Guam Chapter

Advance.Grow.Accelerate

Policies and Procedures Manual

Updated: October 14, 2026

Overview

The AGA Guam Chapter, Inc., doing business as AGA Guam Chapter was formed on September 11, 1970. The geographic membership includes Guam, Northern Marianas, Palau, the Federated States of Micronesia, and other Pacific areas. The AGA Guam Chapter is based out of Guam.

Purpose

The purpose of these policies and procedures is to ensure the consistent operation of the Chapter and that the financial resources of the chapter are safeguarded against loss and are used in a manner that benefits the members as a whole. While these policies and procedures may not be all-inclusive, their functionality is in the spirit of accountability.

Terminology

AGA: The National AGA.

CEC: The Chapter Executive Committee consists of the Chapter Officers and Directors identified in the Chapter Bylaws.

CGFM: The Certified Government Financial Manager® designation promoted by the AGA.

Chapter: AGA Guam Chapter, Inc., doing business as AGA Guam Chapter.

Travel: Travel includes all pre-approved expenses, including but not limited to mileage, parking, lodging, and other associated expenses. Expenses for travel shall be under established guidelines, rates for meals, and other authorized reimbursable items pre-approved by the chapter. The chapter will NOT reimburse a member for violations of law (e.g. moving vehicle citations, parking tickets, etc.).

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I. Chapter Executive Committee

Description

The Chapter Executive Committee (CEC) comprises the Chapter's Officers and Directors. The Chapter President serves as the CEC's presiding officer. The CEC is responsible for all the Chapter's business and may present recommendations to the Chapter for action. The CEC has primary authority over any Chapter committee.

Duties

Position descriptions are maintained for each CEC position identified in the Chapter Bylaws and are presented in Appendix 1 of this Policies and Procedures Manual. They are consistent with all applicable Bylaws and Policies and Procedures and summarize the duties and responsibilities of each officer and director.

Expectations

It is expected that CEC members will:

1. Always respect one another.
2. Act honestly, in good faith, in an informed manner, and in the best interests of the Chapter.
3. Avoid conflicts of interest.
4. Pursue the Chapter's purpose & mission and adhere to the policies adopted by the CEC.
5. Be informed about and support the programs and mission of AGA.
6. Attend CEC meetings and chapter functions; collaborate with CEC peers; maintain contact with AGA national leadership and staff as needed.
7. Make a personal commitment of time and resources to the Chapter.
8. Promote the Chapter and membership.
9. Carry out their fiduciary responsibilities by reviewing the chapter's monthly financial statements.

Resignations

A CEC member may resign his/her leadership position if unable to perform the tasks required of the position. A written resignation must be submitted to the Chapter President. The Chapter President will be responsible for notifying affected leaders and the Nominating Committee if necessary to fill the vacancy. Filling of vacancies must be completed per Article VIII of the Chapter Bylaws.

Removal

CEC members may be removed with cause by a vote of two-thirds (2/3) of the voting CEC members in accordance with Article VI, Section 4 of the Chapter Bylaws.

Records

Each CEC Member is responsible for maintaining the records in their respective areas. Each year, Chapter officers may accumulate considerable correspondence and other material. Before the conclusion of the Chapter year, each outgoing and incoming officer should jointly review the files, retaining materials of future or permanent value. Electronic record retention is highly encouraged. The Chapter website can also serve as a repository for some of the Chapter's records.

In general, the records that should be maintained permanently include:

a) Membership records
b) Chapter minutes
c) Chapter policy and procedures manual
d) List of chapter officers
e) National Office memoranda
f) Chapter recognition reports
g) Annual Chapter Strategic Plan
h) Annual Chapter history/report
i) Monthly Chapter newsletters
j) Citizen-Centric Report/Annual Report

Financial Records Retention. Chapter financial records, including financial statements, audit reports, tax returns, and supporting financial documentation, shall be retained for at least five (5) years. These records shall be transferred to the incoming Treasurer as part of the annual transition of Chapter records.

II. Nominations and Elections

Call for Nominations
The Nominating Committee will call for nominations by November 1st, and nominations/submissions of interest are due by January 1st.

Nominating Committee
The Nominating Committee shall consist of five (5) members: the President-Elect and four Past Chapter Presidents appointed by the Chapter President, including the Immediate Past Chapter President. One of the four Past Chapter Presidents shall be appointed by the Chapter President as the Nominating Committee Director and shall serve as Chair of the Nominating Committee. A Chapter member seeking an elected Officer position is ineligible to serve on the Nominating Committee.

Selection of Officer Slate
The Nominating Committee shall review the nominations received and identify eligible nominees for President-Elect, Treasurer-Elect, and Secretary after the January 1 nomination deadline and in sufficient time to present the proposed slate to the membership before the election. All nominees must indicate their willingness to serve if elected.

National Council of Chapters (NCC) Representative Appointment
The CEC shall appoint the NCC Representative. Nominees must be Past Presidents of the Chapter.

