



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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October 2017



The RVP's Message

Greetings. Welcome to our first issue of the AGA Pacific Rim Region newsletter. It's amazing to be part of an organization whose mission is to advance government accountability. The organization accomplishes this mission by fostering learning through educational trainings and member meetings, promoting the Certified Government Financial Manager (CGFM) certification, cultivating leadership as officers and directors of our executive committees and collaboration for professionals and stakeholders committed to advancing government accountability. And aside from these main programs of the organization, AGA is also active in community service, scholarships, young professionals and other outreach activities.

It is my honor and pride to serve as AGA Pacific Rim's Regional Vice President for program year 2017-2018. The region is composed of chapters from Guam, Hawaii and Saipan. Both Guam and Hawaii chapters are in Group B, which means that their membership count is between 150 to 299. In the recently concluded Professional Development Training (PDT) conference in Boston, the Hawaii chapter won the Platinum chapter and the Website awards for Program Year 2016-2017 and the Guam chapter also won the Platinum chapter, Accountability, Certification (CGFM) and Community Service awards. Guam Chapter's Rodalyn Gerardo also won the Top Recruiter of the Year award, while Pacific Rim RVP Taling Taitano received the Gold Regional Vice President Award. Congratulations to all the officers of Pacific Rim region! Thank you for making it another successful program year.

Guam and Hawaii chapters did not need to warm up for Program Year (PY) 2017-2018. Both chapters started the first quarter with a bang. Hawaii hosted their Government Professional Accounting Seminar on September 6-7, 2017, while Guam hosted a 6 days

CGFM Review Course training last September 19 to 26. Both events were a success! Again, congratulations to the organizers of these events.

For PY 17-18, the officers that will lead the Hawaii chapter are Sean Nakamura as president, Robert Hatanoaka as secretary and Don Nakamura as treasurer. The Guam chapter officers are composed of Clariza Roque as president, Frances Danielli as president-elect, Reginald Diaz as treasurer, Mary Grace Edrosa as treasurer-elect and Shannon Bartonico as secretary. These officers will be supported by the directors of Chapter Executive Committees (CEC). The Pacific Rim Region team is composed of myself as the RVP, Pamela Young as the RVP-Elect, Taling Taitano- RVP Immediate Past, Matt Quinata – Regional Advisor/Newsletter Editor and the presidents for the chapters. For more exciting news about programs, promotions, activities and other news about your chapter, you may visit their websites to find out what's the latest. The link to Guam chapter site is <http://www.agaguam.net/> and to Hawaii chapter is <http://www.agahawaii.org/>. I hope you find the articles and announcements in this newsletter informative about the Pacific Rim region and AGA as a whole. If you have any questions, suggestions or inquiries regarding AGA Pacific Rim region and you would like to reach out to me, my email address is jojo_guevara@hotmail.com.

I would like to thank all the members for being part of the organization and the officers and directors for their time and labor to make each program year a success. There are still a lot of financial management professionals who are non-members but are looking for an avenue or an organization that will guide and help them in their career. I urge all the members to invite them to our organization. In my experience with AGA throughout the years, the organization has helped me to grow in my career and met friends that guided me professionally.

Sincerely,

Jojo Guevara, CGFM



PY2017– PY2018 Chapter Officers—Hawaii & Guam

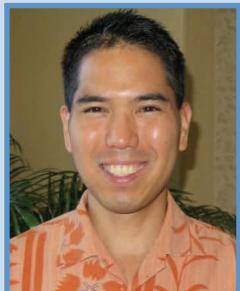
October 2017



Sean Nakamura, President, AGA Hawaii Chapter



Robert Hatanaka, Secretary, AGA Hawaii Chapter



Donn Nakamura, Treasurer AGA Hawaii Chapter



Pamela Young, CGFM, Immediate Past President,



Clariza Mae Roque, President, & **Frances Daneili**,
President-Elect, AGA Guam Chapter



Shannon Bartonico, Secretary, AGA Guam Chapter



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



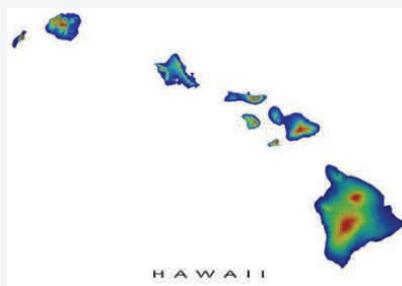
Yuka Hechanova, CGFM, CPA, CIA CGAP, Immediate

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Meet Your Chapter Leaders...

