mondays



SEND US YOUR PICTURE, ALONG WITH YOUR NAME, EMPLOYER AND A SHORT QUOTE ON WHAT AGA MEANS TO YOU AND BE FEATURED ON OUR SOCIAL MEDIA &/OR NEWSLETTER.

Share with us!

SUBMIT YOUR MEMBERSHIP MONDAY FEATURE FOR A CHANCE TO WIN \$25 IN CASH!

#membershipmonday

Catch us on Instagram, Facebook, and Twitter.



HOW TO ENTER

To be eligible, you must be a current member of the AGA Guam Chapter and submit a Membership Monday profile* to be featured in our social media pages.

*At a minimum, profiles should include your name, employer, job title, a picture of yourself, and a quote (what AGA means to you, fave memory with AGA, etc.). You can also offer advice to other members or share an achievement you accomplished.

ENTRY SUBMISSION

To submit your profiles, you may use Google Forms (a link is provided in the monthly newsletter and has also been emailed) or you may email your submissions to agaguamchapter@gmail.com.

Kindly indicate in the subject line: "Membership Monday submission."

ELIGIBILITY PERIOD

Submissions received from July 26, 2021 through May 27, 2022 will be considered for the raffle. Raffle will be drawn during the June 2022 General Membership Meeting.

ONLY ONE ENTRY PER MEMBER WILL BE USED FOR THE RAFFLE.

CGFM CORNER

ATTENTION CANDIDATES! THERES STILL A MONTH LEFT TO
GET IT DONE IN '21 WITH TOGO!

AGA National wants to help you reach your goal of becoming a CGFM in 2021 with our "Take One, Get One!" promotion. From now until Nov. 30, when you take any CGFM exam, you can receive a voucher for a FREE exam! Don't miss this fantastic opportunity to save money while reaching your goal!

Here's how it works:

1. **Take** one of your CGFM examinations between **September 1 and November 30, 2021**.
2. **Request** a voucher code for your next CGFM examination by emailing agacgfm@agacgfm.org as soon as you take your exam, and no later than **December 6, 2021**.
3. **Receive** one voucher code via email.
4. **Schedule and take** your next CGFM exam using the voucher code as payment by **February 28, 2022**.

Terms and conditions:

- Taking a CGFM exam prior to September 1, 2021 will **not** qualify for this promotion.
- We recommend requesting your voucher code as soon as you take the exam during the September-November timeframe.
- Voucher codes will **only** be issued to current CGFM candidates who took a CGFM examination between September 1 and November 30, 2021, and who still have to pass at least one CGFM examination. Voucher codes will only be distributed to those who request them.
- Voucher codes will be distributed on specific dates only: 9/15, 9/30, 10/15, 11/1, 11/15, 12/2 and 12/15. Vouchers will be sent to individuals who have met the above requirements and request the voucher **at least three days** prior to the distribution date.
- Each candidate may only receive **one** voucher code and they are non-transferable.
- All voucher codes will expire on **February 28, 2022** — all exams paid with these vouchers will need to be taken by that date. The expiration date will not be extended for any reason.
- Testing appointments may fill up — candidates are encouraged to request their voucher code and schedule their appointment as soon as possible.

Questions?

Any questions regarding this promotion should be directed to AGA's Office of Professional Certification at agacgfm@agacgfm.org or 703.684.6931.

Resilience: Turning Obstacles into Opportunities



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")

November 1-2, 2021, 10:30am-2:30pm ET each day

\$325 per person

[Register here.](#)

Deadline to register or cancel – 10/25/21

Course 2 ("Governmental Accounting, Financial Reporting and Budgeting")

November 15-18, 2021, 10:30am-3:30pm ET each day

\$725 per person

[Register here.](#)

Deadline to register or cancel – 11/8/21

Course 3 ("Governmental Financial Management and Control")

December 7-9, 2021, 10:30am-3:30pm ET each day

\$525 per person

[Register here.](#)

Deadline to register or cancel – 11/30/21

The AGA GUAM CHAPTER
supports its members with their
★ ★ ★ **CGFM goals!**

A poster for the AGA Guam Chapter Coffee Klatch. It features a red background with a white coffee cup and steam on the left. The text "AGA Guam Chapter" is in white, and "coffee Klatch" is in large, bold, white letters. Below this, it says "Join us to learn more about the CGFM. For CGFM candidates, ask your questions and provide your updates." The date and time are "SAT. NOV. 6, 2021 9:00AM TO 10:30AM" and the location is "PORT OF MOCHA, GPO". It also provides a virtual link: "Or join virtually: meet.google.com/pww-dbyv-kuw". The CGFM logo is at the bottom left.

