



Mission

AGA is a professional association advancing accountability, transparency and leadership by promoting education, certification, innovation and collaboration across all levels of government and to stakeholders.

Vision

To be the premiere association for advancing government accountability. Values

Service, Accountability, Integrity, Leadership







In This Issue:

RVP's Message	2
Meet Your Chapter Leaders	
Chapter Recognition Program	3-4
Guam and Hawaii News	5-8
CGFM	9
Meet Your Fellow CGFM	
More Guam News	10-11
PDF Conference Information	12
Program Year 2017-2018	
Chapter Officers	13

APRIL 2018







The RVP's Message

Share Your AGA Story!

I will be reaching my 20th year as an AGA member this coming December. Time flies, most especial-

ly when you are inspired and busy with what you are doing in AGA. And it has been 20 gratifying and rewarding years for me professionally and personally. During those years I was able to serve in the organization as a Community Service Chairperson, Chapter President, Certification Chairperson, CGFM Regional Chair and Pacific Rim Regional Vice President.

Every time I take on a position, there is always a feeling of uncertainty and apprehension that I may not do a respectable job for the organization, but if you follow the best practices for each role and you strive to do your best effort, the result is a feeling of satisfaction that you were able to contribute to the organization's goals and objectives. AGA Guam has won the Platinum Award for so many years and won awards in other categories such as Education, CGFM, Community Service, Membership, Accountability and Newsletter.

As an AGA officer, it allows you to contribute in the various programs of the organization which in turn helps the community through learning, certification, professional development and community service. I was able to meet other officers from other AGA chapters who unselfishly shared their chapter's success stories and best practices, which in turn helped us in running the organization. I also had the privilege of attending the Professional Development Trainings (PDT) of AGA National, Hawaii and Guam chapter. Attending the PDTs will always be an eye opener to all the AGA members who attends these events. AGA National and the sponsoring chapter always produces high caliber training events that will help you gain more knowledge and appreciation in your profession.

Another remarkable thing about AGA is the networking opportunities with other financial management professionals through their PDTs, general membership meetings, chapter executive committee (CEC) meetings and committee meetings for AGA's community events, educational trainings, CGFM Study groups, Scholarships and other programs. By being an active member, you interact with other professionals which helps and guides you in your career. Through my interactions with these professionals, I heard their professional and AGA stories that made their careers more successful and fulfilling. These stories, achievements and guidance inspired me to take the CGFM certification, volunteer to serve in the organization and strive for higher achievements in my career. AGA became a pathway and a means to appreciate and improve my professional career. It also allowed AGA officers and members to interact with university students, young and starting professionals to share what AGA is about and give them a better outlook and avenue about their profession.

Throughout these 20 years, I have seen students and young professionals who were inspired by AGA, played active roles in the organization and succeeded in their careers. Both AGA Hawaii and Guam chapters have produced talented and enthusiastic officers who lead their chapters to be very successful.

If the participation, achievements and inspirations of these professionals in AGA were due to the AGA stories that they heard from other officers or members in the organization, just imagine how many new/young professionals and students we can inspire if we all share our AGA or professional stories.

I highly recommend and urge you to participate and volunteer in AGA because it will be gratifying and rewarding to your career and that you have given back to the community. Thank you very much for being an AGA Member and Share Your AGA Story!

Sincerely, Jojo Guevara, CGFM



Meet Your Chapter Leaders...

April 2018



Rodalyn May A. Gerardo

Bachelor of Business Administration (BBA) from the University of Guam

Certifications: CIA, CGFM, CPA, CGAP, CGMA, CICA

Special Assistant/Audit Supervisor,

Office of Public Accountability (OPA)

How did you choose government financial management as your career?

Government financial management was not my first choice as a career. I was initially looking towards a career in public accounting upon graduating from the University of Guam. I want to say that God had other plans for me. When I landed an internship with the Office of Public Accountability (formerly called the Office of the Public Auditor), I fell in love with the work and mission of OPA. I found it appealing to be able to learn about the inter-workings of the Government of Guam and be able to make some impact on the island through our audits. I just celebrated my 15th work anniversary on January 9, 2018, and I still love what I do!

What advice would you give a recent graduate joining the field?