October 2017



Sean Nakamura, CPA, CGMA

**Senior Manager at Accuity LLP
(public accounting firm in Hawaii)**

Current AGA Hawaii Chapter President

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

Edwin Young, City Auditor, has been very helpful during my time with AGA. He has provided a lot of guidance and allowed me to develop as a person and professionally. Edwin reminded me of the power of the "team" and how no one can accomplish anything great by themselves.

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

Never give up. In my profession, you are pulled in so many different directions simultaneously that it is hard to tell which way is up sometimes. However, if you approach each day with a good attitude, are coachable, and keep trying, you will inevitably find success.

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

I would like to congratulate Pamela Young, Hawaii Chapter, on her appointment to the RVP position. A great accomplishment and I know she will do great things.

How did you get involved in AGA?

I was "volun-told". But I have no regrets as AGA has allowed me to gain valuable leadership experience and to be a part of the Hawaii Chapter over the past 5 years.

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

See the majestic Pacific ocean on my daily commute to work.



Clariza Mae Roque, CICA

Auditor

Office of Public Accountability (OPA), Government of Guam

Current AGA Guam Chapter President

How did you choose government financial management as your career?

I didn't think I would work for the government. In college, they kind of brainwash you to work for private CPA firms. However, I'm glad that I had the opportunity to work for the Guam Public Auditor Doris Flores Brooks. It has been an awesome and truly humbling experience for the past 8 years under her leadership. My supervisors have also been great mentors for me professionally and personally. I love the work we do and the impact it has in our government and on our island.

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

Pursue what you're passionate about. If you love what you do, you'll enjoy it and will be great at it. Just because you're an accounting major doesn't mean you're limited to accounting positions. I never thought I could be a government auditor. A career in govern-

ment is not scary. It is a lot of work, but it's work that needs to get done for the betterment of our island. Also, start on your certifications at the beginning of your career since you're still in that study mode and you won't be as busy.

What accomplishments are you most proud of in your career?

In my career, I'm very fortunate to work my way up the ladder from Auditor I to Auditor III. I've been given many opportunities to learn from other audit offices/organizations in the Pacific region, United States, Asia and Europe. OPA has pushed me out of my comfort zones, such as solo traveling, being a program co-facilitator, and my AGA Guam Chapter presidency.

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

The Guam Chapter's success is directly attributed to the hard work and determination of its members, an association's most critical asset. Our Chapter Officers and Chapter Executive Committee plan to continue to pursue nothing but excellence for our valued members and the community to advance government accountability and transparency. I am so proud of our chapter members who serve and have served as chapter officers, chapter directors, RVPs, and SSVPs. I am humbled to continue our Chapter's legacy as Chapter President.

How did you get involved in AGA?

When I started working at OPA, we were highly encouraged to join. I slowly dipped my feet into the our Chapter's activities by helping out with the logistics of our bi-annual conference and annual 5Ks. It wasn't until I served as Program Year 2013- 2014 Chapter Secretary that I was heavily involved in our Chapter Executive Committee. I served on more program year as Secretary then Chapter President-Elect. One day, I hope to be involved with AGA on a National Level. Currently, I'm working on my CGFM, which I hope to obtain at the end of this year.



Top row: Jojo Guevara, Doreen Crisostomo, Frances Danieli, Floregine dela Cruz, Rodalyn Gerardo, Ricky Hernandez, Maripaz Perez, Debbie Ngata. Bottom row: Josie Villanueva, Yuka Hechanova, Clariza Roque, Llewellyn Terlaje and Matt Quinata

"Couldn't ask for a better executive committee to carry me through a memorable year."

