



**Association of Government Accountants
Guam Chapter
General Membership
Meeting Minutes**

**Wednesday, March 23, 2022
Virtual Meeting via Zoom**

**Maripaz Perez, CGFM, CGAP,
CICA, CIA, CFE**
President
Josephine Villanueva, CPA, CGFM
President-Elect
Pilar Pangelinan
Immediate Past President
**Llewelyn Terlaje, CGFM, CGAP,
CFE**
Treasurer
Justin Castro, CFE
Treasurer-Elect
Joy Bulatao, CGFM
Secretary

Present for the meeting were 57 attendees:

Amacris Legaspi	Ellaine Grace Santayana	Mary Grace Edrosa
Andriana Quitugua	Garry Yeoh	Michael Moreno
Anita Arile	Jemimah Razo	Nona Acosta
Antonio Buenviaje	Jorizaira Borja	Odeth Ignacio
Arlita Mabini	Jose Guevara	Pamela Peralta
Barbara Howard	Josephine Villanueva	Pamela Aguigui
Bryan Iriarte	Joy Bulatao	Pilar Pangelinan
Cheryll Estrada	Juna Otani	Precious April Nagallo
Christel Espiritu	Justin Castro	Ray Johnson
Clariza Roque	Kathy Lee	Ren Jalandoni
Connie Nocon	Koleena Soto	Ritzmar Erni
Danica Batac	Llewelyn Terlaje	Rizalito Paglingayen
Danica Lagman	Lorbea Kim	Rodalyn Gerardo
Debbie Ngata	Marc Tanag	Taling Taitano
Deborah Hartzler	Mardave Toledo	Tammy Batac
Dianne Gudmalin	Margie Castro	Tera Lynn Camacho
Doreen Crisostomo-Muña	Mariah Castro	Vanessa Valencia
Dorianne Reyes	Marie Garcia	Yoko Yasunaga
Elizabeth Cena	Maripaz Perez	Yvonne Lee

1. Call to Order

- a. Meeting was called to order at 11:41 a.m. and was presided by Maripaz Perez.

2. Approval of Minutes

- a. A motion to approve the Feb. 2022 General Membership Meeting minutes, subject to corrections, was made by Pilar Pangelinan. Rodalyn Gerardo seconded the motion. The motion carried with 100% in favor and 0% against by a poll.

3. Treasurer's Report

- a. As of 1/31/2022:
- The Statement of Financial Position showed total assets and total liabilities and equity at \$52,481.37.
 - The Statement of Activities showed total income at \$10, total expense at \$(2,602.37), and excess of expense over income at \$(2,592.37).

- b. A motion to approve the Jan. 2022 financials, subject to audit, was made by Pilar. Rodalyn seconded the motion. The motion carried with 100% in favor and 0% against by a poll.

4. President's Report

- a. The Nominations Committee lead by Jojo Guevara, with three past presidents, sought members who were willing to serve and be in an elected office. The committee compiled the elective office nominations for Program Year (PY) 2022-2023:
 - i. President-Elect: Rizalito Paglingayen, EY
 - ii. Secretary: Odeth Ignacio, DOA
 - iii. Treasurer-Elect: Jerricho Garcia, GHURA
- b. A motion to accept all the PY 2022-2023 officer nominations slate was made by Rodalyn. Pilar seconded the motion. The motion carried with 100% in favor and 0% against by a poll.
- c. The AGA Guam Chapter PY 2022-2023 Officers are:
 - i. President: Josephine Villanueva
 - ii. President-Elect: Rizalito Paglingayen
 - iii. Immediate Past President: Maripaz Perez
 - iv. Treasurer: Justin Castro
 - v. Treasurer-Elect: Jerricho Garcia
 - vi. Secretary: Odeth Ignacio

5. Committee Reports

- a. Certification/Certified Government Financial Manager (CGFM)
 - i. Odeth Ignacio recognized the Chapter's 34 CGFMs:

Maripaz Perez, GPA	Jose Guevara, PAG
Josephine Villanueva, GVB	Amacris Legaspi, PAG
Llewelyn Terlaje, OFB	Michele Brillante, PAG
Clariza Roque, JIC	Dr. Artemio Hernandez, GIAA
Justin Castro, GWA	Marisol Andrade, OPA
Taling Taitano, GWA	Maria Thyrza Bagana, OPA
Mercedes Poliarco, GWA	Frances Danieli, GHURA
Joy Bulatao, GDOE	Jerricho Garcia, GHURA
Franklin Cooper-Nurse, GDOE	Karvin Flynn, BCM
Leana Willess, GDOE	Jocelyn Doerza, BCM
Michael Moreno, PDSC	Thomas Paulino, OAG
Yukari Hechanova, GMHA	Doris Flores Brooks, PUC
Edlyn Dalisay, GMHA	Dr. Edison Manaloto, GRMC
Mary Grace Edrosa, DOA	Angela Bates, private company
Dr. Doreen Crisostomo-Muña, UOG	Peter Flores Aguon, retired