I have three:

Confucius said to "Choose a job you love, and you will never have to work a day in your life." In other words, do what makes your heart sing.

Never stop learning.

Never forget where you came from.

What accomplishments are you most proud of in your career?

It has always been one of my goals to be a role model for aspiring professionals. It is such a humbling experience when certain individuals would inform me that they decided to pursue accounting in college, or they wanted to work for OPA, or that they pursued the CGFM designation due to their interactions with me.

What's the biggest challenge you've faced professionally and how did you overcome it?

As a single mom, my two children are my life and as a result, having a healthy worklife balance is an ongoing challenge for me. I have experienced many occasions where I am required to stay back after hours or come in on weekends to meet certain deadlines. The extra time at the office means time away from my children, who are growing way too fast. In order to compensate, I plan different activities that I know my children will enjoy, such as going to the beach, hiking, watching a movie of their choice, painting, having a staycation, and taking a trip off-island (their favorite thus far). Sometime, the children request to stay home and I'll cook their favorite meals and/or desserts. Of course work-life balance also means that I need to take care of my health, so I go to the gym or incorporate another form of physical activity at least three times a week, schedule some time for pampering (pedicure, manicure, massage), and attempt to eat clean most of the time. After all is said and done, I go back to work feeling refreshed.

How did you get involved in AGA?

During my first year at OPA, my supervisor would ask me to go to the monthly AGA meetings to help take pictures and write press releases of the meetings. This was all prior to the chapter formally having a Historian. I soon became exposed to the various activities that our chapter was involved in, and it felt like a natural transition to take on more responsibilities within the chapter as the opportunities presented themselves.

The Guam Chapter has allowed me to grow within AGA by encouraging me to take on various leadership roles that I never knew I would. For the past 15 years, I was able to gain experience as the chapter's Treasurer, President-Elect, President, Education Director, By-laws Chairperson, and many sub-committee member roles. It is through these leadership roles that I was also encouraged to take on the challenge as Regional Vice President for the Pacific Rim, as well as become a member of the National Nominating Committee.

What is one goal that you plan to accomplish during your adult lifetime?

One of my life goals is to earn my masters. I hope to accomplish this in the near future, since I recently begun working towards my MBA Accounting from Mississippi College.

Share one thing that you love to do that you get to do nearly every day?

I love being mommy to my children, Theone Jay and Gabriella May, because every day is an adventure. Not only do I get the chance to be a role model and inspiration to them, I get to join in on all the fun, quality time we spend together.

Why did you decide to earn the CGFM certification?

My boss, Public Auditor Doris Flores Brooks, encouraged me to take the CGFM exams while attending the AGA National PDT (then called PDC) in Orlando in 2005. When researching on the certification, I also took note that many of the successful leaders within our chapter were CGFMs. As my form of preparation for the exams, I decided to attend the CGFM Intensive Review Course that was held a few days prior to the PDC. I ended up passing one part of the exam during the PDC and decided that I had no choice but to follow through and work on passing the remaining parts to become a CGFM.

How has the CGFM enhanced your career?

The CGFM has added to my professional credibility and has helped to make me a role model for aspiring professionals.

What tip or advice do you have for potential CGFMs?

If you're a procrastinator and seem to work well under pressure, I highly recommend that you schedule your exam at least two to three months in advance so that you have an end date in mind and still have the time to play before you cram.

Have the courage to power through the exams, and continue to retake the exam parts that you fail, no matter how long it takes you. In the end, it will be worth it.

Meet Your Chapter Leaders/ Chapter Recognition Program

April 2018



Sherilyn Sakamoto

Senior Associate at Accuity LLP. Current Board Member and Website & Social Media Chair.

What AGA product, program or service do you find most useful?

AGA's National's web-hosting services is a service I find the most useful in my position because it has given a platform for chapters and creates unity to the members. They've also been extremely helpful in the conversion process, which goes to show how helpful AGA is to its members no matter the distance (or the time difference).

What advice would you give a recent graduate joining the field?

Keep an open mind and be willing to learn as much as you can. There's so much opportunity in this field and it will help you go professionally.

Would you like to highlight anything from your AGA chapter? (Beneficial resource, interesting program, takeaway, best practice, outstanding member/leader, etc.).

