



# 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

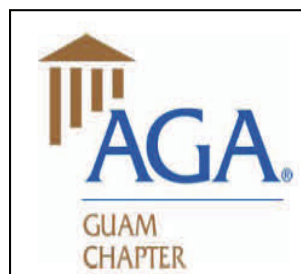
To be the premiere association for advancing government accountability.

## Values

Service, Accountability, Integrity, Leadership

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July 2018



## **The RVP's Message**

### **End of the Program Year**

By the time this newsletter is released, my position for the Pacific Rim region is now converted to Immediate Past RVP. Starting in July of this year, Pamela Young from Hawaii

will now be the RVP for the Pacific Rim Region. Pam has been very helpful throughout my program year and most definitely she will do an outstanding job for the upcoming year. Thank you, Pam, for allowing me to release this newsletter after my program year.

June is normally the end of an AGA program year and the outgoing president of each chapter conducts their year-end Chapter Executive Committee (CEC) and General Membership Meetings. In Guam, the last officers meeting is more casual than the normal business-like meetings, but it is also a time to reflect on lessons learned during the year and a high-level strategic planning for the new program year. The outgoing Guam President is Clariza Roque also known as Riza. After the sharing of lessons learned by the chapter officers, Riza expressed her appreciation to the team for their efforts in making it another banner year for AGA Guam and through their hard work the chapter was able to promote all the programs of AGA. There are moments that she would become emotional during her message to the officers. Most past presidents can relate to this type of feeling. Although each AGA program is assigned to a chairperson, the President manages and works with all the officers to ensure that each task or initiative is successfully completed. He or she is also responsible for organizing and conducting the monthly meetings with the CEC and general members. Despite the chapter presidents' exhaustive efforts and sacrifices that they put in to the organization, they would describe the experience as fulfilling and rewarding. They highly recommend to the officers and future officers of the organization to step up to the plate of

being a chapter president because the experience will further boost their professional and personal confidence.

### **Giving Back to the Profession**

Last April, I attended the Sectional Leadership Meeting (SLM) which was held in Kansas City, Missouri. I had the opportunity to meet officers from the National, RVPs and RVP-Elects, Presidents and other officers from Section II and Section III chapters. This year's incoming National President, Mr. John Lynskey, was also in attendance. John's presidential theme for program year 2018-2019 is "Giving Back to the Profession".

The AGA professional organization played a major part in my career. Through AGA, I was able to gain a network of friends who have professionally guided and inspired me to achieve more in my profession and to appreciate our mission of advancing government accountability. My involvement with the Guam Chapter and accomplishing the CGFM certification boost my confidence to take on challenges in my profession.

The leaders and members of the organization gave their talents and time to the AGA programs to primarily give back to the profession that they love. They got involved in AGA's initiatives to create an impact and make a difference in the government accountability profession. I urge our members, who appreciate their occupation, to give back to their profession. Participating and volunteering to AGA activities makes the organization stronger which in turn helps in promoting programs like education, certification, professional development and community service. It has been my privilege to serve the members of AGA and will continue to help out in giving back to the profession.

I also want to thank the Pacific Rim Team for their contributions and service during program year 2017-2018. They are Taling Taitano, Pamela Young, Matt Quinata, Sean Nakamura and Clariza Roque.

Sincerely,

**Jojo Guevara, CGFM**





**Shannon Bartonico, CFE**  
**Accountant**  
**Guam Waterworks Authority**  
**AGA Guam Chapter**

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

Not necessarily a product or service, but as a young professional, I see that our AGA Guam Chapter is full of members with different experience levels in all different kinds of fields. I find that being an AGA member is so useful in getting assistance in furthering my career; there are so many like-minded individuals around my age that I can share my thoughts with and gain feedback from. Not only that, I can ask for assistance from the people that have been in the industry for longer than I have for advice.

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

I've spoken with a lot of recent graduates, and they always mention their fear of not being able to perform to the standards of an accountant. "What if I didn't learn this in college?" "What if I don't know what to do?" That shouldn't be something you should worry so much about—you don't learn everything you need to know about accounting in college. The real journey starts at the beginning of your career. Strive to better yourself and to learn more along the way.

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

Always be skeptical! As a professional doing routine work, sometimes you tend to gloss over things that may or may not be correct. It'll save you the hassle if you check your work right away, rather than assuming everything is the same as it was from prior period.

