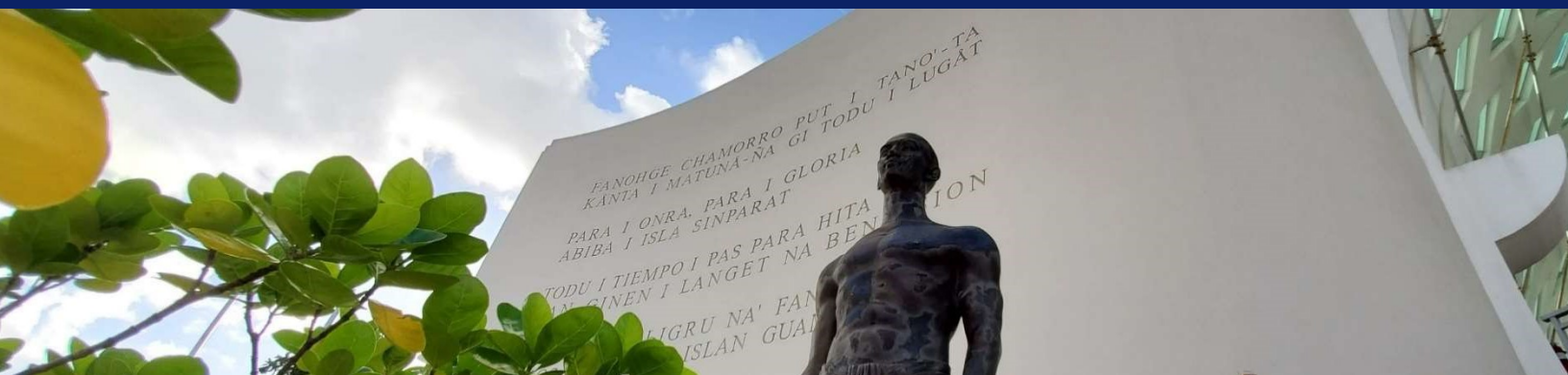


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GUÅHAN GASETA

NUMBER 01 | JULY 2020



IN THIS ISSUE:

President's Message	1
Upcoming Meetings and Events	3
Membership Highlights	6
CGFM Corner	8
Links and Resources	9
Research and Standards	11
50 th Anniversary Activities	12
Contact us	14

president's MESSAGE

Hafa Adai,

Thank you, Debbie and the Guam Chapter Executive Committee, for leading our Chapter to Platinum once again. Congratulations to Ricky Hernandez, our past National Council of Chapters Representative for earning the National Emerging Leader Award of Excellence. He was also our guest speaker for COVID Transitions for our May General Membership meeting. He was recently appointed as the Deputy Director of the Guam International Airport Authority. We are proud of your accomplishments.

I want to echo, Past President Debbie in, "Recognizing the hard work and dedication of our CEC and membership, these national achievements would not have been possible, our Chapter Director of Professional Certification Maripaz Perez, CGFM; Director of Accountability Doreen Crisostomo, Ph.D., CGFM; and Director and Co-Director of Community Service Margie Francisco, CPA and Vanessa Valencia for their leadership and service to our membership and the community. The Platinum Level Award recognizes the Guam chapter's outstanding efforts to uphold the AGA's mission. The Chapter CGFM members recognize chapters that have done an outstanding job in promoting the CGFM Program and its members, other accountability professionals and their community.

PRESIDENT'S MESSAGE, CONTINUED

The Chapter Accountability and Transparency Award recognizes chapters that have demonstrated an outstanding commitment in being a leading source of information and knowledge on accountability and transparency for members and the government community. The Chapter Community Service Award recognizes chapters that have demonstrated an exceptional commitment to community service by participating in a number of projects which require significant commitment of time and/or resources.

Welcome to our new CEC members: Vince Duenas who will be chairing our 50th Anniversary Committee; Alfredo Tinoso, student representative on Young Professionals (YP); Amacris Legaspi, Membership; Rizalito Paglingayen and Ranel Ranoa, Research and Standards; Lorbea Palaming, Scholarship; Mariella Cruz, student member for Communications; and Michelle Puno, YP member and Accountability.

