



## Association of Government Accountants Pacific Rim Region

June 2019



Hafa adai! Aloha kakou!

As the year draws to a close, I would like to express my heartfelt best wishes to each and everyone of you. May you prosper and excel in all you do at work and home, along with your other pursuits. May you continue to make a difference in the world you work, live and play. May you find joy and contentment as you pursue your calling, passion and purpose in life.

Let us be courageous like King Christian X of Denmark. From the start of the German occupation of Denmark in 1940 until he fell off his horse two years later, King Christian X rode his horse daily through the streets of Copenhagen. Legend has it that a German soldier asked a boy why the king would ride around unprotected by guards. The boy reportedly responded, "All of Denmark is his bodyguard." Like King Christian X who tried to improve the lives of his people and was instrumental in saving many Danish Jews from Nazi persecution and death, let us exemplify his good deeds: Put others before self, do the right things even in times of adversity and hardship, and make decisions that are for the greater good.

May AGA's transition to the new governance structure be symbolic of the progress we are making or would like to make in our personal and professional lives.

Asta ki manali'e' hit ta'lo...a hui hou kakou...until we meet again,

*Pamela Young*, CGFM, CPA, CGMA  
Regional Vice President, Pacific Rim

### Inside this issue:

<i>Spotlight on Champions</i>	2
<i>In Memoriam</i>	6
<i>Lead! 2019 - West</i>	7
<i>University Partnerships</i>	10
<i>Meetings and Programs</i>	13
<i>CGFM Program</i>	24
<i>Chapter Officers</i>	29
<i>Information</i>	30



*Photo courtesy: D. Linden*

Queen Kapi`olani, Hawaii's philanthropist queen, would say, "Kulia i ka nu`u," meaning strive to reach the highest. Not everyone may have the ability, determination or adventurous spirit like the man in the above photo, but a choice can be made to climb high and be the best possible you given your talents, gifts, skill sets and circumstances.



## Spotlight on Champions

### Debbie Ngata



*Photo credit: Guam Chapter*

#### What is your current job title?

Supervising Senior - Assurance, EY

#### What is your current position in the Guam chapter?

President-Elect

#### How did you get involved with AGA?

As a student and a member of the Junior Accountants Society at the University of Guam (UOG), I participated in a few events that were sponsored by AGA. But it wasn't until I graduated and started working that I would attend meetings, though I didn't become an official member until a few years later.

#### What do you like most about AGA?

I like that it provides a venue to meet up and network with others in the profession and from all fields (government and non-government) and experience levels. The Guam Chapter meetings usually have a speaker that presents on matters of interest, both directly relating to work and also in our community. AGA also provides an opportunity to give back to our community and just have fun.

#### What do you love most about your job?

I love the challenge of the job – from working

with clients and figuring out their transactions to adapting to the ever-changing environment and having to learn new tools. I took a financial statement analysis class while at UOG and actually enjoyed trying to figure out how a company is doing through their financial records.

#### What lesson at work has had the most impact on you?

Life is ever-changing and this applies to work as well. When I first started auditing, we were doing paper-based audits, which transitioned a desktop workspace to the current web-based, real-time platform where we are completely paperless. Our testing went from being limited to the reports that clients could provide to using data extraction tools to do 100% testing over an entity's journal entries through data analytic tools. Things are changing constantly and if you are not able to keep up with the changes, it could be difficult.

#### What is the most rewarding part of your job?

I find it most rewarding when I'm able to connect with those I'm working with – whether it be helping a client improve on a process or understand a new accounting concept or having a breakthrough with my audit team and solving an issue. But also the little wins when numbers balance after working at a transaction for a bit of time.

#### After a long day, how do you unwind?

Spending time with my son and seeing how he's growing makes all the hard work worth it.

#### What is your current personal goal?

When I first started working, I focused so much on putting my hours in that I didn't take the time to get my certifications. It's one of my biggest regrets and I hope to be able to find that balance between work, being a mom and being able to further my career through personal development.



## Spotlight on Champions (Continued)

### Debbie Ngata (Continued)

#### Please describe your leadership style/philosophy.

I'm more of a stop, listen and understand those I lead type in order to know their strengths and how they can do their best in achieving our overall goal. When individuals feel they are part of the team and see how their actions have an impact, I think it encourages them to take more initiative, provides motivation and a purpose to strive to do better with the team.

#### What's the best advice you ever received?

A friend who saw how much time and effort I was putting into work reminded me to think about what was most important to me and while work is important, not to let it consume me.

