



Pacific Rim Regional Newsletter

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.

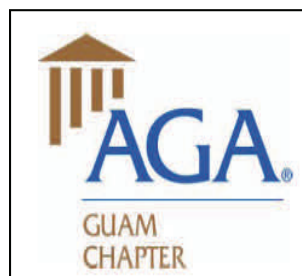
Values

Service, Accountability, Integrity, Leadership

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JANUARY 2018





January 2018



The RVP's Message

In January of 2017, I started my journey of attending University of Guam's (UOG) Professional Master's in Business Administration (PMBA) Program. The PMBA is a one-year graduate

degree program that is designed for mid-level and executive managers who have an undergraduate degree in business or non-business, with business core area, from an accredited university or college. It's a fast-paced program wherein the courses equivalent to almost 6 regular semesters are compressed in 1 year. There were 11 of us who participated in the 2017 batch, normally a batch in the graduate program is called a cohort. Our group is Cohort 13 and each cohort creates a team name such as Co-Great, Co-Heart, Co-Hurt and other team names. We named our team "Co-Huh?" because we were not sure what we got ourselves into and the difficulty of the tasks for each course in the PMBA program. In any professional journey, if you have the determination, patience and willingness to learn attitude, you will surpassed your fears and later be confident that you can get through these challenges with pride and optimism. We finally graduated last December and there were 240 students from various majors who marched to receive their diplomas. There were 64 students out of the 240 that were under the Graduate studies of the UOG.

It is remarkable to see a lot of professionals who have finished under graduate degrees but continues to advance their education through graduate degrees and/or professional certifications. They do this for their professional growth and to be more knowledgeable and well-informed in their specific industries. They also want to find ways on how they can help in the community through their projects and special assignments. And most of these goals and objectives are available in our AGA organization. Each chapter provides their members a path to continuing education through their training programs and general membership meetings. AGA also promotes a professional certification which is the Certified Government Financial Manager (CGFM).

Each chapter also organizes various community services throughout the program year wherein members can participate in giving back to their communities.

In our newsletter, we highlight an officer from each chapter to introduce them to our AGA Pacific Rim members and to provide advises and recommendations through their responses to the Member questionnaire. We are featuring Shena Bocalbos of the Hawaii chapter and Frances Danielli of the Guam Chapter. In the CGFM section of this newsletter, we are featuring Pamela Young from the Hawaii chapter to give her insights about the CGFM certification program.

Just a few reminders to our members, it's the time of the year that we renew our AGA membership. You may renew it online or send payments through checks. Please see the benefits of being a member in the Membership section. Another reminder is to celebrate the month of March as CGFM Month. CGFMs are encouraged to wear red during their general membership meeting and chapters are urged to recognize their CGFM members.

You may see the rest of the Pacific Rim chapters activities throughout this newsletter. If you need additional information, you may visit their respective websites and AGA National website (www.agacgfm.org).

I just want to say thank you to our Chapter Officers for actively promoting the AGA programs and continuously hosting events that promotes continuing education and community services.

Have a great third quarter and keep up the good work!

Sincerely,

Jojo Guevara, CGFM





Shena Bocalbos

Auditor at City and County of Honolulu Office of the City Auditor

Current Board of Director and Newsletter Chair

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

Commit to being a lifelong learner. Things constantly change, so never stop to learn and grow. Immerse yourself in the details and don't be afraid to ask questions.

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

Be prepared for the unexpected. Stress happens to all of us but learn to manage it. It can make or break us. Don't let things get to you personally.

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

Our Hawaii AGA Chapter continues to be recognized as a Platinum Chapter, which is the highest award bestowed by the AGA National Office and I am proud to be part of an award winning chapter.

How did you get involved in AGA?

I joined AGA as a student member and now as a young professional, I

continue to renew my membership because of the valuable resources that help to develop my skills and expand my knowledge. My involvement with AGA has been the most tremendous experience and has given me an edge in my professional career.

