



# Association of Government Accountants Pacific Rim Region

November 2018



## Greetings!

Hafa Adai! Aloha kakou! We are off to the races with the 2018-2019 term in full swing! The year began with the Professional Development Training (PDT) at the Orlando World Center Marriott from July 22 to 25, 2018. Because “education is the most powerful weapon which you can use to change the world” (Nelson Mandela), a summary of the national conference is available for your perusal from pages 3 to 8. Also, photos of the Pacific Rim Region’s recent training events and activities may be viewed in the succeeding pages. Please continue to be active in your respective chapters, helping to make our region, community and workplace the best it possibly can be.

Until next time, Happy Thanksgiving, Merry Christmas and Happy New Year!

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



Top photo: National President John H. Lynskey, CGFM, CPA with leaders of the Pacific Rim Region immediately after the July 22, 2018 meeting of the National Board of Directors.

Bottom photo: Lunch at Latitudes and Longitudes to discuss the direction and upcoming plans for the chapters in the Pacific Rim Region.

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## Networking Opportunities



Top photo: Ernest A. Almonte, CGFM, CPA was the luncheon speaker at the Pacific Emerging Issues Conference on Wednesday, October 14, 2009, in Honolulu, Hawaii.



Bottom photo: National President-Elect Ernest A. Almonte, CGFM, CPA sampled the continental breakfast and interacted with various exhibitors on Monday, July 23, 2018, before the plenary session at the Professional Development Training (PDT) in Orlando, Florida.



Top photo: Newfound friends enjoyed each others' company at the Power and Light District after an all-day Sectional Leadership Meeting in Kansas City, Missouri on Friday, May 15, 2015.



Bottom photo: Facebook friends spent time together at Universal City Walk on Monday, July 23, 2018, after a full day at the PDT in Orlando, Florida.





## A Summary of the 2018 Professional Development Training (PDT)

Shena Bocalbos and Pamela Young

First, thanks and congratulations to Immediate Past President James R. Arnette, Jr., CGFM, CISA for leading the two-year governance review, and for successfully guiding the National Executive Committee (NEC) and the National Board of Directors (NBD) through the process of overwhelmingly approving AGA's most historic change to its governance structure. Without doubt, his theme, "Accountants and Accountability Professionals Working Together to Make Government Work Better," applied to this undertaking to modernize AGA, streamline communication and provide enhanced member service. Of 112 votes cast at the NBD meeting on July 22<sup>nd</sup>, 108 voted in support of the proposed change. Instead of regions and sections, a member is appointed by each chapter to serve on the National Council of Chapters to advise the 18-member board.

The following are some of the takeaways from the PDT sessions we attended at the Orlando World Center Marriott from July 22-25, 2018:

- **Governmental Accounting in Academia – Where Have You Gone?**

Speakers: William A. Morehead, Laura Durback and Kimberly Jones

The decreased number of governmental accounting courses at colleges and universities were attributed to factors such as less governmental accounting focus on CPA exams, emphasis on working for the large CPA firms, ease for accounting graduates to find jobs, and professors with little passion for governmental accounting teaching the subject. Some of the solutions proposed included streamlining the government recruitment process, making the CGFM designation attractive, and having professors, recruiters and professionals who are more passionate about governmental accounting.

- **Managing Change**

Speakers: Andrew Hunter, F. Michael Taylor and Megan Gaillard

Some of the guiding principles to manage change and maintain our workforce in a pleasant work environment are as follows: Communicating, sharing ideas and knowledge, inviting people to be part of an engaged leadership team to solve problems, and partnering young employees with older workers to get through a transition period. The key to acceptance

of change is participation in change (e.g., implementation). Also noted was the need to speed up the recruitment process.

- **Management's Discussion and Analysis (MD&A): Bridging the "GAAP"**

Speakers: Lisa Parker and Ross Sims

The following are some of the comments from this session: The MD&A can be one of the most useful parts of the CAFR if done correctly, gives the government its own individualized voice, should be linking information rather than duplicating it, and should state known facts or conditions, i.e., objective facts. In addition to Word and Excel, innovative means to display the MD&A was encouraged such as PowerPoint, Visio, data visualization, and illustrative photos of the mission and programs.

