



September, 2015 Volume 9, Issue 3



President's Message

Happy Birthday to the AGA Guam Chapter!

It was 45 years ago that a group of pioneers in accounting and finance-related fields on Guam joined together to establish what is now known as the Association of Government Accountants (AGA) Guam Chapter. With the leadership of Professor John M. Phillips and other notable individuals, the Guam Chapter was created on September 11, 1970. The continued successes of the Guam Chapter is exemplified in the continued presence of the dedicated and hardworking leaders of the Chapter Executive Committee in consistently remaining an active association on behalf of its members and the community at-large.

Over the past 45 years, the Guam Chapter has grown into one of the premier member associations on Guam that not only provides outstanding member benefits and opportunities for networking for its members, but also offers a plethora of education, training, and community service events for the local community and local scholarships for university and college students. Additionally, the Guam Chapter has continued to promote the Certified Government Financial Manager designation, which is a indication of an individual's mastery of government financial management. The Citizen-Centric Report (CCR) is also a cornerstone of the AGA and is a legally required document to be prepared by all government of Guam agencies which provides for a easily readable and understandable document relative to agency finances and operations for each fiscal year.

In celebration of the *birthday* of the Guam Chapter, our September 2015 General Membership meeting will be dedicated to not only celebrating our

Chapter's past achievements and current pursuits, but we will also be celebrating the contributions from the dedicated public servants of the entire government of Guam. Toward this goal, our Programs Chairperson Vincent Duenas has coordinated and managed the first-ever **Who's Who in the Government of Guam: 40 Years and Under Publication**, which will showcase the accomplishments and biographies of numerous emerging and current leaders in the government of Guam.

In addition, the **Professor John M. Phillips Excellence in Government Accountability Award** will be presented during the September meeting which will be the fourth program year in a row that the award will be granted to a government professional who exemplifies and promotes excellence in government, outstanding leadership, high ethical standards, and innovative management procedures. Over the past three years our honorees for this distinguished award were Doris Flores Brooks, Dr. Mary Okada, and the late Senator Vicente "ben" Cabrera Pangelinan. We are excited to announce this year's awardee!

We are honored to celebrate the past achievements of the Guam Chapter and we look forward to the continuing successes over the next 45 years. I suggest all members take time to review the AGA Guam Chapter website history and past president pages to get an accurate depiction of the dedication of our past members as well as the continued hard work of our current leaders.

A heartfelt congratulations to the AGA Guam Chapter and its members—past, present, and future—during its 45th Anniversary celebration during the month of September 2015!

Senseramente,
Artemio "Ricky" Hernandez
President



AGA Guam Chapter: Reminders/ August Meetings

AGA Guam's Upcoming Events & Reminders

General Membership Meeting

Monday, September 28, 2015

11:30pm—1:00pm

LOCATION

Hyatt Regency Guam

AGA Members - \$14

JAS Members - \$8

Non-Members - \$22

September General Meeting Celebrate

AGA Guam Chapter celebrates its
45th Anniversary Celebration

Presentation

Professor John M. Phillips

Excellence in Government

Accountability Award

Release of the

Who's Who in Government of Guam:
40 Years and Under Publication

Community Event Reminder

Get Smart About Credit

Thursday, October 15, 2015

Please see Frances Danieli to
volunteer.



Community Service: During our August General Meeting, AGA Guam Chapter presented a \$1,000 check and donated 10 cases of water to the Ayuda Foundation for typhoon relief efforts in Saipan. Accepting the donation was Carlotta Leon Guerrero. The Ayuda Foundation was founded in 1996. Its mission is to improve the health and well being of Micronesia through medical missions, emergency relief, and program support.



August Guest Speaker Dr. Robert Underwood with President Ricky Hernandez and President-Elect Yuku B. Hechanova



JAS Officers: Standing (L-R) Rudd Gudmalin (VP of Activities), Justin Castro (VP of Publicities), Edmel De Guzman (VP of Academics), Von Alcoran (President -Elect). Sitting: (L-R) Maria Esmero (VP of Finance), Lorbea Palaming (President), Abigail Manasan (VP of Documentations)

AGA Guam Chapter Officers:

Artemio "Ricky" Hernandez, CGFM

President

artemiorh@gmail.com

Josephine G. Villanueva, CPA, CGFM

Treasurer

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Rachel Field

Immediate Past President

Yukari B Hechanova, CPA, CGFM, CIA

President-Elect

yhechanova@guamopa.org

Clariza Mae Roque

Secretary

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AGA Guam Chapter: Feedback from UOG Students on August Speaker



Dr. Robert A. Underwood, President of the University of Guam spoke of the Future of the University of Guam. Below are UOG/JAS student's write-up on Dr. Underwood's presentation.