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

Making and eating breakfast every day. They say breakfast is the most important meal of the day. Breakfast can make a big difference in your health and mood. So don't skip it!



Frances T. Danieli

BBA-Accounting, MBA, Associates-Computer Science CB, CGFM

Associate Comptroller/Bursar, University of Guam

President-Elect AGA Guam Chapter

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

The advice I would give a recent graduate joining the field would be to take the CPA/CGFM right after college before their life gets too hectic. I would also advice them to join the AGA to start networking with seasoned professionals in the field.

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

AGA is the best organization anyone in the Accounting field, Finance field,

etc. can join. AGA provides a great network base for job opportunities and to befriend great professionals.

How did you get involved in AGA?

I got involved in AGA by signing up to be a member so that I can avail of the discount given for a CGFM Course review. I needed to attend the course review to obtain CPEs for my Certified Bookkeeper certification. This was also the first time I heard of the CGFM certification.

What is one goal that you plan to accomplish during your adult life-time?

After obtaining the Certified Bookkeeper and CGFM certification, I would like to obtain my CPA next. .

Why did you decide to earn the CGFM certification?

I decided to earn the CGFM certification because of the scholarship available. I figured what a great way to earn a certification and have it paid for. In retrospect, it was the best thing because the Guam Legislature passed a law for some Government of Guam employees to earn a 10% base pay incentive if they held the CGFM designation.

How has the CGFM enhanced your career?

CGFM enhanced my career by enabling me to understand how Government agencies work.

What tip or advice do you have for potential CGFMs?

I would like to pass the best tip Rodlyn Gerrardo gave me to pass the CGFM. She advised me to set a date to take the test because it would force me to study. If I don't have a date set, then I would not be able to plan my study time. She was right and I passed all sections within one year. This also helped me obtain the GGFM Scholarship. Another tip I would give is, if you could correctly answer 80% or more of the quiz questions in the course guides, you can pass the test.



Yuka Hechanova, Immediate Past President, Mr. Charfauros, and Clari-za Rogue, President, Guam AGA Chapter.

George Charfauros, Jr., the Guam Homeland Security Advisor, spoke to the Guam membership about the “Defense Against the North Korea Threat.” He offered information on the types of missiles and how his department assess those threats and how the U.S. military is prepared to protect Guam, Hawaii and the U.S. Mr. Charfauros served in the Marine Corps, U.S. Army Reserves and the Guam National Guard. He received his BA in History and Philosophy Magna Cum Laude from the University

Source: Guam AGA Newsletter, Dec 2017



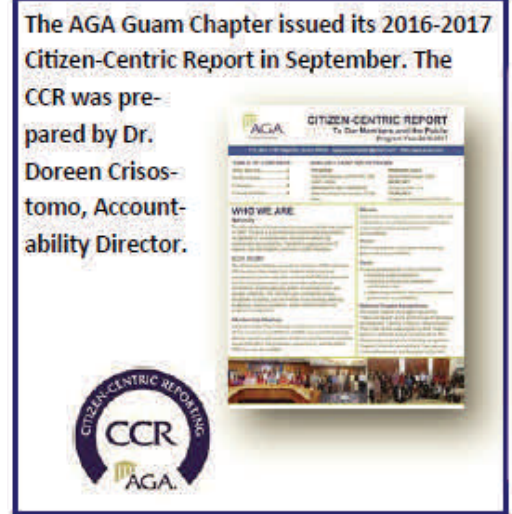
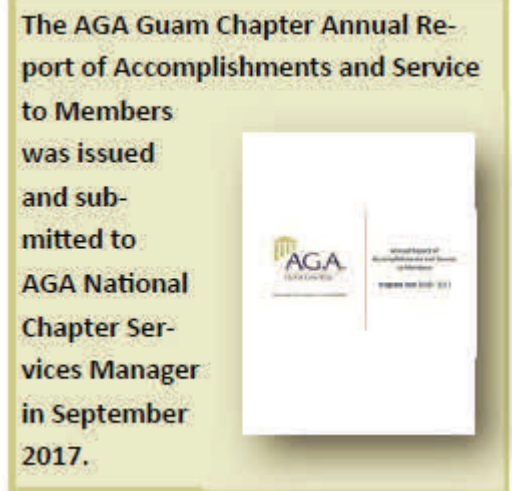
The Professor John M. Phillips Excellence in Government Accountability Award recognizes government professionals who exemplify and promote excellence in government, outstanding leadership, high ethical standards, and innovative management.