One of the highlights about AGA Hawaii Chapter is our recent donation to UH West Oahu. It was great to know that our chapter continues to strive in providing opportunities to students who will become future young professionals as this is our second scholarship, with the first established with UH Manoa.

How did you get involved in AGA?

I got involved with AGA as a student after I attended one of AGA Hawaii's Talk Story events at UH Manoa and found out my friend was also involved in AGA. She recommended I joined and now both her and I still serve as part of the board. It's been a very rewarding experience to grow in my professional career as well as in my involvement with AGA Hawaii.

Chapter Recognition Program

The Chapter Recognition Program (CRP) is designed to support, encourage and promote AGA's mission, and provide flexible guidelines for a well-rounded chapter. It is a guide that should be reviewed as the incoming officers are planning the upcoming program year as well as reviewed throughout the year. Prior to the start of the program year, an updated guide is posted to the AGA Website, https:// www.agacgfm.org, outlining the goals for the upcoming program year.

The program year begins July 1 and ends June 30. Each Chapter is encouraged to enter its CRP credits on the AGA website on a quarterly basis. Quarterly updates are due on September 30, December 31, March 31 and May 31. It is recommended that the credits be compiled monthly.

There are eight sections in the CRP and each section has between two to five goals:

The guidebook provides more detailed information related to each goal. Some credits are date driven, particularly goals in Section I, e.g., submission of plans. Note that bonus points may be available for special circumstances. The petition for bonus credits should be made in writing and submitted no later than April 1. It is recommended that each Chapter to designate a member to track dates, collect credits and post those credits on line.

Chapters will be recognized during the AGA Professional Development Training (PDT) as follows:

Bronze 12,000 - 14,500 credits

Silver: 14,501 - 17,000 credits

Gold 17,001 - 19,500 credits

Platinum 19,501-25,000 credits

Good luck to all the Chapters on meeting or exceeding your goals in this program year!

	Goals	Maximum Credits
I. Chap	ter Leadership, Planning, Participation	5,000
1.	Chapter Leadership	
2.	Planning and Preparation	
3.	Regional, Sectional & National AGA Participation	
II. Educ	ation & Professional Development	4,000
1.	Education to Help Meet CPE Requirements	
2.	Education to Help Individuals Attain Skills to Pass CGFM Exam and Maintain Certification	
3.	Professional Development to Help all Members & Prospective Members Obtain Additional Skills	
4.	Provide Awareness & Marketing of Educational Events	
III. Cert	ification	4,000
1.	Support CGFMs	
2.	Market CGFM Locally	
3.	Assist Potential New CGFMs Attain Certification	
4.	Designate a Chapter CGFM Leader to Work with CGFM Certification	
IV. Con	nmunications	3,000
1.	Chapter Meetings & Member Participation	
2.	Communicate Chapter Business, Events & Other Items of Interest to Members,	
	Employers & Government Accountability Leaders	
3.	Communicate within AGA	
V. Men	nbership; Focus on Young Professional & Student Members	4,000
1.	Actively Recruit New Members	
2.	Retain Members	
3.	Make Young Professional & Student Members a Priority	
4.	Support the Growing Career of Young Professional & Student Members	
5.	Offer Educational Opportunities for Young Professional & Student Members	
VI. Acc	ountability	2,000
1.	Make Accountability Outreach a Priority for both your Chapter & Chapter Members	
2.	Establish a Chapter Accountability in Chapter Events	
3.	Promote Accountability in Chapter Events	
	Participation in AGA's Performance Accountability Programs	
	nmunity Service	2,000
	Participate in Community Service	2,000
	Promote Community Service & AGA	
VIII. Av	•	1,000
	Recognize the Association & the People Who Make It Up	1,000
	Promote the Advancement of Government Financial Management to the Community & Employers	
TOTAL	CREDITS AVAILABLE	25,000

Internal Controls for Auditors Laura Lau

Drummond Kahn, M.S., CIA, CGAP, CGFM, a professional auditor with 24 years of government auditing experience and a fulltime business school instructor at the University of Oregon, made an enlightening and informative presentation on internal controls at the AGA luncheon held at the Plaza Club on February 9, 2018.