- **Plenary Session: Monday Morning**

Speaker: Gene Dodaro (Comptroller General)

GAO is updating its strategic plan, establishing a new team to focus more on science, data analytics, technological improvements, and cyber security issues. GAO also has adopted a social media strategy using such platforms as Twitter, Facebook, videos, blogs, USAFacts.org, and two to three-minute podcasts. Furthermore, GAO has a coordinated recruitment effort with year-around, paid internships at its 11 field offices, is represented on educators' advisory panels across the country, and dialogs with professors and students to improve the curriculum at colleges and universities. The three focus areas are information technology modernization, improving data quality (DATA Act) and federal government evaluation including improving performance management. In addition, there is quite a bit of attention on the Department of Defense, Inspector General's reports are online at oversight.gov, and GAO's Center for Audit Excellence provides fee-based products and services for accountability professionals. Pertaining to state and local governments, pilot programs have been implemented to streamline the grant application process, there is an increased reliance on state auditors, and the 2020 census will be a big issue for them.



## A Summary of the 2018 Professional Development Training (Continued)

### • Building the Future Workforce for State/Local Governments

Speakers: William A. Morehead, Lealan Miller and Marsi Woody

All industries have challenges recruiting the next generation of workers. For state and local governments, challenges arise from such factors as uninterested faculty assigned to teach governmental accounting, lack of exposure from some accounting organizations pushing tax accounting and auditing (to the exclusion of government), and state and local government benefits not portable to other governments. To address these challenges, employers may work with Beta Alpha Psi Delta Theta and the Accounting Club, partner with Human Resources to better sell government accounting jobs with their pension and healthcare benefits, develop leadership programs, allow new workers to meet others in the organization, ask Millennials for help advertising jobs, have face-to-face interactions, and provide mentoring opportunities. It was noted that we won't be replaced by information technology unless we don't adapt.

### • Plenary Session: Curing Adultitis – Your Prescription for Less Stress and More Success

Speaker: Jason Kotecki

The following practical tips were offered to reclaim our passion, and bring more fun and less stress to our jobs: We should all look at ourselves as artists to solve the big issues. Picasso once said, "All children are artists. The problem is how to remain an artist once he grows up." A person may follow best practices or be innovative, but we can't do both.

*"All children are artists. The problem is how to remain an artist once he grows up." - Picasso*

Let's not be busy doing unimportant, noisy stuff while the important things get undone. Enjoy every minute because it goes by so fast. We must break free of rules that don't exist such as eating dessert first, and see with new eyes. At work, take advantage of newbies, empowering them to ask questions like why? When accidents happen, we need to ask what does it make possible? We don't have to be perfect at our first attempt. In order to innovate, we must be able to make small, tiny experiments.

Let's make legendary life portfolios with our coolest accomplishments and biggest failures. There is no creativity or risk with painting by numbers. At our deathbeds, it won't be the big things that matter the most but the small things. We should be more intentional with the people we love as well as the people we work with. We want to be awesome at the end of our lives.

### • Lessons Learned from Real-life Frauds

Speakers: Scott Gaines and Kevin Huffman

- ◇ Since employee theft is one of the fastest growing crimes, hire the best, trust but verify, focus on accountability, monitor internal controls, be approachable (so employees are comfortable sharing their concerns), work as a team, require two signatures, review what you sign, do not pre-sign, and share your best practices.
- ◇ Organizations should create fraud working groups to first define fraud (such as intentionally making improper payments or administrative errors, or misclassifying transactions). Once defined, fraud can be identified, adjudicated and quantified.
- ◇ The U.S. Treasury partnered with the Veterans Affairs Department to conduct a pilot program, and developed a play book with new and innovative tools to combat fraud, waste and abuse.
- ◇ If you serve on a corporate board, know the mission as well the policies and procedures, and require organizational ethics as demonstrated through acts of fairness, compassion, integrity, honor and responsibility.