As one of the AGA Guam Chapter founders, Professor Phillips has selflessly dedicated his career to AGA and the accounting profession. His tenure at the University of Guam, his tireless involvement and dedication as an AGA member, and his service overall in the accounting profession has earned him the reputation of Guam’s “Godfather of Accounting.” (Mr. Phillip pictured on right)

• 2017– Benjamin J. Cruz, Speaker, Guam Legislature,

Past Recipients:

- 2016—Robert J. Torres, Chief Justice, Unified Courts of Guam
- 2015—Taling Taitano, CPA, CGFM, Deputy Superintendent, Department of Education
- 2014—Vicente “ben” Pangelinan, (Posthumous), Senator and Former Speaker, Guam Legislature
- 2013—Mary A.Y. Okada, Ed, D, President, Guam Community College
- 2012– Doris Flores Brooks, CPA, CGFM, Public Auditor, Office of Public Accountability



Source: Guam AGA Newsletter, December 2017

2017 Government Professional Accounting Seminar Presented by the AGA Hawaii Chapter By Jonathan Tamanaha

On September 6th and 7th, 2017, the AGA Hawaii Chapter (the Chapter) held the 2017 Government Professional Accounting Seminar (GPAS) at the Hale Koa Hotel. There was another great turnout of approximately 140 attendees at this year's seminar. The seminar provided 16 Yellow Book qualified CPE hours.

The 2017 Seminar included the following speakers:

- Kirk Calwell, Mayor of the City and County of Honolulu
- Dave Bean, Director of Research and Technical Activities for the GASB
- Gilbert Tran, Senior Policy Analyst with the Executive Office of the President, OMB, Office of Financial Management
- Donovan M. Dela Cruz, State Senator, District 22
- Kalbert Young, Chief Financial Affairs Officer, UH System
- Duane Kurisu, Real Estate Investor
- Rober Yu, CFO, Honolulu Authority for Rapid Transportation (HART)
- Ryan Tran, Assistant Deputy Director of Planning, HART
- Welsy Machida, Director of Finance and head of the State of Hawaii Department of Budget and Finance
- Laurel Johnston, Public Administrator, Researcher, Writer
- Joseph Mendez, Consultant, Enterprise Risk Management
- Kevin McCarthy, Speaker, trainer and coach for "Making Better Happen, LLC"



Kirk Calwell



Robert Yu and Ryan Tran



Gilbert Tran



Kalbert Young, Sean Nakamura, Donovan M. DelaCruz,
Duane Kurisu



Wesley Machida



David Bean



Kevin McCarthy



Joseph Mendez



Laurel Johnston



The AGA Guam Chapter participated in the **15th Annual Get Smart About Credit Day** with the Bank of Guam and ANZ Bank as part of an on-going effort to teach the local community how to effectively use credit. The volunteers reached out to students at George Washington Senior High School about how to budget, how to use credit cards responsibly, and raise their awareness in building a positive payment history.



In November, AGA volunteered to host a luncheon for the homeless at Guma San Jose. Guma San Jose is a Catholic Social Service Program that serves the needs of the Guam elderly, abused, homeless and persons with disabilities. The program serves individuals lunch and dinners every day.