AGA Guam Chapter
coffee Klatch
Join us to learn more about the CGFM.
For CGFM candidates, ask your
questions and provide your updates.
SAT. NOV. 6, 2021
9:00AM TO 10:30AM
PORT OF MOCHA, GPO
Or join virtually:
meet.google.com/pww-dbyv-kuw
CGFM

A poster for the CGFM Virtual Study Session. It features a dark blue background with four white alarm clocks at the top. The text "CGFM VIRTUAL STUDY SESSION" is in white. Below this, it says "WANT TO PASS YOUR CGFM EXAM BUT CAN'T FIND THE TIME TO FOCUS? WANT TO DEVELOP A ROUTINE AND STAY DISCIPLINED? START YOUR DAY WITH A STUDY SESSION!". It then provides the schedule: "Join us every Monday, Wednesday, and Friday from 3:00AM to 5:00AM" and the link "meet.google.com/rax-svdp-ykt". The AGA Guam Chapter logo is at the bottom left, and the CGFM logo is at the bottom right.

CGFM VIRTUAL STUDY SESSION
WANT TO PASS YOUR CGFM EXAM BUT CAN'T
FIND THE TIME TO FOCUS?
WANT TO DEVELOP A ROUTINE AND STAY
DISCIPLINED?
START YOUR DAY WITH A STUDY SESSION!
Join us every Monday, Wednesday, and Friday
from 3:00AM to 5:00AM
meet.google.com/rax-svdp-ykt
AGA GUAM CHAPTER
CGFM

The AGA Guam Chapter Certification Committee has various initiatives to promote the CGFM designation. This includes the following:

- CGFM Scholarship Reimbursement,
- CGFM Review Exam Questions Scholarship Reimbursement,
- Study Guides Loan Program (**Guide II is available for loan!**),
- CGFM E-Book Study Guides Scholarship Reimbursement, and
- CGFM Mentorship Program

For more information, visit our website and view the section on CGFM Initiatives (or click **Here**).

You may also review our updated SOP-3: CGFM Certification Programs, Testing, and Reimbursement Scholarships on the Chapter By-Laws section (or click **Here**).

For more support as you start your CGFM journey, contact the Certification Director to be added to the **CGFM chat group/mailling list**. There, you will get news on when the next Coffee Klatch will be, get advice from other CGFM candidates, as well as encouragement from CGFM members.

LINKS AND RESOURCES



THE 2021 FALL ISSUE 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.



Click [here](#) to listen to current and past episodes.

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. (The next free members-only webinar will be on January 26, 2022. However, this year's TTS will be free for members, see details below.)

SAVE THE DATE: AGA's **Technology & Transformation Summit (TTS)** will be on **Nov. 18** and is **FREE for members!** Explore new technologies for government users and gather information on what to pursue, what to invest in, and what to wait and see about. Learn what works; hear stories of transformations in agencies; and **earn up to 8 CPEs** at TTS! **Registration is now open!** Click [here](#) for details.



Even if you cannot attend the entire day, join in for a couple of sessions. You will have many take-aways to implement back at the office. Needing CPE before the end of the year? The TTS has you covered!

View the [EVENT CALENDAR](#) to see the full suite of training events available from National and other chapters.

Don't forget that AGA has a [Fraud Prevention Toolkit](#), which provides resources for federal, state, local and tribal government financial managers to use in preventing and detecting fraud. The Toolkit is free for members and can be accessed from the [intergov](#) section of the [Tools & Resources](#) link on AGA National's website.