Image credit: AGA National

## A Summary of the 2018 Professional Development Training (Continued)

- **Ethics in the Workplace**

Speaker: Leon Young

Here are a few thoughts from this session: Ethics is not situational (dependent on a situation). If a person rationalizes, it's unethical. It's about openness as well as fairness (the most prized doctrine in the workplace). To maintain objectivity and a neutral work environment, don't discuss values or controversial issues like politics, religion, choice, death penalty, gun control and personal beliefs. Policies must be in writing, otherwise, it is a procedure. Employees must adhere to the organization's mission, and leaders must be in synch with it and supportive of it. The workplace is not the marketplace (where you conduct personal business transactions). The bottom line is to do what is right and what you believe in, but evaluate and get your facts straight (i.e., correct) because it could backfire. In any event, if someone wants to be a detective, they should work for the police department.

- **Plenary Session: Leading from Any Seat**

Speaker: Shannon Huffman Polson (Former U.S. Army Captain and Pilot)

Where do we start as a leader? Find our core purpose by figuring out what we want most and then asking ourselves why, not once but five times. When we find that core purpose, we find grit, that intersection between our purpose and passion. Stay focused, set excellence as the standard and never take our eyes off our core purpose. When it's no longer about us, we are ready to lead and guide others. It's not about position or rank; we can lead from any seat. When we take care of the people, they take care of the mission. Resistance helps us rise. So, face the wind (and our fears) and fly. Note that we land the same way we take off. It will bring us home.

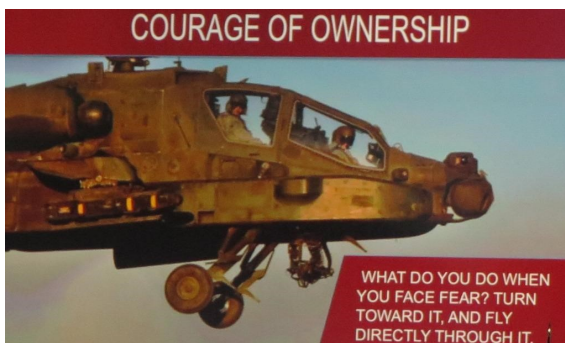


Photo credit: AGA National

- **Emerging Issues in State Government Accountability**

Speakers: D. Clark Partridge and Kinney Poynter

Overall, the states' economic outlook has been demonstrating a strong comeback in 2018 with GDP growth improving, new jobs being added, revenues rising, governors' budgets increasing, more funds being reserved for rainy days, and Medicaid growth rate trending down as more people return to work. The U.S. Supreme Court ruled favorably for state governments in the South Dakota v. Wayfair, Inc. case, allowing states to collect taxes from online sales even if there is no physical presence in the taxing state. Nevertheless, uncertainty is in the air and certain pockets continue to be challenging. Examples include primary and secondary education with teacher unrest, the Tax Cut and Jobs Act signed in December with no deduction for personal or dependent exemptions, new banking regulations in the Economic Growth, Regulatory Relief, and Consumer Protection Act signed into law in May, and the GREAT Act replacing the DATA Act and possibly opening up the Single Audit Act.

- **Application of Emotional Intelligence**

Speakers: Anthony Scardino, Kim Farington, Megan Gaillard and Melinda Miguel

While all are born with a level of emotional intelligence (E.I.), many struggle with it. The good news is that it can be improved. When we are first hired in our field of study, we are experts with technical skills. As we move through our career, these technical skills decrease in importance while E.I. increases. Leaders with high E.I. remain calm and composed, find the rainbow in failures, hire smart, nurture, and set and maintain clear boundaries. There are four communication styles and everyone is some hybrid of them: Relator (likes change, and is creative, adaptable and friendly), socializer (builds relationships and likes teamwork), thinker (is an efficient perfectionist, slow and cautious), and director (emphasizes results, doesn't share feelings, and is fast-paced and decisive).