-Yuka Hechanova, Program Year 2016-2017



Source: Guam AGA Newsletter, Aug 2017

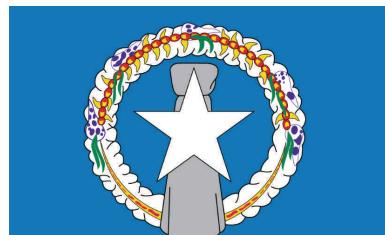


Congratulations AGA Hawaii and AGA Guam Chapters

The Hawaii and Guam AGA Chapters received recognition as Platinum Chapter recipients for the Program Year 2016-2017. AGA National Past-President Doug Glenn is pictured with AGA Hawaii Chapter's Pam Young, CGFM, Immediate Past President, PY 2016-2017 and AGA Guam Chapter's Clariza Mae Roque, President, PY 2017-2018.

"This was the largest conference I've ever attended and I was amazed. It was definitely an eye-opening experience. The PTD Mobile App was cool. It created a personalized planner, allowed my to view presentations and speakers, engage with participants and so much more." - Clariza Roque, AGA Chapter President, PY 17-18.

Source: Guam & Hawaii AGA Newsletter, Aug/Sept 2017





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;

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

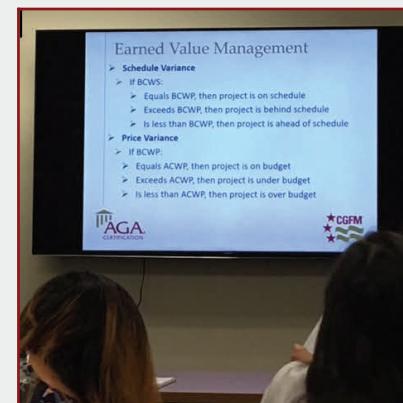
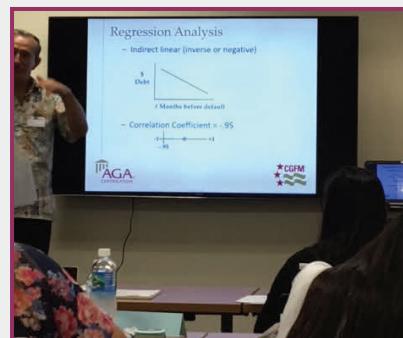
To maintain the CGFM certification in an active status, CGFMs are required to:

- 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>

The AGA Guam Chapter with the Guam Society of CPAs held a Certified Government of Financial Managers (CGFM) Review Course Training on September 19-26, 2017. The review course qualified for 48 hours of CPEs. Mr. John Herko, CPA, MBA, CGFM, CDFM-A was the Instructor of the course. The review consisted of a look at all three (3) Parts of the Exams: Governmental Environment, Governmental Accounting: Financial Reporting and Budgeting; and Governmental Financial Management and Control. There were more than 25 participants attending from Guam, Palau, and Saipan.



For Guam Only

Please read Public Laws 33-18 and 33-222 which 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.



Maripaz Nogoy Perez, CGFM, CGAP, CICA, CIA

How did you get involved with AGA?

The Office of Public Accountability, my former employer, encouraged all employees to be members of the AGA. Management was very supportive of AGA initiatives and even encouraged staff to be active by being committee members and/or officers.

Why did you decide to earn the CGFM Certification?

I felt that since my professional career revolves around “government activities, finance, and functions” I found the CGFM certification very appropriate and pertinent to my professional development. It was a certification that I truly felt would advance my career, knowledge, and skills of our government’s financial management. In addition, my previous employer (the OPA) was a strong proponent and supporter of the CGFM and has assisted staff in the endeavor of attaining the designation by sending them to trainings.

How has the CGFM enhanced your career?

I believe that the CGFM designation has given me a competitive advantage in my profession. The CGFM is a lifelong promoter of continuous education and improvement. The CGFM covers the extensive field of government financial

management—federal, state and local, which has been very instrumental and helpful in her profession growth from a Management Analyst to an Auditor and now as the Internal Auditor of one of the biggest component units in the Government of Guam.

