GUÅHAN GASETA





























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F O AGAGUAMCHAPTER

IN THIS ISSUE:

- Program Year 22-23 Updated
 Schedule of Speakers
- Pictures from the June 2022
 Meeting, the 2022 PDT, and the 19th Annual 5k
- Updated CEC Directors
- And more...



Nominations are due September 2, 2022

Email agaguamchapter@gmail.com or visit aga.guam.net for details.







AGA GUAM CHAPTER ·

GUÅHAN GASETA



In This Issue

-2
-5
7
10
12
13
17
19
21

presidents

MESSAGE

1) Throw Back 2) In the Now, and 3) Take Away



Photo taken on April 12, 2019, 67thAnnual Commencement Exercise, giving Keynote Speech at San Miguel Elementary School.

July has always been a special month for me which reminds me of the month I was born and when my father passed away 5 years ago. There are two quotes that resonate with me as it relates to this significant event in my life. The first one is "The only thing that stands between a man and what he wants from life is often merely the will to try it and the faith to

believe that it is possible." by Richard Devos and "Life is 10% what happens to you and 90% how you react to it." by Charles R. Swindoll. As I celebrate my birthday, I always have a habit of making a diary of what happened to me in the past year and what I hope to accomplish for the following year. Becoming your AGA Guam Chapter president was not really part of the bucket list because of my competing commitments but I extend credit to the person who nominated me and believe that I can make a difference. I had been with AGA for the past 10 years in various capacities as Treasurer and served on various committees and do volunteer work. As my favorite quote from Spiderman's movie says, "Great Power with great responsibility." comes entrusted with a position means you have the opportunity to make a positive and lasting impact, but the challenge lies in balancing effectiveness over popularity. It is my hope that I continue to build a team that is passionate about the mission of the AGA through all your support. This year we have 17 committees and 43 officially listed Chapter Executives Committee members who I am counting on to continue to build a team that is committed to giving back to the profession.

Continued...

In The Now



Photo taken on June 30, 2018, one of my favorite Annual 5k photos with Dr. Billy Morehead, Floregine, and Jojo.

Last Saturday, July 27, 2022, AGA Guam Chapter successfully added to its history books its 19th Annual 5K as our Young Professional Committee Chair Rachel Cubacub noted as she energetically hosted the raffle games and raffle prizes during the event. My heartfelt thanks also go to our committee chair - Ms. Vanessa Valencia with her co-chairs Steve Terlaje and Romar Tapeceria. Their bold moves of pulling together a live Annual 5K event after two years of stand-still due to COVID was a success. It was also made possible through the guidance and mentorship of the former community service committee chair - Margie Francisco-Castro and the collective efforts of the rest of the CEC, sponsors, and other volunteers. Kudos to all! Through the event, we can continue to provide scholarships to UOG and GCC students and we hope to continue to extend them to other students pursuing higher education in finance and accounting.

We also take pride in the AGA Guam Chapter's achievements for the last program year 2021-2022 under the leadership of Ms. Maripaz Perez. It was indeed the outcome of "Resilience: Turning Obstacles into

Opportunities.". Again, the AGA Guam Chapter received the highest recognition for the Achievement in Chapter Excellence Award as we receive the Platinum Award. Two top recruiters were also awarded to Jojo Guevarra and Pilar Pangelinan, and PDT Awards Distinction – in Education was awarded to Dr. Doreen T. Crisostomo-Muna, and I am also humbled to receive one of the Volunteers of the Year Award.

For more photos of the events, please read our newsletter.

Take Aways



Business card with the Vcard QR Code.

I was fortunate to be part of the Travel Expo that represented Guam in the Philippines last June 2022. It was my first hands-on experience. Traditionally, we have business cards to pass along to prospective business contacts. To my surprise, one of our in-country marketing representatives was sharing this QR Code which automatically populates contact information to the phone's contact list of the recipient. Initially, I was taken aback by his perceived lack of preparation. When I try to understand it more to appreciate his paperless style of the sharing business card, I see the added value, it saves time, saves cost, and saves trees. Out of curiosity, I googled how it works, and just recently I took my business card to the next level and digitized it. Here is my contact information in a form of QR code. To create a business card like this, you need to a log-in profile at Canva at Create

https://www.canva.com/design/DAFHSTKFhFI/_TA3CEN W9D7108Gh M42ga/edit. To create a Vcard - QR to https://www.gr-codecode go populate generator.com/ and information. After completing the VCard QR Code, copy the QR code and paste it to your new business card created in Canva. Snip it, and there you have it ready to be shared. The lesson I've learned is that people make initial assumptions without knowing, understanding, and exploring ideas and be open to learning new things.