## A Summary of the 2018 Professional Development Training (Continued)

To help others improve their E.I., we must put ourselves in their shoes, tailor our communication towards their preferred communication styles and methods, whether it's sending emails or meeting in person, or holding their hands or allowing them to work more independently. Demonstrate respect and build rapport by trying not to interrupt and not answering before they finish talking. Maintain rather than lose relationships, never burning bridges. When responding in emotionally charged situations, neutrality is key. Remember less is more, think before you speak, and demonstrate confidence. Goodwill/trust must be built and is essential to team performance, but it can be lost. As leaders, we are there to serve and provide customer service. However, if there is passive-aggressive behavior, we must call it out and address it. The bottom line is that it's mission first and delivery is more important than the message.

- **Leadership, Ethics and Decision Making in Early Audits**

Speakers: Doug Glenn and Tom Harker  
Always ask these two questions: How much does it cost and what is the benefit? What doesn't get measured doesn't get done. Trust is hard to earn and easy to lose, taking years to get back. The baby is ugly and it's hereditary. After the accounting firms burn them out, we hire them. If we can't follow the rules, we should change them.

- **Communicating Effectively: Skills and Techniques**

Speaker: Leon Young  
The following are suggestions for improving our communication skills: Know their style and accommodate it, be consistent, be objective, realize that performance is different from style and should be dealt with separately, actively listen (a singular activity and the most undeveloped skill), don't interrupt unless the building is on fire, give reasons and share the challenges for a change before announcing it, don't ask "why" to avoid making them defensive but ask for an explanation or more information, evaluate and explain changes to plans as we go along, don't transfer a problem employee (which is simply moving the problem), and don't get rid of a problem employee by promoting them.

- **Next Generation Leaders, New Skills and New Needs**

Speakers: Katie Borys, Carla Flores and Christine Turner

The panelists shared the following keys to building Millennials into effective leaders: Don't look at their age, see them as people with new ideas, give them opportunities to learn and grow as well as opportunities to fail, have them join AGA and be part of the board, take a page from the federal career internship program and rotate them to every branch, value them for their strengths, don't get stuck on their communication styles, give them feedback, be willing to let them teach you (like how to use Snapchat), and be the bridge to the generation gap.

- **Plenary Session: OMB/Treasury/DoD Update**

Speakers: Tim Soltis, David Landebryk and David Norquist

The following are highlights of the points made during this session: OMB's priority goals are improved customer service for stakeholders and internal customers where the rubber hits the road. The Department of Defense finally will be audited. Manual and inefficient processes should be eliminated. We should work to eliminate our jobs; there will be other jobs for us. There are varied job opportunities in public service and it can be fulfilling, but marketing needs to improve. Jobs are now focusing on data analysis for decision making. Start with the end-user in mind (what the customer and citizen expect) rather than with technology.

*"I'm young, scrappy and hungry, and I'm not throwing away my shot." - Alexander Hamilton*

American citizens expect government to be efficient stewards, provide accurate financial information and master modern interaction. CFOs should spend more time on strategic planning rather than financial reporting and budgeting. The nation has a security and solvency problem; we must have a large enough budget to defend the country with due consideration to good stewardship. America can (must) afford survival.





## A Summary of the 2018 Professional Development Training (Continued)

The following are necessary skillsets and characteristics for 21<sup>st</sup> century workers: Able to do high level data work, dependable, reliable, flexible, self-motivated, self-directed, team oriented, good communication skills, strong work ethic and positive attitude. Invest in our skillsets, looking one or two levels up, asking ourselves what skills we need for our boss' job, and looking at his/her resume. Consider what Alexander Hamilton said, "I'm young, scrappy and hungry, and I'm not throwing away my shot."

- **Plenary Session: Innovate the Way You Innovate**

Speaker Stephen Shapiro shared the following insights: Expertise is the enemy of innovation. The brain's primary function is survival; we are predictable and can't change unless we address our need to survive. The brain wants to perpetuate the past, but what worked in the past may not work tomorrow. We need to ask better questions if we want to find better solutions. Crowd sourcing, i.e., asking lots of people how to solve problems, frequently is a bad idea. The United Kingdom found out two years ago when Boaty McBoatface was the winning name for a polar ship. The question is key to innovation. As Albert Einstein said, "If I had an hour to solve a problem, I'd spend 55 minutes thinking about the problem and 5 minutes thinking about solutions." Don't think outside the box; find a better box. Ask who else solved a similar problem? Anything we are working on, someone else solved it.