Dr. Underwood mentioned that the university was one of the three that was able to win a grant. He elaborated that our coral reef is very important because of the tourism it brings to our island. We need grants to help for more studies into protecting our coral. Issues like these will help bring more grants and contracts to the university and Dr. Underwood needs the students help to find ways to bring in different ways to fund the university because the government can only do so much. Underwood also mentioned that they pulled out a loan from USDA to provide a student center in the engineering building. I think it is a good idea that the university in bringing an engineering program because a lot of request has been made to implement one because many students would go off-island for an engineering degree.

The most important part of Underwood's speech was about the "Good to Great Plan." He wants to cut down at least eight programs in the university to save some of their budget for other programs that need funding. He expressed that they take immediate action to the program to bring in more graduates and to be more involved. I personally have looked at the statistics of some of these programs and that they get little to none graduate from

the program.

I agree with the Good to Great plan because we need to fund the programs that are making a significant contribution to society. Professors whose programs are being removed are even offering to teach the subject for free, but Underwood suggests otherwise. All these "strategic planning" that Dr. Underwood is doing will benefit the university in the future and I think these are the best actions to take to pursue that goal. Underwood established that he does need the support of everyone in order to reach these goals and sometimes one has to sacrifice in order to succeed. He then ended his speech by saying "Biba UOG!" In the end, I did not win the raffle, but the meeting was interesting and I look forward to the next meeting. – **Keven Delfin**, Public Administration degree candidate

While observing my very first AGA meeting, I never thought it would be like this having an awkward feeling because I am not an Accountant major and felt like I am not part of this meeting, but at the same time I thought about how I am part of this as much as how an employee, a graduate, and an instructor are part of this AGA meeting. Because everyone contributes into something much more important, it might not be now but it might be later that is when I can contribute and give back to the community. As a Public Administration Major, I believe that I can be someone or something in the future, once I graduate I want to be able to use what I learned and skills I honed in the University of Guam, be of service to the community of Guam and help people that are in needs and be a good role model to everyone.

While listening to Guest Speaker Dr. Robert Underwood, University of Guam President regarding about the future of

the University of Guam, I realize that there so much more to give and so much more to do, it is just up to ourselves to either give it our all, and be who you are meant to be, or just do nothing and just go with the flow of life. Because I came from a family who did not finish school or did not continue to pursue higher education. That is why I am willing to do everything while I am still young, while the fire within me still burning and hungry for better opportunities, better lifestyle, better living and having that sense of pride within me that I made something out of myself, gave it my best shot, and now I am where I am meant to be, living the dream I been wanting in my whole entire life.

I really enjoyed the speech given by the Guest Speaker Dr. Robert Underwood. As a Public Administration, I really liked how he put concepts in a new perspective and used analogies to get his point across. A lot of times in Public Administration class, the material is cut and dry a term is given and then a definition is given for the term. The guest speaker really did make his speech interesting yet very informative. When I am doing a project for a class, I will be sure to incorporate some of his presentation techniques to grasp and hold the audience's attention. The material presented in the speech is also interesting as you get a real example of how the University of Guam work and how UOG over the years developed into a great Education Institution here on the Island of Guam. – **Emilio Medina**, Public Administration degree candidate



AGA Guam Chapter: Feedback....

Continued...

Dr. Underwood stated that The University of Guam is home to over 4,000 students and is the main driving forces for education in the Micronesia. I agree with him on Guam being the main driving force, however I feel that not all 4,000 students who enroll in the University of Guam will graduate. I hope that his Good to Great plan will help boost the undergraduate graduation rates within the next 10 years.

Furthermore, Dr. Underwood's Good to Great plan is to condense many programs to mainly focus on boosting the economy in the Micronesian islands. He plans building an engineering building and expanding the Student Center. I agree with his plan on condensing programs to boost the economy. This is because I feel like Guam does not need 200 unemployed philosophy graduates or 100 unemployed music history graduates. Guam needs more teachers, nurses, engineers, and accountants. Programs that are practical would help in ensuring Guam has a good working class and have more taxpayers.