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

After attending the 2018 Sectional Leadership Meeting (SLM) and networking with other chapters around the nation, I realize and appreciate how excellent our Guam Chapter truly is. The Chapter Officers and Chapter Executive Committee work so hard to seamlessly tie the chapter together. AGA has so much resources that help provide members with opportunities to further our education, network with others, and provide leadership experience. I'll always recommend AGA.



**Jonathan Tamanaha**  
**Master's of Business Administration**  
**Certified Public Accountant**  
**City & County of Honolulu,**  
**Internal Control Analyst**

**How did you choose government financial management as your career?**

I majored in Accounting at the University of Hawaii at Manoa. Therefore, I chose a career in the government that

would best fit the work in the area of my studies. I have been working in the government for about six years and I was fortunate to be in positions that allowed me to learn and advance in my career.

**What accomplishments are you most proud of in your career?**

In my career, I am most proud of and very thankful to have been able to develop and maintain many great working relationships with others in the government. These relationships have guided me through my career and personal life to help me get to where I am today.

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

Upon joining the workforce, do your best to have a positive attitude and work hard. Develop good relations with people you meet and work with along the way. Don't be worried or afraid of not ending up where you think you are supposed to be. Every new working experience will prepare you for your next step in your career and will set you on the path that's right for you.

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

Never stop learning and always keep striving to move forward in a positive direction. Always set new professional and personal goals to accomplish. This will help you to grow in your career and as an individual.

**How did you get involved in AGA?**

My current position as an Internal Control Analyst with the City & County of Honolulu allowed me to be a part of AGA. Through attending luncheons, community service events, and our annual Government Professional Accounting Seminars, I was able to meet the board and committee members who assisted me to get more involved with AGA activities and to learn about our Chapter.

*(continued on page 6)*

## 2018 Sectional Leadership Meeting (SLM)

By Jonathan Tamanaha, Pamela Young, and Jose (Jojo) Guevara

Leaders from all regions of Section 2 (Gulf, Midwest, South Central and Southwest) and 3 (Northwest, Pacific Rim and West Coast) along with national representatives met at the Kansas City Airport Marriott in Missouri, from Thursday evening, April 19th, to noon on Saturday, April 21st. Jon represented the Hawaii Chapter while Pam attended as Regional Vice President-Elect (RVP-Elect) and Jojo as RVP.

The SLM kicked off with a dinner meeting, attended by the outgoing and incoming RVPs, with the Senior Vice Presidents sharing their experiences and words of wisdom. A concurrent gathering of Young Professionals was held, led by Katya Silver, Director of Professional Certification. This forum discussed the benefits and current challenges for AGA from the perspective of our millennial members. Networking, professional development, personal growth, and education were noted as a few important benefits of the association. Being given the opportunity to meet other professionals in the government and private sector will help to guide our members through their careers and inspire them to continue their professional education through certifications such as the Certified Government Financial Manager (CGFM).

Current challenges for the association are to develop methods to communicate these benefits and to attract new membership. Utilizing all social media platforms, conducting presentations at universities and government agencies, holding social events, and creating phone applications and handouts to promote the AGA brand were some ideas discussed to inform

new members of the benefits AGA has to offer. Other ideas to entice new membership were offering discounts or reimbursements for the CGFM or other professional certification costs. Also, convincing upper management to promote AGA to support membership, and to promote AGA events could help to expand the association.

The following are a few of our SLM takeaways:

- The proposed, new governance structure ensures AGA's continued success in the ever-changing



world we live and work. Not only will the organizational structure be streamlined, members can expect better and simpler lines of communication, a direct voice in decision making, more board representation, improved staff efficiency and productivity, less reporting, and other enhancements. Rather than playing it safe and maintaining status quo, AGA will go for "AGA in the 21st century".

- Pamela Young (Pacific Rim), Frances Danielli (Guam Chapter) and Shena Bocalbos (Hawaii Chapter) will be the representatives at the National Board of Directors' meeting on July 22, 2018, and will vote on the proposed governance change. The meeting precedes the official start of the Professional Development Training in Orlando, Florida.
- John Lynskey, National President-Elect, motto is: "Giving Back to the Profession." John's goals are to make AGA better, promote and

expand the Certified Government Financial Manager (CGFM) program, raise awareness of the Citizen Centric Report, and transition to a modernized governance structure.