*"If I had an hour to solve a problem, I'd spend 55 minutes thinking about the problem and 5 minutes thinking about solutions." - Albert Einstein*

Just reframe the question. Questions we ask today will determine the future of our country tomorrow. Look elsewhere, studying other industries and professions for new insights to help solve complex financial problems. Try purposeful tangents, related to our areas of expertise but not quite the same. Take Walt Disney's encouragement to heart to make the impossible possible.

- **One on One with GASB – An Update**

Speakers: David Vaudt and Lisa Parker

GASB's major projects include the Financial Reporting Model with required placement of the budget to actual schedule and the definition of nonoperating, revenue and expense recognition, and public-private partnerships including its definition and characteristics. Practice issues include capitalization of interest cost, cloud computing arrangements, conduit debt, equity interest ownership, equity interest ownership, and two implementation guides (one on fiduciary activities and the other on leases). GASB 83 pertains to the permanent retirement of a tangible capital assets with obligations reasonably estimated and the recognition of deferred outflows of resources. GASB 84, a sleeper, applies to fiduciary activities.

- **Leadership Keys to Success**

Speaker: Chip Fulghum (DHS)

Every issue with good or bad results rises or falls on leadership. We deal with challenges like employee morale, worker retention, fiscal environment, audits, antiquated systems, resourcing and recruiting talent, and make things happen. To take care of people, get to know them, never miss an opportunity to brag about them, recognize them, thank them, don't give up on them, let them take risks and let them fail (innovative failure). Sometimes we need to whoop them though. The following are few keys to success: (1) Attitude: If we don't like your boss, it's our problem. Get on with the program once the decision is made. If we want another job, we must do well in the one we got. Guard our attitude because it spreads like wildfire. (2) Communication: Keep it simple. Be a good listener. Lyndon Johnson said, "You aren't learning anything when you're talking." Focus, making the other person feel like he/she is the only person in the room, and paraphrase. If we can't focus, ask them to come back later. Know our boss' nonverbals as well as our own. (3) Mentoring: Learn to give effective feedback. As we achieve success, move up in the world, and become what we want to be when we grow up, it's our job to help others. No one is ever fully baked, always having something to learn. We own our development; it's our responsibility. Get advice and different perspectives from people we trust. In conclusion, we must choose to make a difference.



## A Summary of the 2018 Professional Development Training (Continued)

- **AGA National President Gavel Exchange**

Immediate Past National President James R. Arnette, Jr., CGFM, CISA was an exemplary role model, working diligently and tirelessly to make government and AGA work better. During his tenure in presidential year 2017-2018, he visited 27 chapters, and established an inclusivity task force as well as a higher education committee. His legacy is the guidance and



leadership he provided with the approval of the new governance structure, AGA's most monumental change to its National Bylaws.

The theme for John H. Lynskey, CGFM, CPA is "Giving back to the Profession" for his 2018-2019 term. He plans to invest in the next generation of AGA members by advocating for and expanding CGFM education with colleges and universities, promoting AGA's free electronic student membership, raising awareness of the value of Citizen Centric Reports as an electronic portal to an agency, and leading the transition to a more modernized governance structure by collaborating on transition activities. He encouraged us to raise the AGA boat (that is, take advantage of the opportunities presented to us) and sail boldly into the future.