We are planning quarterly activities to commemorate our 50th Anniversary. We are also planning our biennial Guam Professional Development Conference in February 2021. We need your help to make these events a success.

I look forward to a fruitful program year for us all. Stay safe and thank you for your support.



Best Regards,
Pilar Pangelinan
Chapter President



Program Year 2020-20201 officer induction ceremony held during the June 2020 General Membership Meeting. L-R: Debbie Ngata (Immediate Past President), Fierce Catoc (Treasurer), Llewelyn Terlaje (Treasurer-Elect), Honorable Joe S. San Agustin, Pilar Pangelinan (President), Pamela Aguigui (Secretary), and Maripaz Perez (President-Elect).



UPCOMING MEETINGS AND EVENTS

GENERAL MEMBERSHIP MEETINGS

July is the start of a new program year. Below are the dates of the upcoming General Membership Meetings and the tentative topics to be covered. Please note these are planned topics, subject to the availability of speakers, and may change. Email reminders will be sent prior to the meetings and will indicate the confirmed speaker and subject matter to be covered. Should you have any questions or have any recommendations or feedback, please contact Dr. Doreen Crisostomo (Programs Director) or Pilar Pangelinan (Chapter President).

Date	Tentative Topic
07/22/2020	GGRF / My Total Retirement
08/26/2020	Overview / Challenges in GovGuam's Procurement
09/23/2020	Governmental / CARES Act
10/28/2020	Candidate Forum Senator / Congress
11/25/2020	ERP Computer Software and Application
12/23/2020	AGA Christmas Party (coordinated by JAS)
01/27/2021	Robotics Process Automation / Blockchain
02/24/2021	Tax Updates / What You Should Know for Tax Year 2020
03/24/2021	CGFM Month / Professional Development
04/28/2021	Economic Outlook / State of Our Island's Economy
05/26/2021	Ethics in Government / Increasing Trust in Our Government
06/23/2021	Oath of Office / End of Year Celebration



As the island remains in Pandemic Condition of Readiness (PCOR) 2, we will continue to host Zoom meetings to ensure safety of our members and speakers. Meetings are held every fourth Wednesday of the month at 12 noon. Meeting invites will be sent to members at least two weeks in advance.

CHAPTER EXECUTIVE COMMITTEE (CEC) MEETINGS

CEC Meetings are held every second Wednesday of the month at noon virtually on Zoom. If you are interested in joining discussions for Chapter events or joining a committee, feel free to contact Pilar Pangelinan.

00

22

July General Membership Zoom Meeting
July 22, 2020

TOPIC
GGRF Updates, Economic Outlook, and Investments

SPEAKER
Maggie Ralbovsky, Wilshire Consulting Managing Director and Dr. Artemio "Ricky" Hernandez, Chairman of the GGRF Board of Investments Committee

One (1) CPE will be provided for attendees.

The AGA Guam Chapter will be holding its **July 2020 General Membership Meeting** on **Wednesday, July 22, 2020 via Zoom at 12:00 p.m.** Please download the free Zoom app on your desktop computer, laptop, mobile phone, etc. to make attending the virtual meeting easier. The Zoom link will be provided beforehand.

Our guest speaker is the Wilshire Consulting Managing Director **Maggie Ralbovsky** and Guam International Airport Authority Deputy Executive Manager **Dr. Artemio "Ricky" Hernandez** regarding **GGRF Updates, Economic Outlook, and Investments**. One (1) CPE will be provided for all attendees.

UPCOMING MEETINGS AND EVENTS, CONTINUED

NOMINATIONS OPEN

Nominations Sought for Professor John M. Phillips Excellence in Government Accountability Award

AGA Award Recognizes Excellence in Government Accountability

The Association of Government Accountants (AGA) - Guam Chapter is accepting nominations for the 2020 Professor John M. Phillips Excellence in Government Accountability Award to be awarded at the September General Membership Meeting. **Deadline to submit nominations is Friday, August 21, 2020** and may be emailed to agaguamchapter@gmail.com.