AGA National has started a new member-get-a-member recruitment campaign: **Everyone Get One!** For the 2021-2022 Membership Year, their target is to recruit **2,022 new members** by **April 30, 2022**.



ACCOUNTABILITY TALKS

Episode 74: Chapter Spotlight – Guam
This episode we travel to Guam to meet Paz Perez, Josie Villanueva and Danica Batac from the Guam Chapter! Learn about this diverse and active chapter on the other side of the world. Click [here](#) to listen.



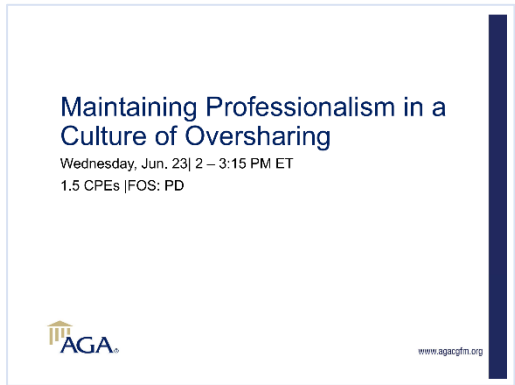
AGA, in partnership with Corporate Partner Guidehouse, unveils its latest research report, [Reduce Government Fraud with a Dynamic Approach](#).

More than 300 government professionals with expertise in fraud mitigation share solutions that work — or don't work — against the escalating challenge of fraud prevention and detection. The report outlines fraud trends and recommendations for improvement.



AGA, in partnership with Kearney & Company, unveiled its latest survey report of the oversight community — [2021 Inspector General Survey: Charting the Future of Independent Oversight](#).

It captures insights from a momentous year when the oversight of trillions of dollars in pandemic relief came under the IGs' purview and personnel shifted almost entirely to remote work. Results indicate extraordinary transformation in the IG community to meet challenges as a more unified, collaborative group than before.



September Members-Only Webinar Recording Available

Did you miss Mike Brown's presentation, "Maintaining Professionalism in a Culture of Oversharing"? No worries! You can catch up by logging into My AGA to view the recording and slides for this and other members-only webinars.

To view archived presentations, click [here](#).



In AICPA news, be on the lookout for changes to the CPA Exam. Visit www.aicpa.org for more information. Some items of interest:

- New Blueprints are intended for a more holistic view of what is being tested and at what skill level, with a direct connection to the Practice Analysis
- Candidates may only pass one discipline, though they may take different disciplines until they pass one; if additional disciplines are desired then recommendation is to pursue them through various certifications available
- No change in the 18-month window for passing all 4 parts of the exam
- The Blueprints expected publish date is January 2023, with the New Exam date still set for January 2024
- The Blueprints contain more than 600 Task Statements that will clarify where certain topics will be tested

NOMINATIONS ARE OPEN FOR AGA'S 2022 NATIONAL LEADERSHIP AWARDS

These awards, presented annually at AGA's National Leadership Training (NLT), recognize individuals for their contributions to the government financial management profession. **Nominations for the 2022 awards are due by COB December 10, 2021 (or December 11 Guam time).**

Nomination Information

- AGA chapters, individuals or government units may make nominations. An AGA chapter may only nominate one individual for each award.
- Nominations for individual awards must include a high-resolution photo of the nominee. The photo must be submitted electronically with your nomination.
- If you are making the nomination on behalf of a chapter, you must be authorized to do so as a representative of the chapter. Chapters may contact awards@agacgfm.org for examples of successful chapter PDT award entries. ***Please coordinate your nomination with Chapter President Maripaz Perez, or Awards Director Taling Taitano.***
- All applicants will be notified of the National Awards Committee's decision approximately 6-8 weeks after the deadline.