- **Closing Plenary Session: Shift Your Brilliance: Leading Amidst Uncertainty**

Speaker Simon Bailey stated that it doesn't matter which accounting profession we are in. We are all experiencing VUCA (volatility, uncertainty, complexity and ambiguity). We have all gone through change, first with denial, then anxiety, followed by shock, fear, anger, frustration, confusion, stress, approach-avoidance, creativity, skepticism, acceptance, impatience, hope, energy, and finally enthusiasm. Sometimes management is committed to the change, but not everyone bought into it. Wherever people are on the change curve, step back, and listen to understand rather than to respond. Ask what could we have done better? Tell people what they are doing right, remembering that what gets recognized gets repeated. Strive for a psychologically safe, emotion-

ally committed environment where people's best is brought out and they go above and beyond the call of duty because they want to. People need a sense of belonging; help personalize it for them. Otherwise, it's about rational commitment where they provide no input, keep their heads down and simply do what is required. Brilliant people have the following traits: A strategic life plan (spiritually, financially and so on), a spark, motivation, intellectual humility, a sense of belonging, ability to authentically listen, and curiosity. To achieve brilliance, it's not what we are getting but what we are giving; it's about becoming a learning curator (unlearning and then learning what keeps us on the cutting edge) and developing new skills to add to our quiver. Google no longer hires the top 1% of college graduating classes. Instead they look for people with intellectual humility and an attitude that they don't know what they don't know but they are willing to listen. SHIFT means See How I Fit Tomorrow. For the future, we need these skillsets: Sense-making (finding deeper meaning), social intelligence, novel and adaptive thinking (asking if there is a better way), cross cultural competency (ability to operate in different cultural settings), computational thinking, and new media literacy. Sometimes, we see what we want to see. Seeing what others don't see is VuJa De as opposed to De JaVu. Whatever we don't deal with will deal with us. We need to build a home, not a house or we could lose our family in the process. If we are good parents, business will take care of itself. Cheetahs are the swiftest mammals in the world with a flexible spine, oversized liver (transformative ability), enlarged heart, wide nostrils (ability to sense opportunity and make quick course corrections), increased lung capacity (ability to expand and improve capacity), and sun blocking black streaks (ability to ignore distractions and focus). The hippo on the other hand is described as stuck, lazy, slow, ornery, complacent and greedy. The cheetahs are coming, hungry, focused and willing to step up. Are we?



Photo credit: AGA National



## Getting to Know You!



Members of the Guam and Hawaii Chapters met for dinner at T-Rex Café in Disney Springs on Tuesday, July 24, 2018. Joining the members of the Pacific Rim Region were Judy Shock, then Senior Vice President of Regional Services for Section III, and her husband Steve. Congratulations to Rodalyn May Gerardo, CGFM, CIA, CPA, CGAP, CGMA for winning most of the ice-breaker games!



## In the National Spotlight

### Awards for Program Year 2017-2018

#### Congratulations for Attaining the Platinum Level!



*Photo credit: Guam Chapter*

For his outstanding leadership in the performance of his duties as Regional Vice President, Jose (Jojo) Guevara III, CGFM earned the prestigious **RVP award** at the platinum level. National President John H. Lynskey, CGFM, CPA presented him with the award on August 29, 2018 at the Guam Professional Development Conference.



Both the Guam and Hawaii Chapters were recognized at the PDT on July 25, 2018 for attaining the Chapter Recognition Program's (CRP) **platinum** level. Award levels were based on the number of credits earned during the 2017-2018 year. The CRP is designed to support, encourage and promote AGA's mission, and to provide flexible guidelines for a well-rounded chapter. Immediate Past National President James R. Arnette, Jr., CGFM, CISA presented the awards to Frances Danieli, CGFM and Shena Bocalbos on behalf of the Guam and Hawaii Chapters, respectively.





## In the National Spotlight (continued)

### Awards for Program Year 2017-2018

#### Recognition for excellent committee work!

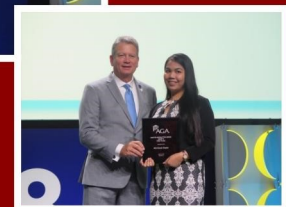


Photo credit: AGA National

The Guam Chapter received three PDT Awards of Distinction (accepted on behalf of the chapter by Rodalyn May Gerardo, CGFM, CIA, CPA, CGAP, CGMA, Frances Danieli, CGFM and Pamela Aguigui, CM):