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. Nominations are open to federal, local, state government employees, elected or appointed officials, or private sector employees in Guam.

Any questions or comments may be directed to AGA Guam Chapter President Pilar Pangelinan or Vincent Duenas.

NOMINATIONS OPEN

2020

Prof. John M. Phillips
Excellence in Gov't
Accountability Award

Nominations
are due –
August 21, 2020

EMAIL AGAGUAMCHAPTER@gmail.com FOR DETAILS

AGA
GUAM CHAPTER
50
1970 Years 2020

Past award recipients include:

- Guam Department of Education Superintendent Jon Fernandez (2019)
- Former Port Authority of Guam General Manager Joanne Brown (2018)
- Public Auditor and Former Speaker Benjamin J.F. Cruz (2017)
- Former Chief Justice Robert Torres (2016)
- Guam Department of Education Superintendent Taling Taitano (2015)
- The Late Speaker Vicente Pangelinan (2014)
- Guam Community College President Mary Okada (2013)
- Former Public Auditor Doris Flores Brooks (2012)



UPCOMING MEETINGS AND EVENTS, CONTINUED

APIPA 2020: Virtual Conference

The Association of Pacific Islands Public Auditors (APIPA) will be hosting their 31st annual conference virtually from August 3-14, 2020. The two-week conference will consist of 4-hour trainings each day. The training is being offered at no cost and up to 40 CPEs are available. For more information, visit their webpage at apipa2020.org.



AGA's premier training and networking event

July 20-22 | Virtual, | 21 CPEs | 20 PDUs

NATIONAL COMMUNITY SERVICE FUND (NCSF)

Donations are being accepted to support AGA's NCSF community efforts across the country. 50% will be used to benefit the Wounded Warrior Project, America Needs You, St. Jude Children's Research Hospital, and the American Red Cross. The other 50% will be used to support a community service scholarship for a college student and helps AGA match chapter fundraising efforts during the program year. Donations can be made [here](#) and are 100% tax-deductible.

AGA's Professional Development Training (PDT) 2020 will be a virtual event and will be held **July 20-22 (Eastern Time)**. For more information, click [here](#).

The PDT is also where the awards for the program year are presented. You may view the PDT 2020 Awards Program [here](#).

The following are the Guam Chapter's achievements:

- **Chapter Recognition Program Awards – Platinum Level**
President: Debbie C.M. Ngata
- **Chapter Accountability and Transparency Award**
Accountability Director: Doreen T. Crisostomo, Ph.D, CGFM, CFE, CICA
- **Chapter CGFM Award**
Certification Director: Maripaz N. Perez, CGFM, CGAP, CICA, CIA, CFE
- **Community Service Award**
Community Service Director: Margie Francisco, CPA
Co-Director: Vanessa D. Valencia
- **Member Recruitment Award – Top Sponsors (6 recruits)**
Rodalyn May Gerardo, CGFM, CIA, CPA, CGAP
- **Emerging Leader Award of Excellence**
Artemio Ricardo Hernandez, Ph.D., CGFM

Special thanks to our Chapter Recognition Program (CRP) Director, Taling Taitano, CPA, CGFM, who tracked and entered our points in



Guam

JOIN AGA NATIONAL ON A ROAD TRIP THROUGH SEVERAL CHAPTERS, INCLUDING GUAM, IN THE ROAD-TO-PDT2020 FEATURE PAGE [HERE](#).

MEMBERSHIP HIGHLIGHTS

MEMBERSHIP ANNIVERSARIES

congratulations!