- Susan Fritzlen, Chief Operating Officer, announced a new program that grants full-time students free electronic membership for one year. The Hawaii Chapter webmaster, Sherilyn Sakamoto, posted this announcement on our homepage soon after our return from the SLM. Members can help by spreading the word to our college students.
- Katya Silver, Director of Professional Certification, suggested soliciting proclamations during CGFM Month, which is March of each year. We were informed that National has the capability to archive the chapter's CPE sign in sheets which are required to be held for five years.
- Bobby Derrick, Field Representative, provided the formula to success: "Enthusiasm along with passion and perseverance". A prime example of success is Colonel Sanders who peddled his chicken recipe 1,009 times before finally finding a taker. The key to achieving the greatest impact is the collective efforts of those who are committed to working together. We must share power, and match chapter roles and tasks with the individual skill sets of our volunteers.
- Ann Ebberts, Chief Executive Officer discussed how to make our ideas actionable. That is, we should engage broadly by spreading a wide net; develop a plan with new ideas to retain current members; grow and divide tasks into small parts; and obtain employer support. She ended the formal presentations with Henry Ford's quote: "When everything

- seems to be going against you, remember that the airplane takes off against the wind, not with it."

Each RVP-Elect was responsible for leading the discussion for their region during Saturday's two-hour break-out session. The Pacific Rim chapters, Guam and Hawaii, are recognized at the Platinum level. As both continue to move forward, both chapters could undertake the development of a policies and procedures manual based on the template being drafted by the Chapter Services Manager.



**Hawaii Chapter.** The following are the takeaways from the SLM for the Hawaii chapter. The Hawaii Chapter promoted the new, free student membership program by posting the information on its website and contacted its e-professors to help spread the word to their students. In addition,



our e-professors were informed of the CASE Challenge program and asked to encourage student participation during the fall 2018 and spring 2019 semesters. In the past, students from the University of Hawaii at West Oahu (UHWO) won the Case Members will be polled to gauge interest in becoming a CGFM or

studying for the CGFM exams. The Hawaii Chapter Executive Committee will determine the next steps, such as buying a set of study books for rental by members, and creating a CGFM study group. The Hawaii Chapter will also contact elected officials to obtain



at least one proclamation for CGFM month next March.

**Guam Chapter.** The following are the takeaways from the SLM for the Guam Chapter. The Guam Chapter continues to promote the CGFM certification. The Guam government passed a law allowing a salary increase for financial management professionals who earned a professional certification, including the CGFM. They accomplished this by sponsoring instructor led training courses, purchasing study guides for rent, mentorship programs, and study groups. Each year, the chapter solicits a proclamation from the Guam government, and recognizes the month of March as CGFM Month. Education is another program that the Guam Chapter promotes through their professional development trainings, general membership meetings and other CPE trainings. The Guam Legislature introduced a law for all government agencies to issue Citizen Centric Reports within 60 days after their audited financial statements are issued. The Guam Chapter selects the three best CCRs



each year and recognizes these government agencies during the Guam Chapter's general membership meetings. Accounting professors in the University of Guam and Guam Community College assign their students a CCR project of government agencies.

AGA is promoting the association to students through their annual mixers, class presentations, and inviting them to their monthly general membership meetings. The new AGA program that allows full time students free electronic memberships will give students the opportunity to learn more about AGA's programs. The Guam Chapter will be promoting this program to the different accounting student organizations.

*(Chapter Officer continued from pg 3)*

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

The Hawaii Chapter has given me the opportunity to meet other professionals in my field and to participate in several community service activities and other professional events. Recently, our Chapter allowed me to travel to Kansas City, Missouri to attend the Sectional Leadership Meeting. While attending this event, I met other AGA leaders across the country and I was also able to establish great friendships with leaders from our fellow Guam Chapter which made the trip a memorable one.



**University of Hawaii West Oahu  
Accounting Club Meeting March 21, 2018**

AGA members Edwin and Shena presented and met with UH West Oahu's accounting students to help the students become aware of the career opportunities in government services. They also shared their work experiences during their meeting.