#### What has been your greatest challenge?

How did you overcome it? I struggle with finding my work-life balance. As a parent, it is hard to put in the long hours I'm used to doing to get tight deadlines completed, so project management has been key to staying afloat. I still have moments where work will cut into family time and the situations will always be different, so I'm learning to focus on what is a priority to me at that time.

#### What is one message you would like to share with AGA members?

I've been a member of AGA for several years now, but I find that I get the most out of it by being active. You don't necessarily need to hold a leadership position but participating in more than just the meetings helps you to get there. As your incoming president, I'm hoping we, as an organization, are able to get to know each other more and use AGA as an avenue to connect professionally and personally.



After adjournment of Lead! 2019 - West, Debbie and two representatives of the Hawaii Chapter enjoyed refreshments at BRGR Kitchen + Bar, known for their delicious burgers, the same restaurant last year's Pacific Rim contingent visited in the Power & Light District.



### Artemio "Ricky" Hernandez, CGFM



Photo courtesy: Ricky Hernandez, CGFM

#### What is your current job title?

- Deputy Administrator, Guam Economic Authority
- Interim Deputy Director, Department of Public Works
- Adjunct Instructor of Accounting, University of Guam





## Spotlight on Champions (Continued)

### Artemio "Ricky" Hernandez, CGFM (Continued)

#### What is your current AGA position?

Regional Vice President-Elect and Incoming National Council of Chapter Representative from Guam

#### What do you like most about AGA?

I initially joined AGA through a former colleague and dear friend, Edison Manaloto during my first year back on Guam from living in Honolulu, Hawaii obtaining my Master of Accounting degree from the University of Hawaii at Manoa. I had won the Professional Development Conference raffle that year which prompted me to take on the Early Careers Committee Chairmanship for two years wherein I held the inaugural "Building Bridges Mixer" concept at the University of Guam inclusive of the "speed networking," dinner/refreshments, and ice breaker activities. I then got involved as the Webmaster and then became President-Elect and President in 2015. I'm currently the Regional Vice President-Elect and the incoming National Council of Chapters representative from Guam.

#### What do you like most about AGA?

I am very appreciative of all the people involved in the AGA Guam Chapter as well as the excellent staff and management of AGA National. The camaraderie and friendships I have made which blends with the professional networking and connections established are extremely important in everything that I do.

#### Please describe your leadership style/philosophy.

My leadership style is one that is grounded in humility and respect. Without humility, one may not ever be able to achieve continuously learning habits and will never know what one does not know.

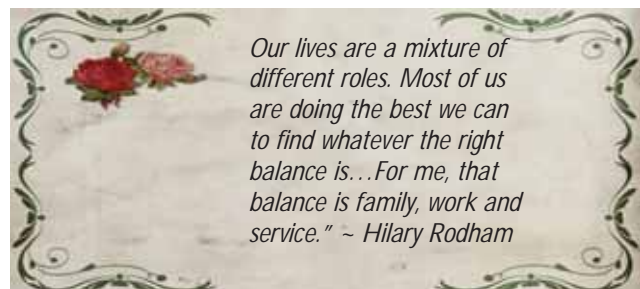
Respect is paramount because without it, one may never truly get the best out of everyone with which they work.

#### What is one message you would like to share with AGA members?

I would like to share that the AGA Guam Chapter will be celebrating its 50th Anniversary during Program Year 2020 - 2021. There are a lot of excellent and dedicated individuals at the Guam Chapter and we have an exciting mix of experienced and young professionals that will lead the AGA into the next 50 years of existence.



In the above photo, Ricky stepped forward as the table spokesperson for a group activity at Lead! 2019 - West, noting that most participants shared pictures of their personal lives, indicating there is more to members than work and service.





## Spotlight on Champions (Continued)

### Donn Nakamura, CPA



#### What is your current job title?

Principal, Accuity LLP

#### What is your current position in the Hawaii chapter?

Treasurer and Membership Chair

#### How did you get involved with AGA?

I have been attending AGA events since I first started at PwC in the late '90s. However, I did not become a member until I became a manager and started working on more government engagements. Over the years PwC and Accuity personnel have been heavily involved in the chapter; so it was natural for me to join and become an active member.

#### What do you like most about AGA?

Interacting with the other members. I would not otherwise meet many of them, unless they work for clients. It is also nice to get to know people from other CPA firms. This interaction has helped us with many of our audits over the years.

#### What do you love most about your job?

Interacting with co-workers and client personnel.

#### What lesson at work has had the most impact on you?

Different people value different things; so I need

to consider the other person's perspective.

#### What is the most rewarding part of your job?

When clients and other audit team members are pleased after the completion of an audit.

#### After a long day, how do you unwind?

Exercise and TV. I watch Japanese and Korean dramas. Also, a drink or two on the weekends. I am part of a sake club (Kokusai Sake Kai).