July membership anniversaries

27 YEARS

BARBARA S. HOWARD, CPA
TOKIO MARINE PACIFIC INSURANCE

1 YEAR

LAWRENCE JAY M. ALCAIRO
GOVERNMENT OF GUAM

ANTHONY JM MACIAS
GUAM DEPT OF ADMINISTRATION

12 YEARS

NANCY CUETO
UNIVERSITY OF GUAM

PHILLIP M. BAMBA
GUAM DEPT OF ADMINISTRATION

RESY NOVAH R. SAPUNGAN
GUAM DEPT OF ADMINISTRATION

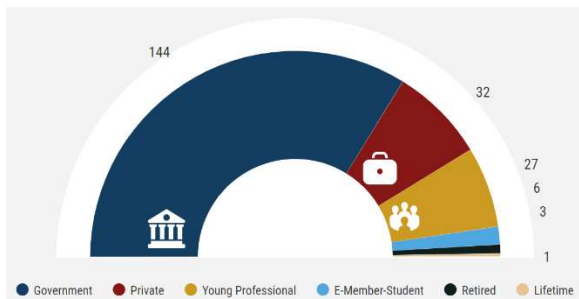
2 YEARS

EDWARD M. BIRN
GUAM DEPT OF ADMINISTRATION

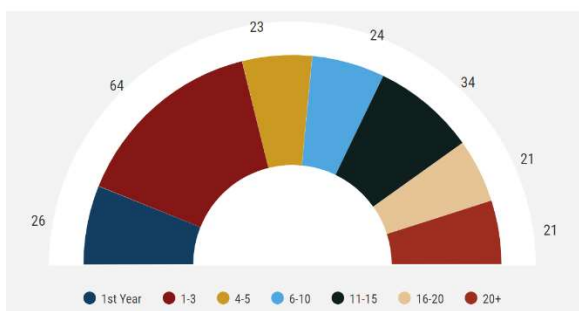
KRYSTYNA ILAGAN
GUAM DEPT OF ADMINISTRATION

MEMBERSHIP DEMOGRAPHICS*

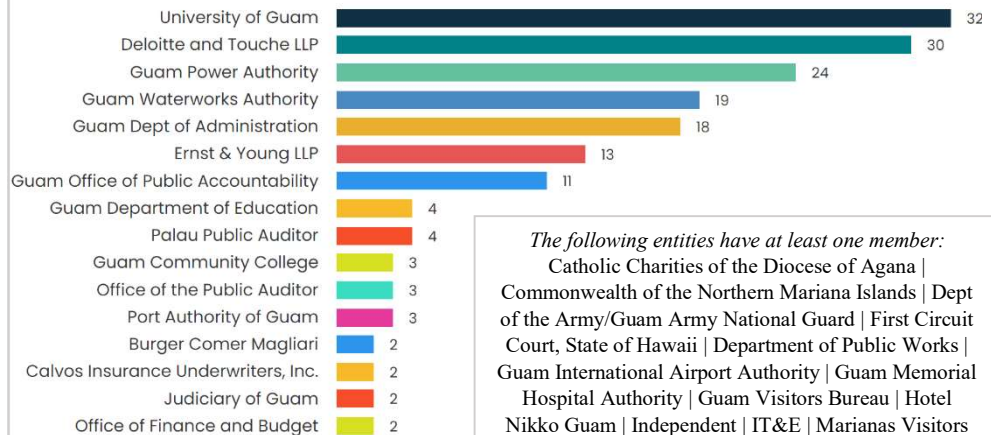
Member by Type



Length of Membership (in years)



Member by Employer



The following entities have at least one member:

Catholic Charities of the Diocese of Agaña |
Commonwealth of the Northern Mariana Islands | Dept
of the Army/Guam Army National Guard | First Circuit
Court, State of Hawaii | Department of Public Works |
Guam International Airport Authority | Guam Memorial
Hospital Authority | Guam Visitors Bureau | Hotel
Nikko Guam | Independent | IT&E | Marianas Visitors
Authority | Ngardmau State Government | Northern
Marianas College | Northern Marianas Housing
Corporation | Office of the Attorney General of Guam |
Public Defender Service Corporation | Todd S. Smith
CPA | Tokio Marine Pacific Insurance | USCG

* The above membership data was taken from the Membership Reports generated on July 14, 2020 and is based membership profiles. Please be sure to update your profile to ensure information is accurate.