Randall Wiegand, Sr., UOG
Rodalyn Gerardo, GCC

Dr. Zeny Asuncion-Nace, retired
Timothy Fung, retired

- ii. Mary Grace Edrosa stated that, in honor of CGFM Month, on Mar. 4, 2022, the Office of the Governor held a virtual Proclamation Signing and the Office of Senator San Agustin held a Legislative Resolution Presentation.
- iii. Grace announced the availability of the CGFM Study Guide 1 to be loaned to interested members; and the special CGFM Application Promotion of a free exam for test applicants in March.
- iv. Grace stated that to apply for the CGFM Certification, members would need to read the code of ethics, apply for the CGFM program, and submit required degree documentation.
- v. Josie thanked those who attended the free training held on Mar. 18, 2022: “Finding that Balance: Becoming a Personal Financial Manager”. The Chapter had about 120-130 attendees.
- b. Communications – Newsletter by Maripaz
 - i. Please read our award-winning newsletter at <https://aga.guam.net/chapter-newsletters>
- c. Community Service by Margie Castro
 - i. Sanctuary Incorporated Toiletries Donation Drive from Feb. 21 to Mar. 25, 2022: The donations are for the children staying at the Sanctuary. CGFMs who volunteered to manage the boxes, please contact Josie, Margie, and Vanessa Valencia. The Committee will deliver the donations next week.
 - ii. CGFM and Red Cross Month in Mar. 2022: In honor of the Chapter’s 34 CGFMs, the Chapter will donate \$5 per CGFM or \$170 to the American Red Cross of Guam.
 - iii. 60-Minute Community Service until Apr. 30, 2022: Members can do solo community service or collaborate on activities to earn service credit. Members are to self-certify by emailing their photo and description of date and service to the Chapter email.
- 6. Guest Speaker’s Presentation
 - a. Dr. Raymond Johnson, CPA, of the Portland State University and traveling professor for the University of Guam, presented on “Evolution of the Accounting Profession – Professional Values and Trends”. His presentation covered the following.
 - i. A questioning mindset is the ability to look at data thoughtfully. It is the application of:
 - 1. an inquiring mind when collecting and assessing data and information.
 - 2. techniques that reduce bias when solving problems, informing judgments, making decisions, and reaching well-reasoned conclusions.
 - 3. critical thinking when identifying and evaluating alternatives.

- ii. Trends in accounting and auditing show a shift from manual to automated workflows, adopting new technology, and preparing for fraud. The more routine the work, the more it is susceptible to being replaced by technology.
- iii. Data analytics and artificial intelligence are your friends.
- b. Maripaz asked the attendees to complete the presentation evaluation upon check out from conference.io. She added that the conference.io and Zoom attendance lists will be reconciled.

7. New Business

- a. Maripaz asked the members to nominate individuals for AGA National awards, such as the Emerging Leader Award of Excellence, Volunteer of the Year Award, and Frank Greathouse Distinguished Leadership Award. The individuals do not have to be AGA members. Applications are found on the AGA National website (<https://www.agacgfm.org/About/Awards-Recognition.aspx>) and on the Chapter newsletter. Applications are due by Apr. 15, 2022.
- b. Maripaz stated that today was the inaugural integration of conference.io with Zoom. The integration helps the committees ensure that members receive their Continuing Professional Education units, polling responses are quickly viewed for an engaging presentation, and questions are compiled. Maripaz thanked those who helped test the platform for their volunteered time and efforts in servicing our members.
- c. Maripaz reminded for members to renew their membership by Mar. 31, 2022.
- d. Maripaz stated that the Chapter will be conducting a short membership survey, which will be emailed to the members within the next two weeks. Members are encouraged to respond to the survey to help the Chapter provide improved services.

8. Next Meetings

- a. The Chapter Executive Committee Meeting will be held virtually on Apr. 13, 2022.
- b. The Chapter General Membership Meeting will be held on Apr. 27, 2022.
 - i. Maripaz held a poll vote for face-to-face meeting to be held in Apr. 2022, May 2022, or not at this time. The poll results were 39% for May 2022, 37% not at this time, and 24% for Apr. 2022.
 - ii. Cheryll Estrada asked if the membership would consider a hybrid option. Maripaz replied that the option will be discussed with the technical committee. Specifically, how to deliver the meeting if members were unable to attend face-to-face via the conference.io platform.

9. Adjournment

- a. Meeting was moved to be adjourned at 1:12 p.m. by Taling Taitano. Pilar seconded the motion.