#### What is your current personal goal?

Successfully complete all of my business season audits.

#### Please describe your leadership style/philosophy.

I try to remember my past experiences and apply things I have learned from others.

#### What's the best advice you ever received?

Consider the situation from the other person's perspective and be a good listener to understand their needs/wants.

#### What has been your greatest challenge?

Public speaking. I am still working on it. I joined Toastmasters in 2018. I am also continuing to work on being a better listener and considering things from other people's perspective as noted above.

#### What is one message you would like to share with AGA members?

AGA has provided me an opportunity to work more closely and strengthen my relationships with those involved with government accounting community in Hawaii, particularly at the state and local government levels.





# *In Memoriam*

*William D. Miller, CGFM, CPA*



*With Deepest Sympathy*  
*October 25, 1943 - May 20, 2019*  
*2014 – 2015 AGA National President*



*Hawaii Yellow Book Seminar, September 11, 2014*



*Guam Professional Development Training, September 17-19, 2014*

*Photo credit: Guam Chapter*





## Lead! 2019 - West

Debra Mott and Pamela Young

Adapted from an Article in the Hawaii Chapter's June 2019 Newsletter

Leaders met at the Kansas City Airport Marriott in Missouri from Thursday afternoon, April 25, to noon on Saturday, April 27. The Pacific Rim Region was represented by Fierce Catoc, Ricky Hernandez, CGFM, and Debbie Nagata of the Guam Chapter, and Ryoko Lung, Debra Mott, CPA, and Pamela Young, CGFM, of the Hawaii Chapter.

Lead! 2019 - West kicked off with a meeting of the incoming representatives of the National Council of Chapters. As you may see in the photo below, Ricky Hernandez, CGFM, RVP-Elect, received an attaboy from Ann Ebberts, CEO, for his summary and assessment of the getting to know each other activity at the first session of Lead!



National staff created a festive atmosphere Thursday evening, donning headbands and glasses, and planning fun, interactive carnival games centered on the various resources AGA offers its members as shown below.



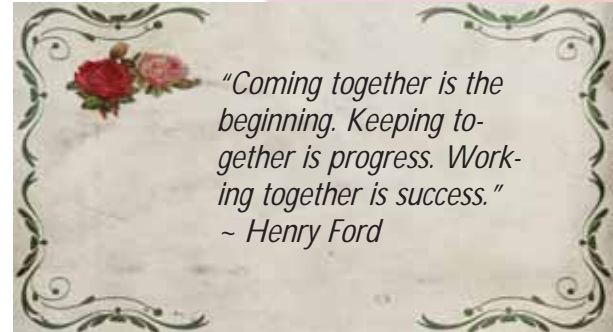


## Lead! 2019 - West (Continued)

Presentations and intensive roundtable discussions the following day and a half provided many helpful ideas and tips for chapters to strengthen their leadership skills and provide better member experiences.

The following are a few of our takeaways from Lead! 2019 - West:

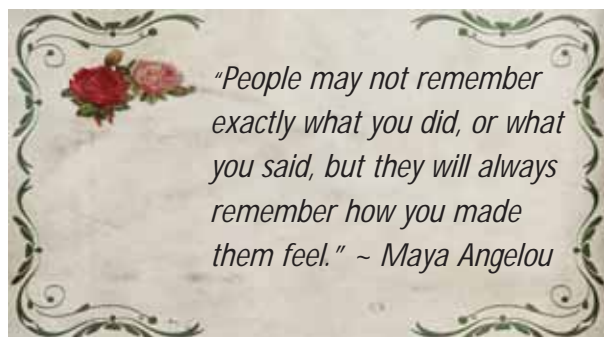
- Louise Burnette, Chapter Services Manager: Chapters are the "secret sauce" to member-ship doing everything right.
- Ann Ebberts, Chief Executive Officer, announced that the national governance structure has been streamlined based on members' feedback to simplify and enhance communication, and goes into effect in the upcoming fiscal year. She recapped Donny Shimamoto's article titled "Is Artificial Intelligence a Threat to Government Accountants and Auditors?" in [AGA's Journal of Government Financial Management Winter 2018-19 issue](#). (Both were guest speakers at the Hawaii Chapter's Government Professional Accounting Seminar in September 2018.)
- Ernest Almonte, National President-Elect, introduced himself and spoke of the fast pace of change, and how chapters could help their members learn and develop new skills to adapt to these changes. He wrapped up his presentation suggesting we work on our own skills first and then reach out and helping others improve theirs.
- Bobby Derrick, Field Representative and Chapter Consultant, addressed effective communication and how different personality types affect interactions and chapter executive committee meetings (CEC). He shared the following quote and tips:
  - ◇ Henry Ford said, "Coming together is the beginning. Keeping together is progress. Working together is success."
  - ◇ Secrets to successful volunteer leadership include enrolling the CEC members in the vision, remembering that goals without strategies lead nowhere, listening for underlying messages, understanding what makes people tick, sharing the power (by delegating which shows your trust and confidence in members), learning from the past, and celebrating and acknowledging success.
  - ◇ The first rule of management is delegation. The benefits include saving time, helping us achieve more, relieving some of the stress, and increasing our value.
  - ◇ With passion and commitment and by working together, we can achieve outstanding success.
  - ◇ If your dreams don't scare you, they aren't big enough.
- Kim Jones, CGFM and Education Programs Manager had these tips and a quote on sharing AGA involvement:
  - ◇ Don't sell something you don't like. If you enjoy it (AGA), share it. Introduce them to an organization that can help them.
  - ◇ Have enthusiasm.
  - ◇ Share knowledge.
  - ◇ Be trustworthy.
  - ◇ Maya Angelou said, "People may not remember exactly what you did, or what you said, but they will always remember how you made them feel."