Kahn discussed the significance of internal controls in preventing risks. Internal controls are built into organizations and affect business operations. These controls can be "programs, system and/or procedures" in an organization that help management achieve its goals. The most classic objective of internal control is effectiveness and efficiency of operations. Examples of hard controls are door locks and computer passwords; soft controls include employee training programs and good hiring practices. He emphasized the cost in time or money of an internal control measure should not exceed the expected benefit. As such, internal controls do not provide absolute but only reasonable assurance to management.

Kahn also explained how an organization can plan and implement internal controls. Planning these controls involves identifying the risk that interferes with management's attempts to meet its goals. To assist with the planning and analyzing these controls, he recommended considering the five control elements from the internal control framework of the Committee of Sponsoring Organizations of the Treadway Commission. (COSO): control environment, risk assessment, control activities, communication and monitoring. Internal controls is a process– management needs to test, monitor and correct the internal controls continuously to ensure they are working properly.

According to the Public Company Accounting Oversight Board (PCAOB), one of the most frequent 2016 audit issues Was the insufficient testing of financial reporting internal controls. Kahn's presentation reminded us of the importance of internal controls and the auditor's responsibility to evaluate its effectiveness.

Kahn will be returning to the Hawaii Chapter's Government Professional Accounting Seminar on Thursday, September 6, 2018 at the Hale Koa Hotel for a presentation on Performance Measurement.

















The AGA Guam Chapter indulged in Christmas cheers during its annual Christmas party held at the Hilton Guam Resort and Spa Gallery on December 20, 2017. There were fun games and prizes and great company. The Chapter appreciates the University of Guam's Junior Accountants Society for again hosting this event.











At our January 2018 General Membership meeting, Senior Tax Manager, Edmund Borbesong and Laura

Monnola from Ernst and Young presented the "Tax Cuts & Jobs Act". They showed some changes to the tax code from the Trump Administration's new tax cuts effective in 2018. Some of the items shared include: 1) For the majority of the tax brackets, the tax rates will go down by 2-3%, 2) 'Single' status standard deduction will increase by \$5,650, 3)'Married' status standard deduction will increase by \$11,300, 4) No personal exemptions (down from \$4050), 5) Increase in the child tax credit. These will be effective until December 31, 2025. For Corporate taxes: 1) Flat rate of 21%, 2) Alternative minimum taxes repealed and 3) 100% bonus depreciation.





AGA Guam Chapter presented "Introduction to the CGFM Program" during our **February General Membership Meeting**. Presenters were CGFMs and members who shared their experiences giving advice on what to do in preparing to take the test.



April 2018

April 2018



UH Manoa Scholarship 2017-2018 Recipient

The AGA, Hawaii Chapter is proud to announce its 2017-2018 University of Hawaii, Manoa Scholarship Recipient.

Congratulations to Lyra Pascual

Lyra Pascual is a graduate of Farrington High School and is currently a senior at the University of Hawaii, Manoa.



2018 AGA Hawaii GPAS (Save the Date)

Save the date! AGA Hawaii Chapter's annual GPAS training. One day, 8 Yellowbook CPEs.

Location: Hale Koa Hotel Date: September 6, 2018

AGA Year End Party (Save the Date)

AGA Hawaii Chapter's Year End Social. More details coming soon!

Location: TBA Date: June 20, 2018











Upcoming Luncheon

Topic: Tax Cuts and Jobs Act Individual Provisions and State Legislative Update

Speaker: Tom Yamachika, President of the Tax Foundation of Hawaii

Date: Tuesday, April 24, 2018

RSVP by Friday April 13, 2018

CPE Credit Hour(s): One (1)

Cost: \$25 for members (includes \$10 subsiday for AGA Hawaii members); \$35 for non-members

Location: The Plaza Club

Lunch: A buffet style lunch will be provided. Food for attendees will be pre-ordered and the Chapter is obligated to pay for the cost of people responding. Therefore, if you cannot attend, please find a replacement or notify us by the RSVP deadline.

Parking: \$6 for 2 hours at the Plaza Club. AGA Hawaii will subsidize \$3 parking for members.

Please register yourself using the Evite System. If you have any questions or know of others who would like to register, please contact Charisma at

Sectional Leadership Meeting

Jonathan Tamanaha will be representing the AGA Hawaii Chapter in the 2018 Sectional Leadership Meeting being held on April 20-21, 2018. Stay tuned for his report after the event!!!