**CONGRATULATIONS**

**Sean Nakamura, President, AGA Hawaii Chapter** received a Certificate of Excellence Award signed by Judy Shock, Senior Vice President for Section III, Jojo Guevara, RVP and Pamela Young RVP– Elect. The AGA Hawaii Chapter Representatives celebrated at Hukilau Honolulu on April 27, 2018.



**Aloha and thanks for Joining the Hawaii  
Association of Government Accountants  
Ohana.**

**Welcome to Dave Gandule and Tyson Tsuda.**

Dave is currently an accountant with the City and County of Honolulu. Mr. Tyson Tsuda is an Internal Control Analyst at the City and County of Honolulu.

## AGA Guam Chapter - May General Meeting.

Guest speaker for the month of May was Mr. Joseph Bradley, Senior Vice President/Chief Economist and Business Continuity Officer of the Bank of Guam. He presented on Guam's Economic Outlook and the economic effects Guam may face when the sales tax is implemented and the increase of GRT for businesses.



## Guam AGA Chapter - June Membership Meeting

Mr. Jeremy Robinson, Ernst & Young A-133 Executive Director was June guest speaker who presented on The Uniform Guidance. AGA General Membership Meeting was held on June 20, 2018 at the Hilton Guam Resort and Spa Gallery.

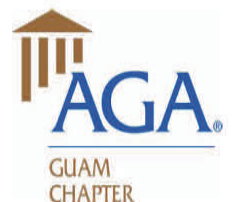
## Congratulations Clariza

Pacific Rim Regional Vice President Jojo Guevara presented outgoing Guam Chapter President Ms. Clariza Roque a certificate of appreciation for her leadership and support to AGA Guam's success for program year 2017 - 2018.



## Congratulations Thyrza

Ms. Thyrza Bagana, from the Guam Office of Public Accountability (OPA), recently passed the CGFM examinations.

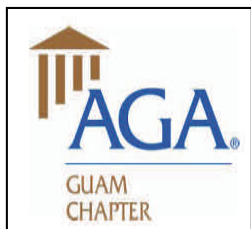




## AGA Guam Chapter

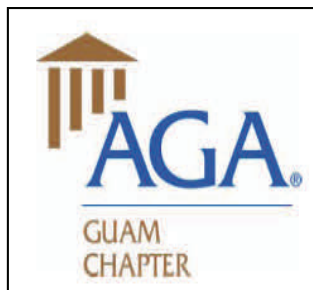
### 17th ANNUAL AGA GUAM CHAPTER ACCOUNTABILITY 5K

The AGA Guam Chapter will be hosting its annual 5K Run/Walk. The 5K Run/Walk was held on June 30, 2018. The 5K was held at the Chamorro Village in Hagatna. Annual proceeds fund the Dierking and AGA Guam Chapter Scholarships for the University of Guam and Guam Community College.





AGA Guam Chapter  
17th ANNUAL AGA GUAM CHAPTER ACCOUNTABILITY 5K





**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. Tshako	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





**Edwin Young, City Auditor  
City and County of Honolulu**

Edwin Young currently serves as the City Auditor for the City and County of Honolulu. Upon assuming the position in May 2010, he initiated several changes to make the office more responsive to City Council needs and to add value to city decision making. These changes included flattening the organization; changing office priorities and processes to deliver timely and substantive audit reports; introducing team management practices; and improving communications with the city council and city departments. He extended communications to peers in the state and federal governments and in the private sector.

To improve the professional expertise of the staff, he updated audit training; provided training in new audit techniques, and introduced new software applications. He encouraged audit staff to professionally develop by obtaining professional certi-

fications and graduate education; encouraged staff to get involved with local and national professional organizations; and increased their knowledge of audit practices by arranging for audit staff to participate in peer reviews of other audit offices throughout the country.

To produce value-added audit reports, staff were taught to think critically by rendering conclusions based on facts and figures, focusing on significant and material findings, and delivering high impact performance reports. To ensure everyone was proficient in the entire audit lifecycle, he provided coaching, guidance, and leadership that taught them how to perform research and preliminary surveys, develop audit objectives and audit programs, comply with the rules of evidence, and conform with generally accepted government auditing standards.

The city council comments that the audit reports are value added, responsive to the city council needs and concerns, useful for their decision making and budget deliberations, and impact city and state operations. The city council commended the office on the new openness and transparency in its audit activities.