Gary A Hiles, Chief Economist at the Guam Department of Labor, Bureau of Labor Statistics, discussed the Guam Economic Outlook for 2018. His presentation included a review of economic indicators, major civilian projects, and employment statistics as well as other topics.





Hawaii AGA Chapter hosted a Fall Talk Story Event with University of Hawaii Manoa and University of Hawaii Oahu Students on October 19, 2017. Thanks to all the members of the Hawaii AGA Chapter who participated!

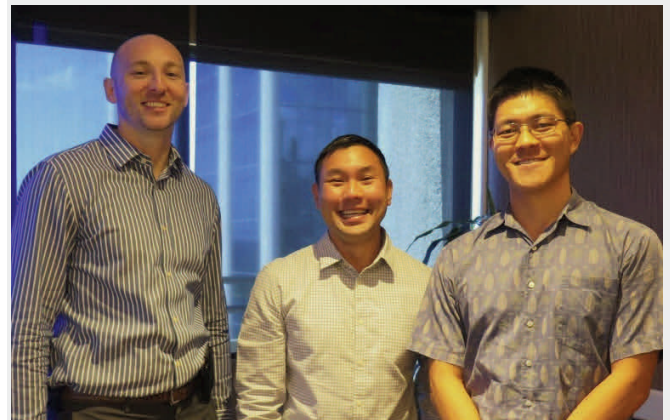
Source: Hawaii AGA Newsletter, Dec 2017



The Hawaii AGA Chapter's scholarship recipient Lyra Pacpaco received the 2017 – 2018 Association of Government Accountants of Hawaii Endowed Scholarship Fund. She is pictured with Robert Hatanaka (AGA Student Relations for UH Manoa Shidler College of Business) at Shidler's Annual Scholarship Luncheon.



The Hawaii AGA Chapter's December Community Service Project was to assist the Salvation Army during their Gift Wrapping Event. Members participated in organizing the gift items and wrapping the packages to give out those in need in our communities in the our State of Hawaii.



Pictured (L-R) Supervisory Special Agent David Meisenheimer, IRS Special Agent Shaun Morris & Shawn Nakamura, President, Hawaii Chapter

Our January 16th luncheon meeting was held at the Plaza Club. Our speakers, were Supervisory Special Agent David Meisenheimer and IRS Special Agent Shaun Morris. They spoke on the Internal Revenue Service Criminal Investigation: Investigative Priorities and Current Fraud Schemes.



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

Active Status

To maintain the CGFM certification in an active status, CGFM's 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, CGFM's 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.

Thirty-four participants completed the 6-day AGA Certified Government Financial Manager Review Course as instructed by Mr. John Herko from September 19 to 26, 2017. Good luck to the participants as they pursue their path to CGFM!





Ms. Pamela Young, CGFM, CPA, CGMA

Ms. Pamela Young, CGFM, CPA, CGMA, is employed at the City and County of Honolulu, heading the Accounting Section of the Department of Budget and Fiscal Services.

How did you get involved with AGA? Not too long after being hired by the City, the division chief recruited me as a member. Since I frequently attended luncheon meetings courtesy of an office carpool, he nominated me for the chapter treasurer position. Like his successors, he supported my professional development by authorizing my attendance at conferences and seminars. The National office also played an early role in my AGA involvement by offering me free registration at its annual conference held in San Francisco that year as first place winner in a community service project photo contest. (Note that the local chapter provided me with a generous stipend which covered my hotel room charge for that national conference.)

What is a benefit of the CGFM?

As a result of attaining the CGFM designation, I activated my CPA license since both require 80 continuing professional education credits biennially.

What are a couple of important challenges today in your workplace? One of the issues my section faces is the successful and smooth transition of work to the next generation as baby boomers retire. Another is keeping abreast of a rapidly changing governmental accounting and

financial reporting environment and making the necessary improvements in a timely manner.