MEMBERSHIP HIGHLIGHTS, CONTINUED

MEET THE MEMBERS (OFFICERS EDITION)

FEATURED MEMBERS

PILAR PANGELINAN MBA, AFC
PRESIDENT



Why did you join AGA?

Pilar: Network

Fierce: Connect with members in the profession

What do you like most about being in AGA?

Pilar: Resources

Fierce: Monthly membership meetings

Tell us a bit about yourself?

Pilar: I live in a multigenerational household, with my spouse, my parents and my two teenagers. I enjoy pulling the weeds from my lawn.

Fierce: I'm an Assistant Manager at Deloitte & Touche Guam and has over nine years of experience in audit, review and advisory services. I had four years of experience with another Big Four audit firm prior to joining Deloitte in 2014. Since then, I handled several industries including retail, leasing, banking and governmental entities.

What do you like most about what you do?

Pilar: I really like helping others and myself towards goals.

Fierce: Exposure to accounting and auditing issues

Interesting fact about yourself...

Pilar: When I was 4 years old, I named my sister. I later also invested money in her second house in South Carolina so my kids would have a place to stay when they go to college.

Fierce: I allot time for astrophotography in my travels



FIERCE LOUIE CATOC, CPA
TREASURER

Three words to describe yourself

Pilar: Practical, Persistent, and Future Minded.

Fierce: Creative, Jolly, and Fierce

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

Pilar: I probably would have been in Human Resources. This was my second major in college.

Fierce: National Park Service ranger or equivalent

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

Pilar: I love rice especially filipino food... pork sinigang, kare-kare, and pinakbet.

Fierce: Favorite anime: Naruto Shippuden; Favorite color: Blue; Favorite movie: Lion King (1994)

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

Pilar: Get involved in an event, start with a community service activity, become a mentor, join a committee, and eventually chair a committee or run for office. When I got downsized with the banking closure, I didn't know what to do. But my network from industry and boards reached out to me with opportunities in their organizations, this is how I landed at Guam Community College.

Fierce: Join the monthly meetings and get your CPEs

If you would like to be featured in a future newsletter, email us a picture and your information.

CGFM CORNER

Want more career **OPTIONS**

Become a **CGFM**

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


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

Get started today!

www.agacgfm.org/CGFM

READY TO TAKE THE EXAM...


With the pandemic ongoing, there are currently two available testing options: 1) Online Exams – OnVUE and 2) Pearson Vue Guam (Tamuning). Should you have any questions, please contact our certification directors, Maripaz Perez or Mercedes Poliarco.



ONLINE EXAMS - ONVUE

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

TESTING OPTION #1



PEARSON VUE GUAM (TAMUNING)

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

TESTING OPTION #2

SCHOLARSHIPS AVAILABLE!

Visit the Guam Chapter webpage for details or click [here](#).





AGA[®] RESOURCES

and other member
benefits



LINKS AND RESOURCES

The following is a summary of a few of the many helpful resources available on AGA National's website.

[COVID-19 Resource Exchange](#)

...a resource for our community, featuring thought leadership, training, tools, events and more to help you and your organization navigate this crisis.

[Free Members-Only Webinars](#)

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



[Journal of Government and Financial Management](#)

*... members receive a complimentary subscription of the **Journal** and can access it online. The **Journal** includes ethics questions each month, which are submitted by readers and answered by AGA's team of ethics experts. The link will bring you to a page where you can read the latest issue or submit an ethics question.*

*If you enjoy writing, see the [Editorial Calendar](#) for future **Journal** topics and submission deadlines for the upcoming issues.*

Need CPEs?

Aside from the free members-only webinars, AGA National offers at cost (discounted for members), the following:

- [Journal CPE Online Quizzes](#)
- [Self-Learning Training](#)
- Discounted CPEs from [Becker Professional Education Resources](#)
- [Webinars](#)
- Other in-person events

Refer to the [Trainings & Events](#) page on AGA National's website.



COVID-19 Resource
Exchange



Accountability Talks
Podcast



intergov



Cybersecurity Hub



ERM Hub

FRIENDLY REMINDER...