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

For me, the most important issues today in our government’s financial management is the commitment to due diligence and accountability in the work that we do. Exhibiting due diligence where financial management officials take positive efforts to obtain the knowledge and skills needed for their positions, to stay abreast of emerging issues, and update their skills. Accountability in a manner where government employees—at every level—understands and accepts the responsibility of being duty bound to the people (public) for their actions and use of resources.

What accomplishment are you most proud of in your career?

I am most proud of attaining my CGFM certification. It laid the foundation for my continued commitment to continuous education and professional development. After earning my CGFM, I pursued and earned subsequent professional designations (CGAP, CICA, and CIA) that complemented and augmented my professional credibility.

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

Working in the government finance field is both rewarding and challenging. My first recommendation for the new college graduate is to honestly answer the question why did they pursue or want to pursue this field. I will tell them to write that reason in a piece of paper that they can put in their wallet. When things get hairy and challenging and you ask yourself why am I doing this again? I will tell

them to pull out that piece of paper and read it out loud. You must believe in yourself and in what you do in order for you to affect change. My next advise would be for them to find a mentor that they admire and that they can relate with.

What is the best thing about AGA

The best thing I enjoy about AGA is the professional camaraderie and support each members and chapters provide to each other.

BIOGRAPHY

Maripaz Nogoy Perez is the Internal Auditor of the Guam Power Authority (GPA). She joined the GPA management team in 2011. Maripaz holds the professional designations of a Certified Government Financial Manager (CGFM); Certified Government Auditing Professional (CGAP); Certified Internal Controls Auditor (CICA); and Certified Internal Auditor (CIA).

Maripaz attended George Washington High School in Mangilao. She earned her bachelor’s degree in International Business and minored in Human Resources Management at the University of Guam. Subsequently, Maripaz received her Masters of Arts in Organizational Management at the University of Phoenix in 2005.

As the GPA Internal Auditor, Maripaz is responsible for providing independent, objective assurance, and consulting services to management and the Consolidated Commission on Utilities to add value and improve GPA’s effectiveness and efficiency. She also has oversight of the Revenue Protection Program for the prevention and detection of unauthorized electricity use.

Prior to working at GPA, Maripaz worked at the Guam Office of Public Accountability (OPA) for more than eight years. At the OPA, she started as a Management Analyst until she was promoted as an Auditor III. Her work included performance audits, legislative mandates, financial audit reviews, and participating in Request for Proposals for audit services with local entities.

Maripaz is an active member of the Association of Government Accountants where she served as the Secretary and the Chair for the Education Committee. She is currently serving as the Accountability Committee Chair. Maripaz is also a member of the Institute of Internal Auditors, Association of Certified Fraud Examiner, and the Institute for Internal Controls.

E-Professors Member Spotlight

Partnering up with the mentors of tomorrow's leaders. The Hawaii AGA Chapter welcomed three new E-Professors to the program to assist our new and upcoming leaders. WELCOME



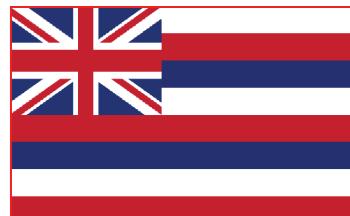
Frank Kudo, Chairman, CEO New City Nissan and full-time professor at the University of Hawaii at West Oahu.



Jenny Teruya, Associate Professor of Accounting, University of Hawaii, Manoa Shilders College of Business.



Jian Zhou, Professor of Accounting, University of Hawaii, Manoa-Shilders College of Business.



Hawaii Chapter - Endowed Scholarship totaling \$25,000

In August, the AGA Hawaii Chapter established a \$25,000 endowed scholarship with the University of Hawaii Foundation. The scholarship will support accounting students at the University of Hawaii at West Oahu (UHWO). The endowment is the second scholarship established by the chapter. In 2008, the AGA Hawaii Chapter established a \$50,000 endowed scholarship for accounting students at the University of Hawaii,



The awards show Hawaii is very competitive with peers across the nation and around the world. The scholarships will hopefully encourage Hawaii graduates to continue to compete and strive for excellence nationally and internationally.