Excellence in Government Leadership Award (state/local) (1 awardee)

- Honors state, local or tribal government professionals who exemplify and promote excellence in government financial management, outstanding leadership, high ethical standards and innovative management procedures
- Recognizes cumulative achievements of individuals who throughout their public career have served as a role model for others and have consistently exhibited the highest personal and professional standards
- Nominees must have been employed by the government at the time the work being recognized was performed
- Nominees do not have to be members of AGA

William R. Snodgrass Distinguished Leadership Award (state) (maximum of 2 awardees)

- Honors state government professionals who exemplify and promote excellence in government financial management and who have demonstrated outstanding leadership in enhancing sound financial management legislation, regulations, practices, policies and systems
- Recognizes exceptional leadership that led to improved financial management practices, policies, systems or operations and individuals that have consistently exhibited the highest personal and professional standards
- Nominees must have served in a state government position at the time of the recognized contribution
- Nominees do not have to be members of AGA

Distinguished Local Government Leadership Award (local) (maximum of 2 awardees)

- Honors local government professionals who exemplify and promote excellence in government financial management and who have demonstrated outstanding leadership in enhancing sound financial management legislation, regulations, practices, policies and systems
- Recognizes exceptional leadership that led to improved financial management practices, policies, systems or operations and individuals that have consistently exhibited the highest personal and professional standards
- Nominees must have served in a local government position at the time of the recognized contribution
- Nominees do not have to be members of AGA

Private Sector Financial Excellence Award (private sector - state/local) (1 awardee)

- Honors financial executives in the private sector who exemplify and promote excellence in state or local government financial management, outstanding leadership, high ethical standards and innovative management techniques
- Recognizes cumulative achievements of individuals who throughout their career have served as a role model for others and who have consistently exhibited personal and professional standards
- Nominees must have been employed in the private sector at the time of the recognized contribution.
- Nominees do not have to be members of AGA.

Eleanor Clark Diversity Leadership Award (public sector) (1 awardee)

- Presented to a public sector leader who has demonstrated excellence and results in promoting diversity, equity, and inclusion in their organization and/or has made a significant impact across a greater public sector population
- The award is open to employees in federal, state, local, and tribal governments and academia and is intended to recognize premier leadership efforts in D.E
- Nominees do not have to be members of AGA

STUDENT CONTRIBUTION

THE PARADOX OF ACCOUNTING MAJORS

Written by Danielle Lee



What do you think of when you imagine students in the accounting major? The first thought everyone has is most likely studious. Accountants reminiscing their college life probably remember having textbooks open late at night extending into the morning trying to understand the completely new concepts in what is called the “language of the business world.” As a junior in the accounting program at the University of Guam, this is my present and likely something I will be doing tomorrow and the day after that!

The second thought that most people have when thinking of accounting majors is security. In accounting, we hear this word countless times in school and in the workforce—sometimes in different forms; one example of this is the somewhat accurate stereotype that accountants are not risk-takers and avoid stepping out of their comfort zones. I know I fit into this stereotype and found a level of security in my major; however, a strong factor that I confided in and found real security in is knowing that others have walked this path and succeeded, no matter how difficult it gets studying late nights to mornings.

This is the paradox of accounting majors: We find security in not having to take risks, but we also use that security to step out of our comfort zones and take the risks for our individual futures—calculated risks.

At that point, some might wonder whether it can be called a risk or not. I believe it is. We take our knowledge of the past trends and experiences of others to improve the experience today and increase the likelihood of success in taking the risk; this is the fundamental practice of teaching, and this is what I have observed as a student from our phenomenal professors of accounting at the university.

The accounting program at the University of Guam is not stagnant or unchanging; our professors passionately pour out their efforts to better prepare students for the workforce, consistently seeking improvement in their teaching methods towards efficiency and effectiveness. An underlying reminder I remember from all my professors is to step out of my comfort zone. As a freshman, I wondered why I would need to do that for success; as a sophomore, I realized I needed to do it to increase the chances of success. As a junior today, the professors at the university have my full gratitude for the reminder to take the calculated risks.

Entering the program, I never imagined myself to be an officer of the Junior Accountants Society, attending workshops from accounting firms, and getting connected with employers as early as I did—all while trying to maintain my GPA for the merit scholarship. I was blessed with the opportunity to intern at Deloitte & Touche under the department I wanted to work for. Taking that opportunity required taking a risk in balancing school and

THE PARADOX OF ACCOUNTING MAJORS. CONTINUED...

work, but it was calculated knowing that others have walked the same path and succeeded. Any failures or misses down the road? Others have experienced those as well but still succeeded. As accounting majors, we confide in these truths and continue to strive for success by taking the risks we would typically avoid increasing the likelihood of success; this is the paradox of accounting majors.