Citizen Centric Reporting

The Guam AGA Chapter presented the winners of our Citizen Centric Reporting (CCR) Contest Winners.

Accountability Director, Dr. Doreen Crisostomo provided valuable information about creating an appealing and informative Citizen Centric Report.

The winners were presented at the March 2018 General Membership meeting at the Hilton Guam Resort and Spa. The winners for the BEST CCR are:

1st Platinum– DEPARTMENT OF PUBLIC WORKS

2nd Gold– GUAM ELECTION COMMISSION 3rd Bronze– GUAM COMMUNITY COLLEGE



1st Place- Department of Public Works



2nd Place- Guam Election



3rd Place- Guam Community College

AGA Guam Chapter CGFMs were honored to receive a Legislative Resolution recognizing and commending CGFMs on the observance of March 2018 as "CGFM Month". Immediate Past President Yuka Hechanova received the resolution from the Honorable Benjamin J.F. Cruz, Speaker of the 34th Guam Legislature.





AGA & GSCPA Accounting Mixer Thursday, April 19, 2018 6:00pm to 8:00pm UOG SBPA Leon Guerrero Building Room 129 Light refreshments will be provided

SCPA RAGA.



April 2018

Inner

Pacific Rim Regional Newsletter –CGFM News

April 2018



The Mark of Excellence in Federal, State and Local Government

Certified Government Financial Manager (CGFM) is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.

Interested in attaining the CGFM Certification?

Individuals must apply for the CGFM Program and meet the following requirements: 1) **Ethics:** Read and agree to abide by AGA's Code of Ethics; 2) **Education**: Have a bachelor's degree from an accredited college or university; 3) **Examination**: Pass three (3) comprehensive CGFM examinations; and 4) **Experience:** Have at least two (2) years of professional-level experience in government financial management.

Maintaining CGFM Certification

To retain the CGFM certification, all CGFMs must adhere to the AGA's Code of Ethics. In addition, to continue using the CGFM designation after their name, CGFMs must be in an active status.

Active Status

To maintain the CGFM certification in an active status, CGFMs are required to:

•Pay the CGFM renewal Fee by the due date every year.

•Complete at least 80 hours of Continuing Professional Education (CPE) every two years in government financial management topics or related technical subjects (within the designated two-year cycle).

•Maintain and, if requested by AGA, provide detailed information on CPE hours completed.

By submitting their annual renewal payment, CGFMs affirm that they have and will continue to abide by AGA's Code of Ethics and that they have fulfilled the minimum CPE Requirements.

To learn more about becoming a CGFM, please visit: https:// www.agacgfm.org/CGFM-Certification/About-CGFM.aspx

For Guam Only

Public Law 33-18 and P.L. 33-222 provides a 10% pay differential for Government of Guam employees who hold the CGFM and work for a line agency, the Office of Public Accountability, the University of Guam or Guam Department of Education. The law also provides a pay differential for Certified Internal Auditors, Fraud Examiners and CPAs.

ASSOCIATION OF GOVERNMENT ACCOUNTANTS

HAWAII CHAPTER

CERTIFIED GOVERNMENT FINANCIAL MANAGERS (CGFM)

As of March 2, 2017

Len Gambla	Michael R. Hansen
Grace M. Hawkins	Ralph T. Kanetoku
Arnold T. Kishi	Edward K. Kosaki
Clarence T. Kuwahara, Retired	Lisa Lau
Carol C.F. Lee	Winnie W.N. Loo, Retired
Alison F. Look	Melissa Mariko Mei Jun Loy
Nayer M. Mahmoud	Karen S. Morinaga
Kay Murakami	Ronald T. Shiigi
Thomas J. Stanton, Jr., Retired	M. Julie Thomas-Chun
Dennis M. Tsuhako	George Woolworth, Retired
Edwin S.W. Young	Pamela K.Y. Young

GUAM CHAPTER

CERTIFIED GOVERNMENT FINANCIAL MANAGERS (CGFM)

Peter Aguon, Retired	Zeny Asuncion-Nace
Maria Angela Quinto Bates	Doris Flores Brooks
Joy Bulatao	Doreen Crisostomo
Frances Danieli	Karvin Flynn
Rodalyn Gerardo	Jose Guevara III
Yukari Hechanova	Artemio Hernandez
Edison Manoloto	Corazon Montellano
Thomas Paulino	Maripaz Perez
Taling Taitano	Llewelyn Terlaje
Gloria Travis	Josephine Villanueva



Meet Your Fellow CGFM

April 2018



Doris Flores Brooks, CGFM, CPA,

Public Auditor Brooks, now serving her fifth term, is the only publicly elected Public Auditor among the territories and island nations of the Pacific.