What accomplishment are you most proud of in your career? Implementing new governmental accounting standards and taking proactive steps for succession planning (that is, leadership development).

What advice would you give a new college graduate joining the field? Find a mentor who will help guide you to reach your full potential, develop yourself professionally by volunteering for work assignments, view job challenges as growth opportunities, and finally envision where you would like to be at the end of your career and plan accordingly, avoiding regrets.

What is the best thing about AGA? I enjoy the multitude of opportunities AGA affords for professional and personal development, and networking with professionals in accounting and the related fields.

Currently, Ms. Young is AGA's Regional Vice President-Elect for the Pacific Rim. She served as President of the Hawaii Chapter from 2015-2016, and is currently the Chapter Chair of the Media and Luncheon Programs Committees and Co-Chair of the Chapter's 2018 Government Professional Accounting Seminar. During her tenure as Chapter President, the Hawaii Chapter received the Platinum Chapter Award and the Chapter Website Award for Group C, and her nominee was honored with the Distinguished Local Government Leadership Award.

Since becoming a member in 1988, Ms. Young has been a strong supporter of the Hawaii Chapter. She served as Treasurer during fiscal year 1992, and recruited a number of new members over the years. She could be counted on to participate in the chapter's luncheon meetings, conferences and seminars, accounting student nights and community service projects, and to document many of the chapter events and activities through photography. In fact, one of her pic-

tures was awarded first place in the 1999 national community service photo contest, capturing two past presidents cleaning the deck of the U.S.S. Missouri.

Ms. Young was elected to the Hawaii State Board of Education in 2010, and served as the Vice-Chairwoman of the Committee on Budget & Fiscal Accountability. Additionally, Ms. Young served on the steering committee for the creation of the Mililani Mauka/Launani Valley Neighborhood Board No. 35, and was elected to serve on its board from 1997 to 2010 as the Vice Chair, Treasurer, Transportation Committee Chair, and Representative to the Citizen Advisory Committee of the Oahu Metropolitan Planning Organization.

Ms. Young presently is serving within her community as the President and Social Committee Chair of the Friends of the Mililani Public Library; Second President and Historian for the Mililani Lions Club; and Co-Chair of the Patsy T. Mink Central Oahu Regional Park Advisory Committee, a position she held since 1999.

Since becoming a steward and delegate in 1998 for the Hawaii Government Employees Association, Ms. Young assumed various leadership roles. For the Professional and Scientific Unit, she served as Oahu Island Division Chair, Director and President, culminating in her election for two terms from 2013 to 2017 as a Director of the corporation.

Her other professional memberships include the Hawaii Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

She received the following recognition and awards from the City and County of Honolulu:

** Unsung Hero, Summer 2009 Edition of Honolulu Showcase, * 2004 Sustained Superior Performance Award, * 2001 Department of Budget and Fiscal Services Employee of the Year Award, *1990 Department of Finance Employee of the Year Award*



Sean Nakamura, President,
Hawaii Chapter



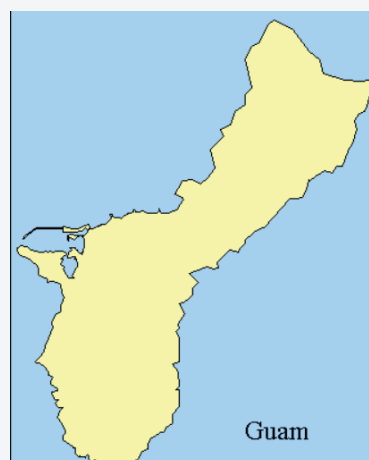
Clariza Mae Roque, President, & **Frances Dancili**, President– Elect, Guam Chapter



Robert Hatanaka,
Secretary, Hawaii Chapter



Shannon Bartonico,
Secretary, Guam Chapter



Donn Nakamura,
Treasurer Hawaii Chapter



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



Pamela Young,
CGFM, Immediate Past
President, Hawaii Chapter



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

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