I would like to close my message with my two favorite quotes from Steve Jobs, "Stay Hungry, Stay Foolish" and "You can't connect the dots looking forward; you can only connect them looking backwards. So, you have to trust that the dots somehow connect in your future." If you have any topics that you would like me to cover in my future message or any suggestion to better engage our members and prospective members, please do not hesitate email at to me agaguamchapterpresident@gmail.com or call or message me at my new contact info.

Si Yu's Ma'ase,

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 for more information.





General Membership Meetings

General Membership Meetings are held every fourth Wednesday of the month.

For this program year, as restrictions ease, we will aim to have hybrid meetings on a quarterly basis. This will give us an opportunity to network and meet one another.

See below for our projected schedule of speakers.

		Delivery
Date	Topic	Method
July 27, 2022	Energy Leadership with an EDGE;	Virtual
11:30am-1:00pm	Explore, Dream, Grow & Excite (1 CPE)	
	Pam Sherman	
August 24, 2022	A.B.C.'s of Behavioral Forensics:	Virtual
11:30am-1:00pm	Applying Psychology to Financial Fraud	
	Prevention and Detection (1 CPE)	
	Dr. Kelly Richmond Pope	
September 21, 2022	GASB 87 (2 CPEs)	Hybrid
8:00am-10:30am	Deloitte & Touche	
October 27, 2022*	Tips & Tricks in MS Excel when dealing	Virtual
11:30am-1:00pm	with numbers - Working Smart Not	
	hard (1 CPE)	
	Chris Duenas	
November 23, 2022	Financial Modeling and Valuation	Virtual
11:30am-1:00pm	Techniques (1 CPE)	
	Vivek Kumar, FMVA	
December 2022	Christmas Party	TBD
January 25-27, 2023	*GPDC Conference*	In-Person
February 22, 2023	Tax Topics (1 CPE)	Virtual
11:30am-1:00pm	Ernst & Young	
March 22, 2023	Ethics Training, Govt. Accounting,	Hybrid
8:00am-12:00pm	Personal Help (4 CPEs)	
	TBA	
April 26, 2023	Self-Help; Work Life Balance (1 CPE)	Virtual
11:30am-1:00pm	Panel - TBA	
May 24, 2023	Procurement Best Practices and	Virtual
11:30am-1:00pm	Common Pitfalls (1 CPE)	
	TBA/GSA	
June 28, 2023	Project Management (2 CPEs)	Hybrid
8:00am-10:30am	Jojo Guevara	_
*Date falls on a Thursday.		



UPCOMING EVENTS: 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 <u>here</u> 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 <u>here</u> to view approved CEC Meeting minutes.

July 27, 2022, General Membership Meeting

Pam Sherman is an actor, lawyer and leadership consultant who was profiled in People Magazine about her transition from lawyer to actor. Today, she speaks, facilitates, and coaches leaders about how to present themselves and their mission with passion, and how to find their EDGE: Explore, Dream, Grow, & Camp; Excite. She works with Fortune 500 companies, law firms, advertising agencies, and is a highly rated global resource for the leadership organizations, EO, Vistage, YPO and Tiger 21.

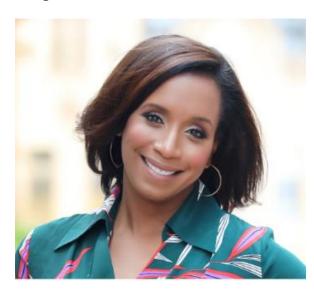
Her nationally syndicated column, The Suburban Outlaw® was published by Gannett and in the Democrat + Chronicle for 15 years. Sherman also starred in Erma Bombeck: At Wit's End breaking box-office records around the United States. www.thepamsherman.com.