NATIONAL COLLEGIATE LEADERSHIP PROGRAM

Do you know a junior or senior in college? Invite them to participate in AGA's 2022 [National Collegiate Leadership Program](#). Recipients of AGA's NCLP scholarship will attend AGA's [National Leadership Training](#), Feb. 23–24, 2022, in Washington, D.C., and gain valuable one-on-one experience with senior government leaders. Register by **Nov. 5, 11:59 p.m. ET.**

National Collegiate Leadership Program

- Open to college juniors & seniors
- Applications due Nov. 5

[learn more](#)

WHAT STUDENT DOESN'T LIKE FREE?

Full-time students enrolled at an accredited institute of higher education and who are not gainfully employed are eligible for a **free electronic AGA membership**. Student members can participate in AGA's free mentorship program, search for internships on the members-only job board and take advantage of scholarships, leadership programs and more. *Invite a student to join AGA today!* Click [here](#) to learn more.

AGA GUAM CHAPTER OFFERS ACCOUNTING STUDENTS...



Scholarships
Networking Opportunities
Insight from Speakers
Training
and so much more.



Be an Student Member for free.
[Click here for more information.](#)



CONTACT US

OFFICERS

President

[Maripaz N. Perez](#), CGFM,
CGAP, CICA, CIA, CFE

President-Elect

[Josie G. Villanueva](#), MBA, CPA,
CGMA, CGFM, CSAF, SHRM-
CP, PMP

Treasurer

[Llewelyn R. Terlaje](#), CGFM,
CGAP, CFE

Treasurer-Elect

[Justin B. Castro](#), CFE

Secretary

[Joy V. Bulatao](#), CGFM

Immediate Past President

[Pilar O. Pangelinan](#), AFC, CB

National Council of Chapters
Representative

[Yukari Hechanova](#), CGFM,
CPA, CIA, CGAP, CGMA

COMMITTEE DIRECTORS AND CO-DIRECTORS

Accountability

[Doreen T. Crisostomo-Muña](#),
Ph.D, CGFM, CFE, CICA

Awards (ACE)/Historian

[Taling M. Taitano](#), CGFM, CPA
[Royelle Mae S. Carter](#)

Budget and Finance

[Fierce Louie Catoc](#), CPA

By-Laws and Procedures

[Yukari Hechanova](#), CGFM,
CPA, CIA, CGAP, CGMA

Certification

[Josie G. Villanueva](#), MBA, CPA,
CGMA, CGFM, CSAF, SHRM-
CP, PMP
[Mary Grace Edrosa](#), PMBA,
CGFM
[Odeth F. Ignacio](#)

Communications-Website

[Clariza Mae G. Roque](#), CGFM,
CGAP, CICA
[Mariella Cruz](#)

Communications-Newsletter

[Debbie Ngata](#)

Community Service

[Margie Francisco](#), CPA
[Vanessa D. Valencia](#)

Education

[Rodalyn May A. Gerardo](#),
CGFM, CIA, CPA, CGAP,
CGMA, CICA

Membership

[Jose B. Guevara](#), III, CGFM
[Amacris V. Legaspi](#), CGFM
[Lawrence Jay Alcairo](#)

Programs and Technical

[Pilar O. Pangelinan](#), AFC, CB
[Pamela R. Aguigui](#), CM

Research/Standards

[Rizalito Gino F. Paglingayen](#),
CPA
[Rahnne Joy A. Belonio](#)

Scholarship

[Lorbea P. Kim](#), CPA
[Jorizaira R. Borja](#)

Young Professionals

[Rachel F. Cubacub](#)
[Christel Espiritu](#)
[Cecile Katrina Escalona](#)



AGA GUAM CHAPTER



P.O. Box 1124
Hagatna, Guam 96932



AGA NATIONAL



2208 Mount Vernon Avenue
Alexandria, VA 22301-1314