## Lead! 2019 - West (Continued)



- Cherry Ung, Membership Manager, had this to say on recruiting: Few respond to impersonal email blasts. However, it's hard to decline personal invitations for coffee or pizza.

Ten leaders presented their chapter's best practices in the areas of teamwork, member engagement, CGFM study classes, employer support, scholarship endowments, university partnerships, meetings, young professionals, and communications. In the picture below, the Hawaii Chapter's best practices on university partnerships were presented in 20 PowerPoint slides. Thanks to Clarence Kuwahara, CGFM - Retired, for providing background information on the Hawaii Chapter's early connections with university faculty, staff and students.



Photo courtesy: Fierce Catoc

During roundtable discussions, participants discussed their chapters' practices on a variety of topics such as incentives related to the CGFM exam, and student involvement through a high school essay contest.

Lead! 2019 - West gave chapter leaders much food for thought on practices and resources to take back to their chapters.



Credit for Lead! images: AGA National

### Kansas City Cuisine



The Pacific Rim delegation along with Sakura (Shay) Younger of the Inland Empire of Californian Chapter enjoyed dinner Friday night at the renowned Jack Stack Barbeque. Congratulations to Debbie Ngata and Fierce Catoc, each winning a coffee gift card for scoring the highest on the word games.



# University Partnerships

April 26, 2019

## Building Bridges Mixer

in Partnership with the Guam Society of CPAs,  
the University of Guam and Guam Community College



Photo credit: Guam Chapter





# University Partnerships (Continued)

May 16, 2019



University of Hawaii at Manoa

Shidler College of Business

School of Accountancy

Alumni and Friends Lunch



Several members attended the benefit luncheon at the Oahu Country Club for the School of Accountancy Advancement Fund.





## University Partnerships (Continued)

June 2019



With students being our future, it is crucial to invest in them. In the top photo, a meeting with Peter Sy of the University of Hawaii at West Oahu was held at a coffee shop. In the bottom photo, a meeting over dim sum was held with Lee Miyahira (left), current President, and Vanessa Kan (right), Immediate Past President of the Accounting Club at Hawaii Pacific University.



# Meetings and Programs

November 28, 2018

Chris Wolseley



Vangie Cabacar

Gift Collection for Prison Fellowship's Angel Tree Program



Photo credit: Guam Chapter





# Meetings and Programs (Continued)

December 8, 2018

Gift Wrapping for the Salvation Army's  
Angel Tree Campaign







## Meetings and Programs (Continued)

December 15, 2018

Bell Ringing for the Salvation Army



Photo credit: Guam Chapter



## Meetings and Programs (Continued)



January 23, 2019

Stanford Lum, CPA

Income Tax Update







## Meetings and Programs (Continued)



February 25, 2019

Governor's CGFM Proclamation  
and Legislators' CGFM Resolution



*Photo credit: Guam Chapter*





## Meetings and Programs (Continued)



March 6, 2019

Unyong Nakata, MBA, CFRE

Building and Maximizing Your Personal Brand





## Meetings and Programs (Continued)



March 9, 2019

Cheer Station for the Bank of Guam

2019 Ifit Run and Block Party



Photo credit: Guam Chapter





## Meetings and Programs (Continued)

March 15, 2019

Government Ethics Training

with Vince Camacho, Esq.