Edwin has a bachelors degree from the University of Hawaii, a masters in finance from the University of Utah, and a masters in information systems analysis from the University of Southern California. His certifications include CIA, CFE, CGFM and CRMA, and citations in several Who's Who publications.

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

I began my auditing career with the General Accountability Office (GAO) and, throughout my 25 years with the federal government, participated in AGA activities. For instance, I served on chapter committees and officer positions as an auditor with GAO and as an audit manager with the US Air Force Audit Agency.

## **Why did you decide to earn the CGFM Certification?**

Government promotions are often based on the employee's understanding of government accounting, auditing, budgeting, and financial management policies, practices and processes. By studying for the CGFM certification, I gained a better understanding of generally accepted governmental auditing and accounting standards and the government budget lifecycle. This knowledge facilitated my advancement from GAO auditor to division director and headquarters desk officer with the Naval Audit Service to regional inspector general for the Small Business Administration.

## **How has the CGFM enhanced your career?**

The CGFM training and knowledge are applicable to most government entities, including federal, state and local government activities. For example, as a senior auditor for the City of Palo Alto, California, the knowledge allowed me to effectively plan, execute, and write several audit reports that won several national awards. Although I was not an expert in the audit topics, the CGFM knowledge allowed me to audit

diverse operations and issues such as road paving, utility operations, waste management, planning and permitting operations, and the implementation of citywide enterprise resource management information systems. As the director of internal audit at the California State University – Fullerton, the CGFM knowledge was useful in teaching administrators and students generally accepted auditing principles and practices and providing hands-on experience in auditing methods and techniques.

The CGFM knowledge continues to be useful as the city auditor for the city and county of Honolulu and are valuable in conducting financial, performance, and information technology audits. For example, recent audits of the Honolulu Authority for Rapid Transportation (HART), waste to energy (HPOWER) electric generation, city information systems security, and domestic violence processes required an understanding of governmental accounting, budgeting, and financial management practices and principles. Other audits covered real property assessments, water and sewer billing systems, recycling and refuse collection, homeless and affordable housing programs, bicycle and camping projects, and disability persons para-transit operations (Handi-Van). The knowledge gained through the CGFM certification facilitated the completion of these audits.

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

The prevalence and rapid developments in cybercrimes allow cyber criminals to hack into sensitive and confidential data that can be used to

steal personal identities and to commit cybercrimes without recourse. Auditors must be comfortable and familiar with information systems, cyber security, and the new automated tools related to auditing and protecting databases. Many governmental and corporate entities have learned how costly these information system breaches can be. Under the PCI-DSS standards, breached entities must notify individuals, provide credit reports, and are liable for the costs of protecting individuals whose data have been stolen. Target, Equifax, and many other breached entities have spent millions of dollars correcting and resolving the information system breaches. In addition, chief executive officers, chief information systems officers, and other executives have lost their jobs.

## **What accomplishment are you most proud of in your career?**

Since 2010, the office and its hard working staff has produced many award winning reports and received recognition for its performance. The audits resulted in reduced costs such as reduced overtime; and were covered by local, state, and national media. The office introduced several AGA initiatives such as audit based risk assessments, service efforts and accomplishments performance reporting, citizen centric metrics, resident opinion polls, and value added performance auditing. The office won national recognition, ten national awards, three city council certificates of recognition, and was designated by IIA as one of the 20 best performance audit offices in North America. In 2016, the Association of Government Accountants awarded the office a distinguished local government leadership award.

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

Be humble, be willing to learn, be willing to be mentored, and understand that obtaining a college degree is the beginning, not the end of the journey. Throughout life and your career, you will and must be willing to learn new things, be adaptable to changes, and be ready to coach and teach others what you know. Pursuing a graduate education and certifications such as CGFM, CPA or CIA will increase your potential for promotions. Also, develop your interpersonal relationships and skills.

## **What is the best thing about AGA.**

The networking opportunities that allow interaction among individuals from the federal, state, local government, private, and academic sectors. The opportunities to communicate with peers and to exchange information are invaluable.