- **Chapter CGFM Award** for encouraging members to pursue the CGFM designation through registration and exam fee scholarships, study groups, mentorship, outreach to government professionals and students, emphasizing Guam government's incentive pay for employees who earn the CGFM designation. (Professional Certification Director: Jose (Jojo) Guevara III, CGFM)
- **Chapter Accountability and Transparency Award** for promoting awareness of the Government of Guam's mandate for timely online posting of properly prepared Citizen-Centric Reports, providing practical help for the formatting of those reports, and assisting Guam's Office of Public Accountability to monitor compliance. (Accountability Director: Dr. Doreen Crisostomo, CGFM, CFE, CICA)
- **Community Service Award** for organizing the 16<sup>th</sup> Annual 5K Run/Walk, a scholarship fundraiser for local college students studying business and public administration, attracting more than 300 participants and numerous sponsors, and netting \$10,500 for eight scholarship awards. (Community Services Director: Frances Danieli, CGFM)

The Hawaii Chapter was honored with the **Chapter Newsletter Award** as well as the **Chapter Website Award**, both for Group B with 150-299 members. Shena Bocalbos, Newsletter Editor, accepted both awards on behalf of the Hawaii Chapter as pictured on the right. Kudos to Sherilyn Sakamoto, CPA, the Hawaii Chapter's Webmaster and Facebook Administrator, Sean Nakamura, CPA, Hawaii Chapter President, and Shena Bocalbos for their selfless efforts, resulting in these awards.



**Well done, AGA leaders and members in the Pacific Rim Region! Keep up the meritorious work!**





## In the National Spotlight

### Pacific Rim Chapters Featured in *Topics*

*(AGA's members-only newsletter with AGA news and upcoming events, important policy and regulatory updates, and profiles highlighting members' unique jobs and personalities)*



#### Hawaii Chapter Shares Value of AGA

AGA CEO Ann Ebberts and representatives from AGA's Hawaii chapter recently met with Governor David Ige. They spoke about the value of AGA and the need for employers to support professional development for their staff! Way to go Hawaii chapter! (September 17, 2018 *Topics*)



*Photo credit: Guam Chapter*

**Guam Chapter** hosted AGA National President John H. Lynskey, CGFM, CPA during their biennial Guam Professional Development Conference. (October 1, 2018 *Topics*)



# Young Professionals' Karaoke Social

## Nocturna Lounge

### Honolulu, Hawaii

### August 3, 2018





**AGA National President John H. Lynskey, CGFM, CPA  
Meets Guam's Legislative Speaker Benjamin Cruz  
August 28, 2018**



*Photo credit: Guam Chapter*





## Guam Professional Development Conference (GPDC)



Always Growing Accountability  
Westin Resort Guam  
August 29 to 31, 2018



Photo credit: Guam Chapter





**AGA CEO Ann Ebberts Meets  
Governor David Ige and Other  
Government Officials  
Honolulu, Hawaii  
September 5, 2018**



## Government Professional Accounting Seminar (GPAS)



Hale Koa Hotel  
Honolulu, Hawaii  
September 6, 2018







**Presentation at the University of Hawaii (UHM) on  
Citizen-Centric Reporting and the CASE Challenge**

**by Reiko Lung and Jen Castillo during  
Professor Jenny Teruya's Advanced Financial  
Management Course  
September 12, 2018**



## University of Hawaii at West Oahu (UHWO) Scholarship Luncheon Celebration September 14, 2018



Photo Credit: Shena Bocalbos





## Guam's First-Time Candidates Forum Hilton Spa Resort September 26, 2018



Photo credit: Guam Chapter



# University of Hawaii at Manoa (UHM) Talk Story with Accounting Students October 4, 2018





University of Hawaii at West Oahu (UHWO)  
Student Accounting Night  
Kapolei, Hawaii  
November 1, 2018



Photo credit: UHWO





## A Retrospective on Auditing by Edwin Young, CGFM

### Argosy University Honolulu, Hawaii November 8, 2018



Photos in the above collage courtesy of Laura Lau



### CONGRATULATIONS, EDWIN!

As Edwin retires from the City and County of Honolulu, let's thank him for his innumerable contributions, and exceptionally outstanding service to AGA. Best wishes on his next adventure as professor emeritus, teaching governmental accounting at the University of Hawaii's Shidler College of Business. Bon voyage to Edwin and his wife on their forthcoming travels around the globe. Imua (straight ahead)!