Dr. Underwood has great plans that I hope he will push within the next 10 years. I feel Guam's economy will go up from \$4B to \$6B if this plan works. I hope to see an increase in graduates and an increase in student enrollment. He has many great ideas hopefully he can execute them perfectly. – **Justin Castro, Accounting degree candidate**

One of the two main points that caught my attention during the meeting was the donation to the Ayuda Foundation. If I heard correctly, this donation will be given to aid Saipan from the recent typhoon that hit them. It was great to see in person that the AGA is able to help with community service. I believe community service is important for many reasons. One of them is being able to help those who are in need.

The second main point that caught my attention was the guest speaker,

Dr. Robert Underwood, President of the University of Guam. The topic, as listed in the agenda, is "The Future of the University of Guam." As a current student seated in the meeting, I was excited to hear what Dr. Underwood had to say. He announced that in about ten years, the University is expecting to have 10,000 students in total – 5,000 in campus and 5,000 digitally. This will be made possible through the development of new in-demand and high quality programs such as Engineering, which is now a work in progress.

Dr. Underwood explained that it is better to have 30 outstanding programs than 60 unexceptional ones. This is a relief to hear because I originally didn't choose Accounting as my major. I always thought that the University offered so little programs that I had no choice but to go for something else. Though I am currently happy with my major, I am also excited for the future of the University of Guam. The changes won't happen overnight, and I know I am still gaining benefits from these changes. One of the benefits I could enjoy is the extension of parking lots in the University. Fall semesters used to be difficult for me when it comes to parking because the number of students seems to increase by the year. But at the beginning of this school year, I wasn't able to complain because I didn't have a difficult time as I did the previous years. Dr. Underwood connected his topic to a financial point where he talked about the need for funds to continue current projects in order to reach the goal. He mentioned some grants that the University was awarded. He also explained why students from Micronesia do not get billed as a non-resident. This is something I didn't know before. I always thought that only Guam residents are applicable for resident fees. I believe it is a great way to not only be awarded grants, but to promote higher education to a wider range of people. – **Demeliz Bardot Judan, Accounting degree candidate**

I had an opportunity to sit in a meeting hosted by the Association of Gov-

ernment Accountants. The number of attendees greatly outnumbered the number of attendees in the previous meeting. The number of JAS members greatly contributed to the growth in attendance. The flow of the meeting was similar to the previous meeting, starting with the announcements of the anniversaries of accountants who have been in the program for even more than 25 years. It was surprising to me how many people have become loyal to the association and for such a long period of time. As the Vice President of Finance for JAS, I tried to pay close attention to the Treasurer's Report, especially because I will be doing my first Treasurer's Report soon.

The second thing I noticed was the donation made going to a Relief Fund for the victims of Typhoon Soudelor in Saipan. It was inspiring to see that the association is giving back to the neighboring islands as well as to the community. Because I was born and raised in Saipan and because my family is living there, I was grateful for this donation as well. The thousand-dollar donation made to Saipan gives me more of a reason to consider becoming a part of this association after graduation as I study to become a CPA.

I learned that the university is not actually receiving an enormous amount of funds from the government. I did not even know that they signed up for grants and awards. I knew that the Board allows all the students who were citizens of the rest of Micronesia to pay the same amount as students who are citizens of Guam. As a citizen of another island, this was a great help to me in choosing to move to Guam. I did not, however, know that the university could also use this as a benefit by listing that it provides this benefit towards other islands. Dr. Underwood was very proud to talk about the financing of the university in the meeting, and I believe that it is clear and understandable that he should feel this way. – **Maria Allora A. Esmero, Accounting degree candidate**

AGA Guam Chapter: ARTICLES



GASB ADDS PROJECT TO RE-VISIT BLUEPRINT OF GOVERNMENTAL FINANCIAL STATEMENTS

Norwalk, CT, September 1, 2015—The Governmental Accounting Standards Board (GASB) today added to its technical agenda a project to reexamine the financial reporting model for state and local government financial statements.

The project's objective is to make improvements to the existing financial reporting model, which was established in 1999 through Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, and subsequent related pronouncements. Among other benefits, any improvements would be meant to enhance the effectiveness of the model in providing information essential for decision-making and assessing a government's accountability.

The reexamination will benefit from research the GASB staff has conducted with users, preparers, and auditors of governmental financial statements over the past two years on how the financial reporting model is functioning in practice.

"The financial reporting model has a pervasive influence on the effectiveness of financial reporting of U.S. state and local governments and the extent to which the objectives of financial reporting are achieved," said GASB Chair David A. Vaudt. "However, the current model has been fully in effect for a decade. It is an important part of effective standards setting to routinely seek to improve existing standards that have been in effect for some time."