How did you get involved with AGA?

I got involved with AGA through the invitation of Professor John Philips of University of Guam, who is the godfather of AGA Guam Chapter. After winning the Public Auditor election in November of 2000, John twisted my arm to be the president of AGA Guam because most of the members did not want to be an officer of the organization. During that time, I was not familiar with AGA's programs and activities, and a bit hesitant to join the organization. That was the time when the chapter was on a shaky ground, very few members and poor as a church mouse. In 2001, I became the President Elect of the chapter and in 2002, the chapter sponsored my trip to AGA's Professional Development Training (PDT) in Atlanta. This was the same time when I took the CGFM Exams. My first PDT was very memorable, and that event sold me to be with AGA. I am glad I attended the PDT, which helped me in confidently running the chapter during my presidency.

Why did you decide to earn the CGFM Certification?

I took the CGFM exam because it was being offered at the first PDT that I attended. During that time, CGFM was still in its exploratory stage and we used paper and pencil to take the exam. I decided to take the exam that time without reviewing or reading the study guides. A few years before taking the CGFM exam, I was teaching at the University finance and accounting subjects. Since the theories in accounting, finance and auditing were still fresh in my mind, it helped me in passing the examinations. For financial management professionals who just recently graduated from college, I recommend you take the exam after college, the closer you take the exam after college the better are your chances to pass.



How has the CGFM enhance your career?

The CGFM certification has complimented my professional identification. It has complimented my CPA certificate since it now shows in my business cards and other professional documents such as letterhead or website information that I have two professional certifications and one of them is CGFM. So I'm giving AGA a lot of publicity by adding the CGFM certification to my credentials.

What's the most important issue today in government financial management?

The Government of Guam is currently experiencing a financial crisis due to the Trump Tax cuts. This is the time where government financial management professionals can help the government by addressing cost cutting measures or revenue enhancements that will help in making the operations of the government sustainable. Another issue is the government of Guam is still operating in a manual process and this is where government financial managers can show their worth by being computer literate or tech savvy to improve the processes of their government agencies. In other words, it is in time of crisis that people can shine and this is the challenge I offer to our CGFMs and other members of our chapter.

What accomplishment are you most proud of in your career?

I am most proud of my time here with Office of Public Accountability (OPA). The people of Guam have elected me five times to this position. I am proud of the work that we do here at OPA and with that the career development that we provide to our staff. We had staff who transferred to other government agencies such as Yuka Hechanova to establish Guam Waterwork's Internal Audit section and later became the controller. Vince Duenas also head GWA Internal Audit, Maripaz Perez to Guam Power Authority, Rachel Cubacub to the University of Guam, Frank Coopernurse to the Department of Education and other staff who worked for other government agencies. The seeds of accountability have been transferred in other agencies and are now helping intheir financial management operations. These are some of the corepeople that we have helped develop and are now holding prominent positions in the government. I could not have done this without the contribution of my fantastic team here at OPA. Although it has changed over the years, I have a good core group. I receive a lot of complements for the work that OPA does, it was not me alone but with my team's major contribution. A captain is only as good as her crew.

Meet Your Fellow CGFM

April 2018

What advice would you give a new college graduate joining the field?

I always tell people to go into a professional field that you like and enjoy. You have to enjoy and like what you do because you will be spending one third of your life in that profession. The question I normally ask students or newly college graduates, do you look forward doing your accounting work each day or do you dread it. If you look forward to it, then that's the profession for you but if you dread it then you will dread going to work. Another advice the I would give new college graduates is to take their certification exams soon after they finish college. The theories that they learned in college are still fresh in their minds which will help them in taking the CGFM exams.

What is the best thing about AGA?

My first AGA PDT was an eye opener for me in the sense that it hit me with what's happening in the government. The PDT annual event always features fantastic guest speakers that convince members to be an AGA member for life.