## **Do you have a mentor and how has this person helped you? Do you have a professional 'lesson-learned' you would like to share?**

Our office has outreach, mentoring programs for student interns, entry level auditors, mid-level and senior auditors. The coaching is customized for each employee. Although I did not have a mentor during my career, I learned the importance of mentoring, coaching, guiding, and developing the professional skills of subordinates. That is, "No one succeeds on his or her own. It requires a team to win a game and, when the team wins, the coach wins". My philosophy is, "As each person improves, the organization benefits."

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### *(Meet Fellow CGFM)*

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

The AGA Hawaii Chapter has been a leader in the audit profession, in the State of Hawaii, and in AGA. Members of the chapter teach at the University of Hawaii campuses, sit on advisory boards for the School of Accountancy, perform outreach with accounting students to expose them

to careers in government, recruited college professors as AGA members, promoted the CGFM curricula and program, served as guest speakers to graduate students, and regularly speak at several student and professional conferences.

Chapter members are active community leaders, sit on the local AICPA board, and sponsor and organize annual conferences that satisfy continuing professional education requirements on topics such as ethics, GASB, GA-

GAS, and related matters. The AGA Hawaii Chapter endowed two scholarship programs for accounting students and facilitated the development of county auditor offices on three outer islands (counties). As Platinum chapter winners, the AGA Hawaii Chapter is highly respected among federal, state, county, city government and private sector accountants, auditors, budget analysts, and financial managers throughout the city of Honolulu and the state of Hawaii. I am glad I belong to this chapter.

The Association of Government Accountant (AGA) National Governance Board is proposing a new governance structure. This has been in discussion since last year and will be voted on this coming National Board Meeting at the Professional Development Training in Orlando, Florida on July 22-15, 2018.

## Proposed Governance Model for AGA

Governance Authority



**Chapters and Members**

# Chart of Model Attributes

Name of Body	National Governing Board (NGB)	National Council of Chapters (NCC)
Number	17	100 (+)
Composition	Voting (16): President, President-Elect, Treasurer, Treasurer-Elect, 8 Directors (for Chapters), 2 Directors (At-Large), 1 PCB Chair, 1 CPAG Chair Non-Voting (1): CEO	One representative per chapter; chaired by President-Elect of NGB
How Selected	<ul style="list-style-type: none"> <li>Leadership Development Committee (LDC) evaluates nominees and selects slate of President-Elect, Treasurer-Elect, Directors At-Large, &amp; Directors for Chapters (Directors for Chapters selected from NCC members who self-nominate; one member selected for each of 8 areas)</li> <li>PCB, CPAG Chairs appointed by President, approved by NGB (as all Chairs)</li> <li>All reviewed and approved by NGB</li> </ul>	Each Chapter selects a chapter representative to the NCC and is strongly encouraged to have that individual serve on the Chapter's Executive Committee
Responsibility	<ul style="list-style-type: none"> <li>Decision-making authority (combines current NEC and NBD authority)</li> <li>Sets organizational strategic direction</li> <li>Determines association policy and procedures</li> <li>Approves changes to Bylaws and Code of Ethics</li> <li>Approves President's appointment of Board Members/Committee Chairs</li> <li>Reviews all actions &amp; programs of national boards, committees, etc.</li> <li>Appoints CEO, approves the job description and compensation</li> <li>Approves the annual budget recommended by the CEO and FBC (and any revisions in excess of 10% of any major budget category)</li> <li>Establishes membership categories and sets dues in each category</li> <li>Reviews and approves slate of NGB candidates</li> <li>Promulgates association programs</li> </ul>	<ul style="list-style-type: none"> <li>Provides input to NGB on strategic issues/topics; forum for pulse of the membership</li> <li>Communicates chapter needs and concerns to NGB; provides suggestions for board action</li> <li>Facilitates connections &amp; communication among chapters</li> <li>Shares info about chapter successes</li> <li>Communicates AGA programs &amp; activities to chapters and promotes chapter involvement</li> <li>Promotes chapter health and growth</li> </ul>
Meeting Schedule	4-5 times/year	4 times/year (2 in-person at PDT/SLM and 2 virtual)
Staff Liaison	CEO, COO and Governance Manager	Chapter Services Manager
Membership Involvement	Members self-nominate for NGB positions; Members have direct lines of communication to and from NGB and its councils, committees and staff; NGB members make visits to chapters (esp. CEO, President, President-Elect)	Shares issues/concerns/thoughts from the membership and communicates back to the chapters as CEC member
Term	One two-year term for a single position except for PCB/CPAG chairs which are one-year terms (renewable) and President-Elect, President, Treasurer-Elect and Treasurer which are one-year terms; eligible to be considered to serve again for a director position by the LDC after a two-year break from service. Staggered terms for Directors	One-year term (renewable twice); eligible to be considered to serve again by the LDC after a two-year break from service





**AGA's premier training and networking event****Registration & Fees**

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.
2. 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.
3. 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>



Earn up to 24 Continuing Professional Education hours!