On November 1, the Chapter President shall seek nominations from the CEC for the NCC Representative position. By December 15, the Nominating Committee shall verify that nominees meet all eligibility requirements. All nominees must indicate their willingness to serve.

By January 31, the Nominating Committee shall submit the slate of eligible nominees to the Chapter President.
At the February CEC meeting, the Chapter President shall present the nominees to the CEC for a vote. The nominee receiving a majority vote of the voting CEC members present at a meeting where a quorum is established shall be appointed NCC Representative.

The NCC Representative may serve no more than two consecutive terms.

Independent Nominations
After the Nominating Committee presents to the membership the proposed slate of candidates for President-Elect, Treasurer-Elect, and Secretary, Chapter members may submit independent nominations for any of these positions. Such nominations, which will be included on the ballot, must reflect the individual's willingness to serve and must be filed with the Chapter President-Elect at least one week prior to the scheduled election.

Elections
An election is required when there is a contest for an Officer position. The Chapter members shall cast the votes at a general membership meeting after February 15 and no later than April 30 or within a time frame determined by the Chapter Bylaws and Procedures Committee. Ballots will be prepared in such form as the Chapter's Bylaws and Procedures Committee may designate.

Results of elections shall be tabulated as designated by the Chapter's Bylaws and Procedures Committee, which shall certify the results to the Chapter President no later than May 15. A Bylaws and Procedures committee member whose name appears on the ballot should recuse himself or herself from the tabulation of election results. When there is no contest for an elective office, the Bylaws and Procedures Committee shall certify the election to the Chapter President without a ballot. Chapter Officers and Directors shall take office on July 1 each year.

Eligibility

A member must be in good standing to be eligible for office as President-elect, Treasurer-elect, and Secretary. The Chapter Nominating Committee shall ensure that the professional backgrounds of the President-elect, Treasurer-elect, and Secretary are commensurate with the duties of these positions.

Campaigning

Campaigning by candidates for elective office is not permitted.

Vacancies

President Vacancy: In the event of a vacancy in the office of President, the President-Elect shall succeed to the office of President.

Treasurer Vacancy: In the event of a vacancy in the office of Treasurer, the Treasurer-Elect shall succeed to the office of Treasurer.

President-Elect, Treasurer-Elect, or Secretary Vacancy: If a vacancy occurs before the term is completed, the current Nominating Committee shall convene and identify a nominee for the vacant position in accordance with procedures established by the CEC. Such procedures shall provide for independent nominations and a special election, if necessary.

Director Vacancy: In the event of a vacancy in a Director position before the term is completed, the Chapter President shall appoint a qualified Chapter member to serve the remainder of the unexpired term.

NCC Representative Vacancy: In the event of a vacancy in the NCC Representative position before the term is completed, the CEC shall appoint a qualified replacement to serve the remainder of the unexpired term.

III. Committees and Task Forces

Article IX of the Chapter Bylaws outlines the Chapter's Standing Committees. The Chapter President, upon ratification of the CEC, may establish additional committees and task forces. All committees are subject to the following policies.

Membership

(a) Except as otherwise provided in the Chapter Bylaws, the Chapter President appoints Chapter Directors of Standing Committees for a one-year term.

(b) The scope of responsibility and work assigned shall determine the number of members comprising committees and task forces.

(c) All members of committees or task forces must be members in good standing.

Terms of Office

(a) Members of committees shall be appointed for a one-year term. Members may be reappointed for additional terms.

(b) Nominating Committee members will serve a one-year term.

(c) Members of task forces shall be appointed for the duration of the task force.

Responsibilities

(a) The responsibilities of Chapter Directors shall be as specified in Appendix 1 of this Policies and Procedures Manual. Responsibilities of additional committees and task forces shall be established when they are created.

(b) The CEC shall communicate an annual request for member interest, seeking qualified members to serve on committees and task forces.

IV. Chapter Operations

Dues

The CEC sets annual chapter dues by a two-thirds (2/3) vote pursuant to Article XII of the Chapter Bylaws. This information must be reported to the National Office before December 1. The National Office collects chapter dues and remits them to the chapters regularly.

Meetings

Chapter membership meetings are generally held once a month. The cost for in-person meetings is $30.00 for AGA/GSCPA members, $45.00 for non-members, and $25.00 for Junior Accountants Association and Association of Junior Accountants members. The cost for virtual meetings is $5.00 for AGA/GSCPA members and JAS/AGA student members, and $15.00 for non-members. These rates are adjusted as appropriate and must be approved by the CEC.

The Programs Director or a CEC member will communicate with guests to thank them for attending the meeting, direct them to the website for more information to introduce them to AGA, and see if there are any questions about AGA that they can answer.