UPCOMING EVENTS: GENERAL MEMBERSHIP MEETINGS

August 24, 2022, General Membership Meeting



Dr. Kelly Richmond Pope will present on Fraud & Fraud Prevention.

Pope is an Associate Professor in the School of Accountancy and MIS at DePaul University in Chicago. She teaches forensic accounting, managerial accounting, financial accounting, and ethical leadership.

Pope is an active leader and researcher in the accounting profession and as named one of the "most powerful women in accounting" in 2020 by the American Institute of CPEs and CPA Practice Advisor. She is also a talented filmmaker known for her award-winning fraud documentaries, "Crossing the Line: Ordinary People Committing Extraordinary Crime" and "All the Queen's Horses," released in 2012 and 2017, respectively. www.kellyrichmondpope.com.

UPCOMING EVENTS: TRAININGS

Save the Date: GASB 87 Leases Training

The GASB 87 Leases training will be in coordination with **Graduate School, the Office of Public Accountability, and the Department of Administration** and will be held on **September 12, 2022** with **technical assistance for each agency on September 13, 14, and 15, 2022.** An announcement should be coming out by early next month.



2022 – 2023 Webinars

Free Members-Only Webinar

Free for AGA members! September 7, 2022 2:00–3:15 PM ET

> learn more and register





Ethics November 2, 2022 2:00–3:50 PM ET

learn more and register





GASB Update February 1, 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





Leadership May 24, 2023 2:00-3:50 PM ET

learn more and register





Communications September 28, 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





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





October 19, 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





Cybersecurity/ERM March 22, 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

National Events



Free Members-Only Webinar September 7, 2022

September 7, 202 Virtual | 1.5CPE



Internal Control & Fraud Prevention Training (FRAUD2022)

September 20-21, 2022 Washington, DC | 14 CPEs



Communications

September 28, 2022 Webinar | 2 CPE



Internal Control



October 19, 2022 Webinar | 2 CPE



Ethics

November 2, 2022 Webinar | 2 CPE



Technology & Transformation Summit 2022

December 8, 2022 Washington, DC | 8 CPEs

Click the images to take you to the respective websites.

UPCOMING EVENTS: REGIONAL TRAINING

PITI-VITI (Graduate School Pacific & Virgin Islands Training Initiatives)



APIPA (Association of Pacific Islands Public Auditors' 33rd Annual Conference)



GPDC (Guam Professional Development Conference, save the date: Jan. 2023!)



Click the images to take you to the respective websites.

2022 PROF. JOHN M. PHILLIPS EXCELLENCE IN GOVERNMENT ACCOUNTABILITY AWARD

We are seeking nominations for the 2021 Professor John M. Phillips Excellence in Government Accountability Award. The Professor John M. Phillips Excellence in Government Accountability Award will be presented at the September General Membership Meeting in September 2022.

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.

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 nominee must be employed by the federal, local, state government, or private sector in Guam at the time the work being recognized was performed. Nominations are open to federal, local, or state government employees, elected or appointed officials, or private sector employees in Guam.