Photo credit: City and County of Honolulu





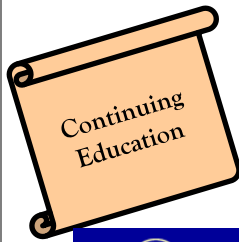
**Edwin Young, CGFM, Panelist on Paths to Success**  
**University of Hawaii at Manoa**  
**Beta Alpha Psi Delta Theta and Accounting Club**  
**A Glimpse into the Future**  
**Honolulu, Hawaii**  
**November 11, 2018**





# Set Up for Ronald McDonald House Charities Gala Hilton Hawaiian Village Honolulu, Hawaii November 17, 2018





### Guam Chapter Calendar

November 28, 2018	Guam's Future - Governor Edward Jerome Baza Calvo
January 23, 2019	Tax Cut and Jobs Act and What It Means for Individuals and Corporations - Ernest & Young
February 27, 2019	Guam's Updated Procurement Laws



### Hawaii Chapter Calendar

January 23, 2019	Income Tax Update - Stan Lum, CPA (KKDLY )
March 6, 2019	Unyong Nakata, MBA, CFRE (University of Hawaii at Manoa Shidler College of Business)



### Free Members-Only Webinars

Let' register for the following free, members-only webinars:

- ◇ December 20, 2018 ~ 1:00 to 2:00 PM ET ~ Social Media, Which One is Best for Your Career
- ◇ March 14, 2019
- ◇ June 27, 2019

### Free Registration to Financial Systems Summit for Government Employee Members

AGA government employee members may earn six CPE credits at no cost by attending the Financial Systems Summit virtually or in person at Washington, D.C., on January 10, 2019. In-person participation is available to the private sector via sponsorship.

### Quarterly Journal Quizzes

We may earn three credits by reading the *Journal* and logging in and taking the 25-question quiz at a discounted price. Non-members pay \$56 per quiz.





Image credit: AGA National

## Membership Drive: We Can Help AGA Grow!

AGA is proud to announce its new membership drive! All members can be a direct voice of AGA. Let's educate prospective members on the benefits of AGA membership and what AGA means to us. As we know, AGA membership enhances the government financial management community through training and events, professional certification, publications and tools. These benefits are designed to support career growth and success.

**Guidelines:** All "active" AGA members can be recognized as recruiters and are eligible to receive prizes. Recruiters will receive a chance to win the monthly prize drawing for every new member recruited from September 2018 to March 2019.

### Awards, Recognition and Prizes:

Monthly winners will be randomly selected at the beginning of the following month and announced in *Topics*, *Leadership Matters* and *Membership Matters*. All participating recruiters will receive an "AGA Recruiter" lapel pin and a letter of recognition. Winners will receive additional items:

- Monthly recruiter winners, from September 2018 to March 2019, will win a \$50 gift card and AGA swag.
- Super and Top Recruiters will win one free registration to the conference of their choice (PDT, Fraud NLT) and AGA swag.

### Top Candidate for Super/Top Recruiter Award as of November 20, 2018:

- ☆ Jacqueline Schmuhl, Denver Chapter (28)

### Top Student Recruiter as of November 20, 2018:

- ☆ Annette Schmunck, Cleveland Chapter (23)



Image credit: AGA National

### Membership Drive Monthly Winners:

- ☆ Cory Johnson, Washington, D.C. Chapter - September 2018
- ☆ Jeffery Knybel, Washington, D.C. Chapter - October 2018

**Number of New Members in October 2018:** 103

**Questions?** Contact Cherry Ung, Membership Manager, at [cung@agacgfm.org](mailto:cung@agacgfm.org)



# INFORMATION

## Websites:

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