The Association of Government Accountants (AGA) – Guam Chapter, in association with the Guam Society of Certified Public Accountants (GSCPA), invites you to the biennial Guam Professional Development Conference (GPDC) at the Westin Resort Guam from August 29 to 31, 2018.

Registration forms and other relevant details will be forthcoming.

#### Speakers\* Include:

- AGA NATIONAL PRESIDENT JOHN LYNISKY, CGFM, CPA
- DRUMMOND KAHN, MS, CIA, CGFM, CGAP
- PAST AGA NATIONAL PRESIDENT DR. BILLY MOREHEAD, CPA, CGFM
- AMIN LEIMAN, PMP SDC, SMC, CISA, MSBA, MBA
- DR. DOREEN CRISOSTOMO, CGFM
- MANNY HECHANOVA

#### Topics\*\* Include:

- CGFM PART 3 STUDY REVIEW
- TOOLS FOR EFFICIENT AUDITING
- AICPA independence, integrity, and objectivity
- GASB UPDATES
- YELLOW BOOK UPDATES
- BECOMING A PROJECT MANAGEMENT PROFESSIONAL
- EMERGING LEADERS PANEL: CLIMBING THE CAREER LADDER
- CITIZEN CENTRIC REPORTING TIPS AND TRICKS

\*Additional speakers to be announced.

\*\*Subject to change.

SAVE THE DATE!

#### GUAM PROFESSIONAL DEVELOPMENT 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](mailto:rgerardo@guamopa.com).





**Billy Morehead, Ph.D., CGFM, CPA**

Since August 2011, Billy has been an Associate Professor of Accountancy at Mississippi College teaching primarily Governmental, Advanced, and Accounting Information Systems classes at the undergraduate and graduate levels. Billy is a highly sought after national and international speaker on a variety of topics including Fraud, Corruption, Ethics, Internal Control, Leadership, International Accounting Standards, GASB, GAO & OMB updates, and Government Financial Management.

In June 2011, Billy retired from the State of Mississippi after 27 years of service in various roles at the State Auditor's Office; Department of Finance and Administration; Department of Mental Health; and Delta State University including serving as the Chair of Accountancy, Computer Information Systems and Finance, Interim Dean for the College of Business and Vice President for Finance and Administration

Billy has been a member of the Jackson AGA chapter since 1986 and has served the chapter in numerous roles including Chapter President. Billy has served AGA as both member and chair of several national committees, as Regional Vice President, as Senior Vice President for Regional Services, as National Treasurer, and National President.

Billy has been a member of the Mississippi Society of CPAs and the American Institute of CPAs since 1987. Billy earned his bachelor's and master's degrees in accountancy from Delta State University (1984) and Millsaps College (1995), respectively, and earned his doctorate in International Development from the University of Southern Mississippi (2007). Billy and his wife, Audrey, live in Madison and are members of First Baptist Church, Jackson.



**Drummond Kahn, MS, CIA, CGFM, CGAP**

Drummond Kahn trains auditors from his 27 years of government audit experience, including leading audit functions at the state and local levels. An accomplished trainer and auditing faculty member in two graduate schools, Drummond serves on the faculty of the International Institute and the Government Audit Training Institute of the Graduate School USA. He joined the auditing profession in 1990. His auditing roles include Chief of Audit Services for the Oregon Department of Transportation, Director of Audit Services for the City of Portland, and State Audit Administrator for the Oregon Secretary of State Audits Division. Drummond began his career serving over five years in the U.S. Government Accountability Office.

He served as National President of the Association of Local Government Auditors (2012-13), received AGA's Frank Greathouse Distinguished Leadership Award and served as a member and now chairs the Comptroller General's Advisory Council on Government Auditing Standards (2009-2020). The IIA's American Center for Government Auditing recognized Drummond as one of the 15 Most Influential Professionals in Government Auditing. Drummond holds a Master's degree from the University of Oregon and a Bachelor's degree from Whitman College.