"During the course of the reexamination, the Board will consider concerns about the complexity of the cur-

rent financial reporting model and the potential effects on timeliness of financial reporting," the GASB Chair said.

Statement 34 established the present structure for state and local government financial reporting—the format and contents of the basic financial statements, certain related notes to the financial statements, and required supplementary information including management's discussion and analysis (MD&A).

One of the most significant additions to the reporting model made by Statement 34 was the introduction of government-wide financial statements containing accrual information—which notably includes the reporting of infrastructure, other capital assets, and long-term liabilities.

Potential Areas of Improvement

The project will consider improvements to major features of the financial reporting model, including:

MD&A—Explore options for enhancing the financial statement analysis section of MD&A and clarify guidance for presenting currently known facts, decisions, or conditions expected to have a significant effect on financial position or results of operations.

Government-Wide Financial Statements—Explore alternatives for the format of the statement of activities and assess whether the value of the information provided by a government-wide statement of cash flows would outweigh the costs of providing that information.

Major Funds—Explore options for providing additional information about debt service funds.

Governmental Fund Financial Statements—Explore a conceptually consistent measurement focus and basis of accounting and develop a related presentation format for governmental fund financial statements.

Proprietary Fund Financial Statements—Explore options for enhancing the consistency and usefulness of presenting operating and nonoperating rev-

enues and expenses.

Budgetary Information—Explore options for enhancing the consistency of the presentation method and value of budgetary information.

In each of these areas, the Board will continually look for opportunities to reduce the complexity of financial statements, which could positively impact the timeliness of governmental financial reporting.

The Board is scheduled to begin project deliberations in October 2015 and anticipates issuing an initial due process document for public comment by the end of 2016.

Additional information about the reexamination of the financial report model is available on the GASB website, www.gasb.org.

MONTHLY LUNCH WINNER



Congratulations to Llewelyn our August monthly lunch raffle winner.



AGA Guam Chapter: CGFM / Member Anniversaries



**The Mark of Excellence
in Federal, State
and Local Government**

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?

If you are interested in becoming a CGFM, your AGA Guam Chapter offers CGFM Scholarships by providing reimbursements for your registration and test fees when you pass the CGFM examination within one (1) year.

The Chapter also offers and provides CGFM review materials to its members by borrowing the Chapter's study guides. The Guam Chapter may sponsor a CGFM preparation course on Guam and also promote study groups to assist its members.

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

Questions?

Please Contact: **Jose (JoJo) Guevara, III** CGFM for more information.

Happy
Anniversary

September Member Anniversaries

Forty-Five Years

John Phillips - UOG

One Year

Ronalyne Agpaoa - Deloitte

Lisa Linek - OPA

Four Years

Adelia San Nicolas - GovGuam

Five Years

Alfred Delos Reyes - Deloitte

Josephine Mendoza - Deloitte

Alma To - Deloitte

Six Years

Anna RB Savares - Deloitte

Joy Bulatao - GDOE

Eleven Years

Deborah Hartzler - Deloitte

Linh Carlson - Hilton Guam

Fourteen Years

Yukari Hechanova - OPA

Sixteen Years

Lee Vensel - Deloitte

Seventeen Years

Mary Grace Edrosa - GovGuam

Twenty- One Years

Simao Iehsi - Deloitte

Congratulations!!

AGA Guam Chapter: Community Service

Community Service Committee

Chairperson: Frances Danieli, CGFM

Vice Chair: Ariana Villaverde

If you have any suggestions on how our AGA Guam Chapter can assist a Community Organization, please contact Frances Danieli or Mark Palarca. Frances email: danieli6@guam.net

Lets promote good in our community.



When: Thursday, October 15, 2015

Where: To be announced

In coordination with Bank of Guam, AGA members will teach students how to budget, how to use credit cards responsibly, and raise their awareness in building a positive payment history. Bank of Guam will provide the presentation materials the AGA members can use.



Kusinan Kamalin Karidat – Soup Kitchen

When: Sunday, November 15, 2015

Where: Soup Kitchen next to Julale Shopping Center

Time: Show time 5:30 p.m.

Only 4 volunteers are needed to serve. We would like to serve an island style Thanksgiving Dinner and we are looking for volunteers to donate food items and volunteers to prepare the food. Food donations and preparation counts as volunteer time.

The menu is: 1) Three (3) whole turkeys; 2) One (1) large tray of Red Rice; 3) One (1) large tray of mashed potato; 4) One (1) large bowl of gravy; 5)

One (1) large bowl of potato salad; 6) Eight (8) Desserts; (9) Five (5) gallons of flavored iced tea and ice.