Do you have a mentor and how has this person helped you?

Mentoring was not done in my early career. The closest person that I may consider as a mentor was my college professor, Ms. Pearl Sheldon. She was the one who encourage me to be Guam's first Chamorro CPA which is a goal that I accomplished. And this goes back to picking a profession that you enjoy and like.

Do you have a professional 'lesson-learned that you would like to share?

First of all, always do a lessons learned in your professional undertakings. This is part of our MO (method of operating) here in OPA, every time we do audits we have a meeting to discuss lessons learned so we may continue to improve in our work. The most fundamental thing in today's environment is continuous learning, you can never be complacent with what you know. That's why as auditors, we are required to have continuing professional education to make us up to date in the issues with the government and learn other professional development skills. Learning does not end in college, work and life is a continuous learning cycle.

Would you like to highlight anything from your AGA chapter? (Beneficial resource, interesting program, take-away, best practice, outstanding member/leader, etc.)

I am very proud that the baton has passed to the next generation. As I look back now when the AGA chapter was still unstable and nobody would step up to the plate to lead the organization, Guam has develop to be one of the premier chapters in AGA. The chapter has produced a lot of good leaders and some of them are from OPA. I encouraged all my staff to be AGA members and their time with AGA convinced them to step up to the plate to take on leadership positions. Developing members to take on leadership positions became the foundation of this organization which allowed AGA Guam to accomplish numerous awards each program year. I am proud of how the Guam chapter have grown and blossomed to be a successful chapter. Whenever I go to PDT, I get good and praising comments about our chapter. Guam Chapter has a good reputation. That's

why I am encouraging our members to become leaders in our chapter because you gain benefits such as professional development and are able to do things in the community through AGA.

MORE GUAM NEWS:

GUAM PROFESSIONAL DEVEL-OPMENT CONFERENCE

The AGA Guam Chapter will be hosting its biennial Guam Professional Development Conference in the Fall 2018. We are currently in the planning phase of the conference. If you are interested in joining the committee or have any conference topics in mind, please contact our Education Director, Rodalyn Gerardo at rgerardo@guamopa.com.

17th ANNUAL AGA GUAM CHAPTER ACCOUNTABILITY 5K

The Guam Chapter will be hosting its annual 5K Run/Walk. The 5K is scheduled for June 30, 2018. The 5K will be held at the Chamorro Village in Hagatna. Please contact our Community Service Director, Frances Danieli at francesdanieli@gmail.com if you are interested in assisting with the planning or to volunteer. Annual proceeds fund the Dierking and AGA Guam Chapter Scholarships for the University of Guam and Guam Community College.



AGA's premier training and networking event



Registration	&	Fees	
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AGA Member	Online	Email/Mail
(by June 29)	\$875	\$900
Non-member	Online	Email/Mail
(by June 29)	\$1,075	\$1,100

Reasons Why You Should Attend:

- 1. Earn up to 24 CPEs: Enhance your lifelong learning and gain the knowledge and understanding to better improve your job effectiveness. The presentations are facilitated by both industry experts and colleagues who have faced similar challenges. You can earn up to 24 CPEs.
- Stay on the cutting edge: Includes top-notch speakers from federal, state, local, academia and the private sector bringing you key findings and educational experiences to augment your job knowledge and skills.
- Network and connect: Connect with a variety of government financial experts and industry colleagues from around the nation facing the same or similar issues, and exchange ideas to bring back to your organization.

For more information, please visit: https://www.agacgfm.org/PDT2018.aspx

PY2017-PY2018 Chapter Officers-Hawaii & Guam

April 2018



Sean Nakamura, President, Hawaii Chapter



Robert Hatanaka, Secretary, Hawaii Chapter



Donn Nakamura, Treasurer Hawaii Chapter



Pamela Young, CGFM, Immediate Past President, Hawaii Chapter



Clariza Mae Roque, President, & Frances Daneili, President–Elect, Guam Chapter



Shannon Bartonico, Secretary, Guam Chapter





Reginald Diaz, Treasurer and Mary Grace Edrosa, Treasurer-Elect Guam Chapter



Yuka Hechanova,

CGFM, CPA, CIA CGAP, Immediate Past President, AGA Guam

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