2022 PROF. JOHN M. PHILLIPS EXCELLENCE IN GOVERNMENT ACCOUNTABILITY AWARD

Past Recipients

2012



DORIS FLORES BROOKS
CPA, CGFM
PUBLIC AUDITOR
Office of Public
Accountability

2013



MARY A.Y. OKADA ED.D. PRESIDENT Guam Community College

2014



VICENTE "BEN" C. PANGELINAN (POSTHUMOUS) SENATOR & FORMER SPEAKER Guam Legislature

2015



TALING M. TAITANO CPA CGFM DEPUTY SUPERINTENDENT Guam Department of Education

2016



ROBERT J. TORRES, JR. CHIEF JUSTICE Unified Courts of Guam

2017



BENJAMIN J.F. CRUZ SPEAKER Guam Legislature

2018



JOANNE M.S. BROWN
GENERAL MANAGER
Port Authority of Guam

2019



JON J.P. FERNANDEZ SUPERINTENDENT Guam Department of Education

2020



CARMEN KWEK SANTOS (POSTHUMOUS) VICE PRESIDENT Guam Community College

2021



MIGUEL C. BORDALLO P.E. GENERAL MANAGER Guam Waterworks Authority



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



Happy Anniversary! CELEBRATING YOU, OUR MEMBERS

28 YEARS	
Barbara S. Howard, CPA	Tokio Marine Pacific Insurance
14 YEARS	
Nancy Cueto	University of Guam
12 YEARS	
Rizalito Gino F. Paglingayen	EY
7 YEARS	
Margaret TM Artero	Guam Dept. of Education
Marie A. Garcia	Guam Dept. of Education
Helen C. Legaspi	Guam Dept. of Administration
Arlita Mabini	Guam Dept. of Education
Thelma C. Perez	Guam Dept. of Education
4 YEARS	
Edward M. Birn	Guam Dept. of Administration
3 YEARS	
Krystyna Ray M. Ilagan	Guam Dept. of Administration
Anthony Jm Macias	Guam Dept. of Administration
Resy Novah R. Sapungan	Guam Dept. of Administration
1 YEAR	
Tricia L. Balajadia	Guam Power Authority
Pamela D. Decasa	Ernst & Young
Jeramel L. Geralde	Ernst & Young
Jimaela Anne V. Ham	Ernst & Young
Monette G. Ramos	Ernst & Young
Claudine Ellise P. Rom	Ernst & Young
Robert Ryan D. Yulo	Ernst & Young
NEW	
Dafne M. Shimizu	Guam Dept. of Rev. & Tax.

Reminder: Be sure to update your profile for any changes (including places of employment). Just log in at http://agacgfm.org/.

Solmars M. Torcelino Student - UOG

Leveraging Perpetual Learning and Diversity to thrive in today's rapidly changing world.

Program Year 22-23 Officers

At the last General Membership meeting, the Officers for Program year 2022-2023 were sworn in.



Program Year 22-23 CEC Directors

The CEC Directors were also recognized.



June Meeting Raffle Winners

Congratulations to the following for winning the Membership Monday \$25 Cash Prize Raffle:

- 1. Vince Bamba (PAG)
- 2. Edlyn Dalisay (GMHA)
- 3. Yuka Hechanova (GMHA)
- 4. Josephine Sanalila (GWA)

Congratulations also to the following In-Person Gift/Prize Winners:

- 1. Almira Balagtas (AOA)
- 2. Beatrix Naholowaa-Torres (GVB)
- 3. Kate Jeszenszky (GWA)

AGA Members, both New and Old at the In-Person Meeting



Professional Development Training 2022

Some pictures of our members at the 2022 PDT.

















Professional Development Training 2022

Members recognized at the 2022 PDT (Justin Castro-for recently passing the CGFM, Kate Jeszenszky-YP Training Scholarship Recipient, Pilar Pangelinan and Jojo Guevara-Top Recruiters Award, Josie Villanueva-Volunteer of the Year, Dr. Doreen Crisostomo-Muña-Educator Award), as well as the Guam Chapter, under Maripaz Perez-for the Platinum Award.















Congratulations Rizalito Paglingayen, on your promotion to Partner!





Congratulations Mariah Castro on receiving a \$10,000 scholarship!

Accounting student receives \$10,000 national scholarship

7/8/2022

Company \$10,000 s in account

niversity of Guam student Mariah Castro has been selected by the Public Company Accounting Oversight Board Scholars Program to receive a \$10,000 scholarship for the coming school year. Castro, a senior majoring in accounting, is the third student from <u>UOG's School of Business and Public Administration</u> to receive the PCAOB scholarship.

<u>PCAOB</u>, a nonprofit corporation that oversees the audits of public companies, awards academic scholarships to undergraduate and graduate accounting students at accredited U.S. universities who are likely to become accountants and auditors. The awardees must be nominated by their institution.

 ${\tt UOG\ Professor\ of\ Accounting\ Doreen\ Crisostomo-Mu\~na\ nominated\ Castro\ for\ the}$ merit-based scholarship based on her community service contributions.