To assist the Soup Kitchen provide a hot meal for Guam's homeless and needy by serving food.



Salvation Army Bell Ringing Campaign Schedule

Dates, time, and location will be announced.

Volunteers are asked to meet the driver 5 minutes earlier (at least) and the driver will supply aprons, bells, and a bag of candy canes to hand out to the donors.

The drivers have multiple stops only a few minutes apart, so please be on time. If the driver does not show up by 5 minutes past your begin time, please call the office 477-9817. To support Salvation Army's goal towards their Red Kettle Seasonal Campaign goal this year.



2nd Annual Christmas Charity Raffle

To support the Elderly housed at St. Dominic.

Raffle Drawing Fundraiser to purchase needed supplies for the St. Dominic Elderly



THANK YOU! to all the our AGA members, family and friends for joining our Chapter at the International Coastal Clean-up event on

September 19, 2015 at Matapang Beach, Tumon.



AGA Guam Chapter: THANK YOU!

14th Annual 5K Sponsors

Platinum Accountability Sponsors



Silver Accountability Sponsors



Dan S. Fitzgerald



Bronze Accountability Sponsors



Friend Accountability Sponsors



Marcia Briones



guam

thank you

AGA Guam Chapter: Treasurer's Report, As of August 31, 2015



ASSOCIATION OF GOVERNMENT ACCOUNTANTS GUAM CHAPTER

Statement of Financial Position As of August 31, 2015

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (2,592)	\$ 17,345	\$ 7,009	\$ 21,763
Const360	\$ 1,276		\$ 28,800	\$ 30,076
Accounts receivable, net	\$ 964			\$ 964
Advances to Members			\$ -	\$ -
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ -			\$ -
Total assets	\$ (252)	\$ 17,345	\$ 35,809	\$ 52,903
Liabilities and net assets				
Liabilities				
Accounts payable				
Deferred revenue				
Other liabilities				
Total liabilities				
Net assets				
Earmarked				
Education				
Accountability				
CGFM				
Community Service				
Scholarships				
Early Careers				
Chapter Admin				
Unrestricted	(252)	17,345	35,809	52,903
Total net assets	(252)	17,345	35,809	52,903
Total liabilities and net assets	\$ (252)	\$ 17,345	\$ 35,809	\$ 52,903

Statement of Activities For the month ended August 31, 2015

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Revenues				
Training				\$ -
Luncheon collections	\$ 778			\$ 778
Chapter dues	\$ -			\$ -
3k run				\$ -
Donations				\$ -
Other income				\$ -
Total revenues	\$ 778	\$ -	\$ -	\$ 778
Expenses				
Training costs				\$ -
Membership luncheon	\$ 1,474			\$ 1,474
CGFM				\$ -
Scholarships				\$ -
Donations		\$ 1,000		\$ 1,000
Community Service Activities				\$ -
3k run				\$ -
PDC			\$ -	\$ -
Bad debts				\$ -
Depreciation				\$ -
Other expenses	\$ -			\$ -
Total expenses	\$ 1,474	\$ 1,000	\$ -	\$ 2,474
Increase (decrease) in net assets	\$ (696)	\$ (1,000)	\$ -	\$ (1,696)
Fund transfer ⁽¹⁾	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 445	\$ 18,346	\$ 35,808	\$ 54,599
Ending net assets	\$ (251)	\$ 17,346	\$ 35,808	\$ 52,903

AGA Guam Chapter: Treasurer's Report, As of July 31, 2015



ASSOCIATION OF GOVERNMENT ACCOUNTANTS GUAM CHAPTER

Statement of Financial Position As of July 31, 2015

Assets:

Petty Cash
Cash in bank
Const360
Accounts receivable, net
Advances to Members
Undeposited Funds
Equipment - Laptop (Net Dep)
Total assets

Chapter Fund	Community Service Fund	Professional Development Fund	Total
\$ 100			\$ 100
\$ (806)	\$ 18,345	\$ 7,009	\$ 24,549
\$ 1,276		\$ 28,800	\$ 30,076
\$ 894			\$ 894
		\$ -	\$ -
			\$ -
\$ -			\$ -
\$ 1,464	\$ 18,345	\$ 35,809	\$ 55,619

Liabilities and net assets

Liabilities:

Accounts payable
Deferred revenue
Other liabilities
Total liabilities

1,020			1,020
-	-	-	-
-	-	-	-
1,020	-	-	1,020

Net assets

Endowment:

Education
Accountability
OGFM
Community Service
Scholarships
Early Careers
Chapter Admin

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Unrestricted

Total net assets

Total liabilities and net assets

444	18,345	35,809	54,599
444	18,345	35,809	54,599
\$ 1,464	\$ 18,345	\$ 35,809	\$ 55,619

Statement of Activities For the month ended July 31, 2015

Revenues

Training
Luncheon collections
Chapter dues
Fk run
Donations
Other income
Total revenues

Chapter Fund	Community Service Fund	Professional Development Fund	Total
			\$ -
\$ 454			\$ 454
\$ 355			\$ 355
			\$ -
			\$ -
			\$ -
\$ 809	\$ -	\$ -	\$ 809

Expenses

Training costs
Membership luncheon
OGFM
Scholarships
Donations
Community Service Activities
Fk run
PDC
Bad debts
Depreciation
Other expenses
Total expenses

			\$ -
\$ 990			\$ 990
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
		\$ 5,494	\$ 5,494
			\$ -
			\$ -
\$ 397			\$ 397
\$ 1,387	\$ -	\$ 5,494	\$ 6,881

Increase (decrease) in net assets

Fund transfer⁽¹⁾

Net assets at beginning of period

Ending net assets

\$ (579)	\$ -	\$ (5,494)	\$ (6,072)
\$ -	\$ -	\$ -	\$ -
\$ 1,023	\$ 18,346	\$ 41,302	\$ 60,671
\$ 445	\$ 18,346	\$ 35,808	\$ 54,599

AGA Guam Chapter: About Us...

Our Mission

Advancing Government Accountability

Our Goals

To serve professionals in the government financial management community by:

- providing quality education
- fostering professional development certification; and
- supporting standards and research to advance government accountability

Who We Are

The AGA Guam Chapter serves professionals in the government financial management community by providing quality education, fostering professional development and certification, and supporting the standards and research to advance government accountability.

Chapter Executive Committee Members

Programs

Director: **Vincent Duenas**, MPA
email: vincentd@guamwaterworks.org

Education & Past RVP Pacific Rim

Chair: **Rodalyn May A. Gerardo**, CGFM, CIA, CPA, CGAP
rgerardo@guamopa.org

CGFM & Certification Regional Coordinator

Chair: **Jose Guevara III**, CGFM;
jojo_guevara@hotmail.com

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Editor: **Matthew Quinata**
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Website

Webmaster: **Artemio Hernandez**, CGFM
artemiorh@gmail.com

Membership & Chapter Development & Assistant Regional Coordinator

Chair: **Jason Katigbak**, CPA, CIA, CFE, CGMA
jasonkatigbak@gmail.com
Co-Chair: **Debbie Ngata**
debbie.ngata@gu.ey.com

Early Careers & AGA National Board

Chair: **Doreen T. Crisostomo**, PhD, CGFM, CICA, CFE
doreentc@triton.uog.edu

Co-Chair: **Zeny Asuncion-Nace**, CGFM, CPA, CFE
znace@uguam.uog.edu

Student Representative & Co-Chair, Early Careers

Lorbea Palaming, JAS President
email: not available

Accountability

Chair: **Maripaz N. Perez**, CGFM, CGAP
mnperez@gpagwa.com

Co-Chair: **Zeny Asuncion-Nace**, CGFM, CPA, CFE
znace@uguam.uog.edu

Community Service

Chair: **Frances Danieli**, CGFM
danieli6@guam.net

Co-Chair: **Ariana Villaverde**
Araina.villaverde@gmail.com

Chapter Recognition Program, Regional Vice President-Elect & Education Regional Coordinator

Chair: **Taling Taitano**, CPA, CGFM
tmtaitano@gmail.com

Awards

Chair: **Vincent Duenas**, MPA
email: vincentd@guamwaterworks.org

Scholarship

Chair: **Cora Montellano**, CGFM
cmontellano@gpagwa.com

Co-Chair: **Pamela Aguigui**
paguigui@gpagwa.com

Research/Standards

Chair: **Christopher Wolseley**, CA
cwolseley@deloitte.com

By-Laws and Procedures:

Chair: **Llewelyn Terlaje**, CGAP;
email: lterlaje@guamopa.org

Historian:

Jerrick Hernandez
email: jhernandez@guamopa.org

A stylized, metallic-looking word "Platinum" in a cursive font, with a glowing effect and a shadow.