in Partnership with the Guam Society of CPAs



Canned Food Drive for Guma San Jose



*Photo credit: Guam Chapter*





# Meetings and Programs (Continued)

March 27, 2019



Celebrating and Honoring Guam's CGFMs



Maria Claret Ruane, PhD

on the Guam Corruption Perception Report



*Photo credit: Guam Chapter*



## Meetings and Programs (Continued)

April 13, 2019

Feeding the Homeless at Guma San Jose



*Photo credit: Guam Chapter*





## Meetings and Programs (Continued)

May 25, 2019

First Family Picnic at Ypao Beach Park



Photo credit: Guam Chapter



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## CGFM Idea Generation Meetings



*Photo credit: Guam Chapter*





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## Calendar of Events



### Guam Chapter Monthly Meeting

June 26, 2019

Leadership - Senator Joe San Agustin

### Free Members-Only Webinar

June 27, 2019

Professional Resilience - Mark Reger, CPA, Former Deputy Controller at OMB

### CGFM Intensive Review Course (IRC)

July 19 - 20, 2019

For more information on the IRC in New Orleans, Louisiana, see page 26.

### AGA's Premier Training and Networking Event

July 21 - 24, 2019

See page 27 for more information on the Professional Development Training in New Orleans, Louisiana.

### Hawaii Chapter Training

September 4 - 5, 2019

More information on the Government Professional Accountability Seminar is on page 28.

### Quarterly Journal Quizzes

Earn three credits by reading AGA's *Journal of Government Financial Management*, logging in, and taking the 25-question quiz at a discounted price of \$30 per quiz or \$109 for four quizzes. Non-members pay \$56 per quiz or \$204 for four quizzes.



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*Hear ye! Hear ye!*

*Announcing AGA's  
CGFM Intensive Review Course (IRC)  
at New Orleans, Louisiana  
from July 19 to 20, 2019  
starting 8 a.m. and ending at 5 p.m.*

*Whereas, the instructor-led course will cover new CGFM content,*

*Whereas, course participants may earn 18 continuing education credits,*

*Whereas, the cost of the course reflects a CGFM 25th Anniversary celebration discount of \$25 discount for qualified participants (\$350 for AGA members, \$400 for nonmembers),*

*Whereas, interested parties are encouraged to register early due to the limited number of seats (but not later than July 10, 2019),*

*Whereas, participants will have six months of free online access to the three updated study guides,*

*Whereas, participants will receive three free vouchers for the beta exams in September and October - a \$300 savings,*

*Be it therefore resolved that more information on the IRC has been posted on the AGA website at [New Orleans IRC 2019](#).*







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*PDT image credit: AGA National*

Attend in person or virtually.

### Registration Fees:

	Online	Email/mail
AGA member (by June 21)	\$875	\$900
Nonmember (by June 21)	\$1,075	\$1,100

Click on [PDT 2019](#) for more info.



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*CGFM image credit: AGA National*



# 2019 Government Professional Accountability Seminar

**Wednesday and Thursday  
September 4 and 5, 2019**

7:30 a.m. - Registration and Networking

8:00 a.m. – 4:50 p.m.

*(Early Registration by Wednesday, July 31, 2019; Regular by Friday, August 16, 2019)*

**Hale Koa Hotel**  
2055 Kalia Road  
Honolulu, HI 96815

Click on [AGA Hawaii GPAS](#) for more info.





## Chapter Officers



### Si yu'os ma'ase!

President	Frances T. Danieli, MBA, CGFM
President-Elect	Debbie Ngata
Secretary	Justin Castro, CFE
Treasurer	Mary Grace Edrosa
Treasurer-Elect	Shannon Bartonico, CFE
Immediate Past President	Clariza Mae Roque, CICA

### Mahalo nui loa!

President	Sean Nakamura, CPA
President-Elect	Shena D. Bocalbos
Secretary	Debra Mott, CPA
Treasurer	Donn Nakamura, CPA



# INFORMATION

**Websites:**<http://www.aga.guam.net><http://www.agahawaii.org><http://www.agacgfm.org>**Chapter Contacts:**

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P.O. Box 4474  
Honolulu, Hawaii 96812



AGA Guam Chapter  
AGA Hawaii  
Association of Government Accountants

**Pacific Rim Region Contacts:**

Regional Vice President: Pamela Young, CGFM, CPA, CGMA - [agapam808@gmail.com](mailto:agapam808@gmail.com)

Immediate Past Regional Vice President: Jose "Jojo" Guevara III, CGFM - [jojo\\_guevara@hotmail.com](mailto:jojo_guevara@hotmail.com)

Regional Vice President-Elect: Artemio "Ricky" Hernandez, CGFM - [artemiorh@gmail.com](mailto:artemiorh@gmail.com)