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

LINKS AND RESOURCES

CITIZEN-CENTRIC REPORT (CCR)

With the enactment of Public Law 30-127, An Act Relative to Adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative, CCRs are mandated by law to be completed by each government of Guam entity no later than sixty (60) calendar days after the independent audit report for a government entity has been released by the Guam Office of Public Accountability.

Furthermore, Title 1 Guam Code Annotated Chapter 19 §1922(a), every director, administrator, president, or head of a Government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and the Guam Legislature shall submit an annual Citizen-Centric Report: (1) via .pdf email attachment; (2) to the Public Auditor of Guam and the Speaker of the Guam Legislature; (3) no later than 60 calendar days after the release of the entity's independent audit report; and (4) to be posted on the entity's website.

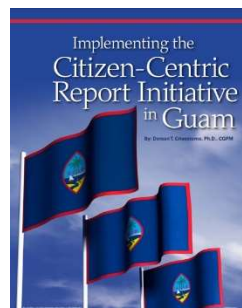
Standards & Guidance - CCR

AGA National provides guidance on how to prepare a visually appealing CCR as well as some samples of completed CCRs.

*Completed CCRs can be emailed to ccr@agacgfm.org, and a team will review and provide constructive feedback on ways to make your report more informative and meaningful. Additionally, AGA National recognizes well designed and informative CCRs with an AGA **Certificate of Excellence**.*

*For more information on the **Certificate of Excellence in CCR**, click [here](#).*

*Locally, the Guam Chapter holds the **Best CCR Contest** in which eligible government of Guam entities can submit nominations. Contact our Accountability Director Dr. Doreen Crisostomo or Co-Director Michele Puno for details.*



Click on the picture to read Dr. Crisostomo's write-up featured in the Spring 2012 Journal.

ICYMI: Replays!

Visit [Member Resources](#) to watch the recordings of the June 26 FREE members-only webinar, **Understanding the Multigenerational Workplace**, and the July 2 Tech Thursday presentation, **I Hear Big Data, But I Don't Feel Empowered to Change the Status Quo**. Other recordings are also available as shown. (login required)

Archived Tech Thursday Presentations

I Hear Big Data, But I Don't Feel Empowered to Change Status Quo (July 2, 2020)

[View Recorded Presentation](#) | [Slides](#)

DevOps in Principle and Practice (June 4, 2020)

[View Recorded Presentation](#) | [Slides](#)

Tools and Technology to Reduce Improper Payments (May 7, 2020)

[View Recorded Presentation](#)

Archived Quarterly FREE Member Webinar Recordings

Understanding the Multigenerational Workplace (June 26, 2020)

[Presentation Slides](#) | [View Recorded Webinar](#)

The Impacts of COVID-19 and Perspectives from Federal, State and Local Leaders (May 19, 2020)

[Presentation Slides](#) | [View Recorded Webinar](#)

Annual Women's Leadership (March 18, 2020)

[Presentation Slides](#) | [View Recorded Webinar](#)

Finding Your Strength (Feb. 13, 2020)

[Presentation Slides](#) | [View Recorded Webinar](#)

Failing Forward (Dec. 18, 2019)

[Presentation Slides](#) | [View Recorded Webinar](#)

Diversity & Inclusion, Inclusion Begins with "I" (Sept. 4, 2019)

[Presentation Slides](#) | [View Recorded Webinar](#)

Professional Resilience (June 27, 2019)

[Presentation Slides](#) | [View Recorded Webinar](#) | [Additional Questions Answered!](#)

AGA Women's Leadership Series: The Power of Being You — Insights, Influence and Innovation (Mar. 14, 2019)

[Presentation Slides](#) | [View Recorded Webinar](#)

RESEARCH AND STANDARDS UPDATES



In May 2020, [GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*](#), which postpones the effective dates of GASB Statements No. 84, 89, 90 and 91 by one year and GASB Statement No. 81 by 18 months; however, earlier application of the provisions addressed in GASB Statement No. 95 is encouraged and is permitted to the extent specified in each pronouncement as originally issued. Below are the affected pronouncements, which we also covered during our GASB training in March:

- GASB Statement No. 84, *Fiduciary Activities*
- GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- GASB Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and 61*
- GASB Statement No. 91, *Conduit Debt Obligations*
- GASB Statement No. 81, *Leases*

Additionally, the Office of Management and Budget issued [Memorandum M-20-17](#) providing short-term relief for administrative, financial management, and audit requirements under 2 CFR Part 200, including, among others, the 6-month postponement of the Single Audit reporting deadline.

GASB has the following documents for public comment:

- [**GASB Proposes Concepts for Recognition of Financial Statement Elements**](#)
Last June 30, 2020 – GASB released a Concepts Statement covering concepts for recognition of assets, liabilities, and other elements of state and local government financial statements. The Exposure Draft, Recognition of Elements of Financial Statements, aims to establish consistent accounting and financial reporting principles for recognition of elements in financial statements.
- [**GASB Requests Input on Revenue and Expense Recognition Proposals**](#)
Last June 30, 2020 - The Board asked its stakeholders to review and provide input on its proposal on a new revenue and expense recognition model. The proposal intends to:
 - Develop guidance applicable to topics for which existing guidance is limited,
 - Improve existing guidance that has been identified as challenging to apply,
 - Consider inclusion of a performance obligation approach in the GASB's authoritative literature, and
 - Assess existing and proposed guidance based on the conceptual framework.

Lastly, GASB released [**Accounting and Financial Reporting Guidance Related to the CARES Act and Coronavirus Diseases**](#)

Last July 2, 2020 – GASB issued a Technical Bulletin which contains guidance for applying existing standards to transactions related to the Coronavirus Aid, Relief and Economic Security Act (CARES Act). It also details a guide for certain outflows incurred in response to the pandemic. This is part of the group's efforts in assisting state and local governments during the COVID-19 pandemic.

celebrating 50 years

Hafa Adai!

This year, the AGA Guam Chapter will be celebrating its 50th anniversary as an organization. As part of our program activities, we will be preparing a special publication highlighting 50 Government of Guam employees forty (40)-years and younger that have exhibited emergence as a leader in their respective organizations. Our goal is to recognize these current and future leaders by featuring their biographies, significant accomplishments in a printed and electronic publication, and/or answers to prepared questions about themselves.

We are seeking your support through the submission of nominees, as well as the encouragement of managers, supervisors, and employees to submit nominations as well. Our organization will then work with the nominees to gather biographical information. The nomination form can be found on <https://www.aga.guam.net/> is due no later than **Friday, July 31, 2020**.

Nominees must meet the following criteria:

1. A current, full-time employee of the Government of Guam for *at least* five years by the end of 2020.
2. Must be 40 years or younger as of December 31, 2020.
3. Must have demonstrated the skills to be an outstanding leader and has shown a commitment to improving government operations.
4. Submission of a high-resolution photo of the nominee for inclusion in our publication.
5. Self-nominations will be accepted.

Submit nominations to agaguamchapter@gmail.com.

RECOGNIZING YOUNG, DYNAMIC LEADERS

50^{under}
40

CRITERIA



Current, Full-Time GovGuam Employee for at least Five Years



40 Years or Younger by 12/31/2020



Demonstrated Skills and/or Promise to be an Outstanding Leader

Email agaguamchapter@gmail.com to submit a nomination.

NOMINATIONS ARE OPEN






Celebrate

**WE NEED YOUR
FEEDBACK**

50 YEARS

**DO YOU HAVE ANY INTERESTING FACTS TO SHARE ABOUT THE
GUAM CHAPTER? WANT TO BE A FEATURED MEMBER?**

EMAIL US FOR MORE INFORMATION!



HELLO, FRIEND!

WE MISS YOU TERRIBLY!

While virtual meetings aren't the same, safety is still a top priority. Please reach out to us if you have any suggestions on meetings and events. We value your feedback!



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