Pictured left: (from left to right) Dr. Derrek Choy (UHWO Professor Business Admin/Marketing), Dr. Judy Oliveira (UHWO Vice Chancellor for Student Affairs), Jennie Ann Christman (UHWO Alumni), Sean Nakamura (AGA Hawaii Chapter President), Shena Bocalbos (AGA Hawaii Chapter Director/Committee Chair and UHWO Alumni), Raelynn Gaspar-Asaoka (AGA Hawaii Chapter Committee Chair and UHWO Alumni), Dr. Maenette K. P. Ah Nee-Benham (UHWO Chancellor), and Dr. Franklin Kudo (Professor Business Admin/Accounting).

Source: Hawaii AGA Newsletter, Sept 2017

Our 16th annual 5k run, held at the Chamorro Village, was once again a success! We had 338 runners completing the course and many dedicated volunteers.

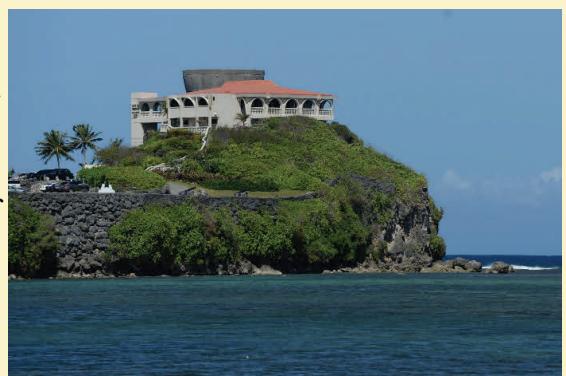
Top finisher was Brent Butler finishing the course in 17:41. Top female was Yumika Sugahara who finished in 21:07.



ACCOUNTABILITY 5K SATURDAY, JUNE 24, 2017 CHAMORRO VILLAGE, HAGATNA



The Guam AGA Chapter participated in this year's coastal clean-up which was held on Saturday, September 16, 2017. Chapter members with friends, families and volunteers picked up trash, bottles, cans, metals and all sorts of stuff along the shores of Adelup by the Governor Ricardo J. Bordallo Complex.



23rd Guam International Coastal Clean-Up



AGA Guam Chapter Program Year 2017-2018

Senator Regine Biscoe Lee, Secretary, 34th Guam Legislature administered the Oath of Office for incoming AGA chapter officers. Pictured: Senator Lee, Clariza Roque, Frances Danieli, Reginald Diaz, Shannon Bartonico and Yuka Hechanova.

Source: Guam AGA Newsletter, August 2017



2017 Professor John M. Phillips Excellence in Government Accountability Award

During the Guam AGA Chapter's September meeting, the Honorable Benjamin F. Cruz, Speaker of the 34th Guam Legislature was presented with this distinguish award honoring a government professional who exemplifies excellence in government, outstanding leadership, high ethical standards, and innovative management procedures.

Nominate/Lead! It's that time of year! We're looking for "a few good people" to serve as Regional Vice Presidents and National Executive Committee members. Check out the [Call for Nominations](#) page on the website; remember, the deadline to submit a nomination is **Oct. 31, 2017**! Remember, as an RVP we're looking for you to consider serving at a higher level, in addition to finding and grooming folks to become an RVP. Thank you!!!

Pay tribute to a colleague! Do you know a federal, state, or local official or financial executive in the private sector who promotes excellence in government financial management? Nominate them for a prestigious [National Leadership Award](#) by **November 30, 2017**. Honorees will be recognized at AGA's [National Leadership Training](#) in Washington, DC in February.

Pacific Rim Officers:

Jojo Guevera—Regional Vice President

Sean Nakamura—Hawaii Chapter President

Taling Taitano—Immediate Past Regional Vice President

Clariza M. Roque - Guam Chapter President

Pamela Young—RVP—Elect

Matt Quinata—Regional Advisor/Newsletter