"Receiving the scholarship during my senior year means so much to me," Castro said. "As a first-generation college student, not only is it a weight lifted off my shoulders but also for my parents and other half. I finally get to invest in myself [...] while enjoying my last year of undergraduate classes with my cohort."

After graduation, Castro plans to pursue a master's through <u>UOG's new Master of Accountancy program</u> and complete the Certified Public Accountant exam.



Mariah Castro

"I look forward to working as an auditor after obtaining my bachelor's degree," she said. "I also hope to one day be able to teach financial literacy and accounting to high school students as they prepare for the next step in their lives — something I was fortunate to experience at George Washington High School."

Past PCAOB Scholars from UOG:

- Jonathan Yanger (2020)
- Tiera Santos (2021)

COMMUNITY SERVICE: 19TH ANNUAL 5K

Thank you to all those that have contributed to our 19th Annual 5K Event!





































COMMUNITY SERVICE: 19TH ANNUAL 5K



Advance. Grow. Accelerate.



CHAMORU VILLAGE, HAGÅTÑA | SATURDAY, JULY 23, 2022

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Dr. Zeny Asunción CPA

Bronze













P.H.R. Ken Micronesia, Inc.

Friend

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AGAGUAMCHAPTER

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 <u>Editorial Calendar</u> 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 99: YPs and Professional Organizations. On this episode Tony Scardino from Grant Thornton talks about living in two worlds – a government and private sector executive. Click here to listen.

LINKS & RESOURCES



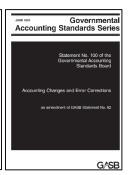
The <u>American Institute of CPAs</u> (AICPA) is soliciting feedback on the <u>Exposure Draft</u> of the new design of the Uniform CPA Examination® (CPA Exam). Developed through research and input from the profession, the Exposure Draft

informs the content and scope of the CPA Exam expected to launch in January 2024. Stakeholders are asked to provide feedback through September 30, 2022.

GASB Issues New Guidance for Reporting Corrections

The Governmental Accounting Standards Board (GASB) recently issued new guidance to improve accounting and financial reporting. **GASB Statement No. 100**, *Accounting Changes and Error Corrections*, provides more straightforward guidance to help governments produce reliable, relevant, consistent and comparable reports.

Read Report



Bring AGA's High-Quality Training to Your Staff

AGA offers an extensive catalog of courses to meet the training needs of your staff. Whether you're looking for group courses on internal controls, basic accounting or CGFM preparation, we have what you need! Most courses can be delivered on-site and virtually. Have a look at our catalog today!

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Immediate Past President Maripaz N. Perez, CGFM, CICA, CFE

Secretary Odeth F. Ignacio, CGFM

Treasurer Justin B. Castro, CGFM, CFE

Treasurer-Elect Jerricho C. Garcia, CGFM

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ACE Co-Director Pilar O. Pangelinan

Accountability Director Doreen T. Crisostomo-Muña, Ph.D, CGFM, CFE, CICA

Accountability Co-Director Shannaleen Braiel

Awards & Chapter Recognition Director Vincent Jon G. Duenas

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By-Laws and Procedures Co-Director Joy V. Bulatao, CGFM
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CGFM/Professional Certification Director Maripaz N. Perez, CGFM, CICA, CFE

CGFM/Professional Certification - Outreach Co-Director Maria Thyrza DC Bagana, CGFM

CGFM/Professional Certification - CGFM Month Co-Director Royelle Mae S. Carter

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Community Service & Resource Development Co-Director Steve Eric S. Terlaje

Community Service & Resource Development Co-Director Romar P. Tapeceria

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Marketing & Communications – Website Co-Director <u>Almira Rosiel B. Balagtas</u>

Marketing & Communications - Social Media/News Director Margie Francisco Castro, CPA

Marketing & Communications - Social Media/News Co-Director Kate VB Jeszenszky

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Membership (Outreach) Co-Director Pamela R. Aguigui

Membership (Events & Meetings) Co-Director <u>Mariane M. Dela Cruz</u>

Membership (Events & Meetings) Co-Director Mariah J.C. Castro

Scholarship Committee Director <u>Jorizaira R. Borja</u>

Scholarship Committee Co-Director <u>Ritzmar C. Erni</u>

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

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