He has trained auditors extensively in North America and overseas, speaking to groups ranging from Association of Government Accountants and Institute of Internal Auditors chapters and conferences to Lanzhou University (China), and the Reims Management School (France). He has presented to regional, national, and international conferences on auditing and governance topics. Drummond has extensive experience presenting to audit offices on topics including performance auditing, performance measurement, audit writing, and reporting audit results.

**Amin Leiman, PMP, CPC, SDC, SMC, CISA, MSBA, MBA**

Amin helps organizations enhance their collective project intelligence by coaching and training them using the latest emerging practices of project management including AGILE. Currently, he is working on an Agile Transformation Project at a large government organization in Los Angeles, California. His most recent clients include Los Angeles County Information Services Department (ISD), California Institute of Technology, IPAC, and Platinum Resources Group. Also, he teaches PMP® Examination Preparation Workshop in the greater Los Angeles area and Metro Manila, Philippines. Further, he was an adjunct professor at Shidler College of Business, University of Hawaii, Manoa specializing in Advanced Auditing course. Previously, he was the Director of IT Audit at Hawaiian Electric Industries, Honolulu, Hawaii.

Amin's diverse project management experience includes working as a Cyber Security Assessment Team (CSAT) Lead Consultant at San Onofre Nuclear Generating Stations (SONGS), California and an Organization Change Management Coach for the IT department of the State of Hawaii.

He holds an MSBA in IT Auditing from California State Polytechnic University, Pomona, and an MBA from Thunderbird Global School of Management, Glendale, Arizona. Also, he receives his undergraduate degree in business administration from California State University, Los Angeles. Further, he attended Seikei University, Tokyo, Japan.

Amin is an author of two books: Karate Project Management (available on [www.amazon.com](http://www.amazon.com)) and PEPS – PMP Examination Preparation Strategies. He is currently writing his third book: "AGILE DONE WELL".

Amin practices traditional Japanese Karate and holds a first black belt degree from SKIF, Japan. He is also a finisher of Honolulu Marathons. Amin speaks conversational Japanese and Chinese.







## 2018 Government Professional Accounting Seminar

**Thursday  
September 6, 2018**

7:30 a.m. – Registration & Networking

8:00 a.m. – 4:50 p.m.

(Early Registration by Tuesday, July 31, 2018; Regular by Friday, August 17, 2018)

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

Register and Pay Online: [www.agahawaii.org](http://www.agahawaii.org)

*Registration limited to 200 participants and substitutions allowed*

**We hope to see you there!!!**



# Aloha



**Sean Nakamura**, President,  
Hawaii Chapter



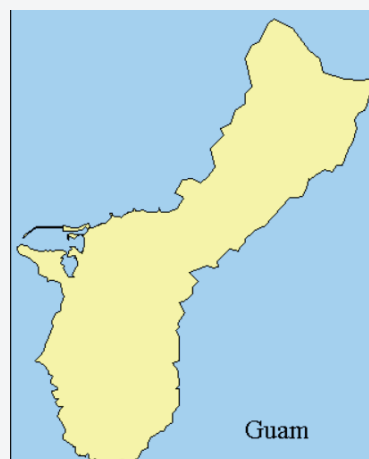
**Clariza Mae Roque**, President, & **Frances Dancili**, President– Elect, Guam Chapter



**Robert Hatanaka**,  
Secretary, Hawaii Chapter



**Shannon Bartonico**,  
Secretary, Guam Chapter



**Donn Nakamura**,  
Treasurer Hawaii Chapter



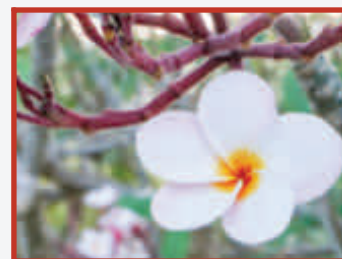
**Reginald Diaz**, Treasurer and **Mary Grace Edrosa**, Treasurer-Elect Guam Chapter



**Pamela Young**,  
CGFM, Immediate Past  
President, Hawaii Chapter



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



## AGA Hawaii Chapter

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