Chapter Event Attendance Policy

The event attendance policy for officers and event organizers is as follows:

- The president (or president-elect) and the sponsoring committee are encouraged to attend each Chapter event and may do so without paying for it out of personal funds.
- If the president cannot attend a Chapter event, he or she may designate another Chapter officer or director to attend as their representative without having to pay for it out of personal funds.
- The event organizers (two maximum) directly responsible for the Chapter event will be encouraged to attend and may do so without paying for it out of personal funds.

All beneficiaries of this policy are encouraged to first seek financial support from their employers whenever possible. For the purposes of this policy, Chapter events include regular Chapter-sponsored training (including co-sponsored events), membership promotion events, social functions, awards and recognition functions, or other similar Chapter events.

Year-Ends

- **Fiscal Year**
  The Chapter's fiscal year shall end at the close of business on the 30th day of June of each year.

- **Membership Year**
  AGA's membership year shall end at the close of business on the 31st of March each year.

- **Recognition Year**
  AGA's recognition year shall end at the close of business on the 31st day of May each year.

- **Leadership/Program Year**
  AGA's leadership/program year shall end at the close of business on the 30th day of June each year.

Schedule of Chapter Reports and Forms

Internal Reports and Forms

Reports and Forms	Officer or Director Responsible	Due Date
Chapter Annual Budget	Treasurer and President	By end of July
Chapter Strategic Plan	President	By end of August
Chapter Recognition Program Items Achievements in Chapter Excellence (ACE)	All	Various; listed in Chapter Recognition Program

External Reports and Forms

Reports and Forms	Officer or Director Responsible	Due Date
Annual corporate report filed with Department of Revenue and Taxation (DRT)	Treasurer	NLT September 1
Annual Information Return for Tax Exempt Persons filed with DRT	Treasurer	September 30 *(90 days after FYE)*
Federal Form 990 filed with the DRT	Treasurer	September 30 *(3 months after FYE)*
1099-MISC filed with the DRT	Treasurer	January 31
Chapter Annual Budget	Treasurer and President	By end of July
Chapter Strategic Plan	President	By end of August
Chapter Recognition Program Items Achievements in Chapter Excellence (ACE)	All	Various; listed in Chapter Recognition Program

Communications

Communication to members may be disseminated in writing or electronically (e.g. website, email).

V. Trainings/Conferences

Training

Chapter-sponsored trainings are held at least twice a year as determined by the Education Director. The cost for the training is kept at a minimum so the Chapter can provide quality CPE at an affordable cost.

LEAD! Chapter Executive Committee Leadership Training

1. The President-Elect will attend LEAD, which AGA sponsors.
2. The CEC will vote to determine the 2nd CEC member to attend this training.

Raffle for AGA National PDT

This policy aims to establish a fair and reasonable process for determining eligibility for the annual raffle to send members to participate in the Professional Development Training (PDT) held each year by the National AGA at full or partial chapter expense (sponsorship). Attendance at trainings is intended to advance chapter leadership skills, increase knowledge, expand resources, and recognize chapter members for their contributions and achievements.

1. **Eligibility.** The following are the eligibility requirements for the raffle.
   a) Must be an AGA member in good standing.
   b) Must attend (sign in) at least 8 of the 10 meetings during the program year (July 1 to June 30) and before the drawing, and must be a member for the 8 eligible meetings.
   c) Volunteer time in at least two AGA-sponsored community activities, i.e., Salvation Army Bell Ringing, Kamelen Karidat Soup Kitchen, annual AGA 5k run/walk/wheel, etc.

2. **Ineligibility.** A member who attended the Professional Development Training at the Chapter expense from the previous year will not be eligible for the raffle in the following year.

3. **Exceptions.** Exceptions to the meeting attendance requirement will be considered if the member is off-island for work-related activities or medical purposes. For work-related absences, the member must be engaged in official business within two days of the meeting date. A maximum of two excused absences will be allowed in any one-year period. Excused absences must be coordinated with the Membership Director.

4. **Time of Drawing**. The drawing will be held each year at the general membership meeting two months before the month of the national conference. The drawing usually takes place in April or May. For example, if the national conference is to be held July 7- 10 of a year, the drawing will be held at the general membership meeting for the month of May. If the conference is to be held June 28-30, the drawing will be held in the month of April. If conference dates overlap two months, the date of the preconference activities will determine the month the drawing is held.

5. **Responsibility.** The Membership Director will be responsible for tracking attendance and maintaining a listing of eligible members. The listing of potentially eligible persons shall be announced at the two general membership meetings preceding the drawing date.

6. **Available Funding.** After reviewing the Chapter's financial position, the CEC will determine the number of members to attend the PDT at least three months before the PDT. The order of funding shall be as follows:

a) The President's attendance to represent the Chapter at the national board meeting.
b) PDT attendance for membership raffle(s)
c) Any member receiving a national award
d) Additional attendance as determined by the CEC

For example, if the CEC determines that the Chapter can fund only one PDT attendance, the President will be the only attendee at the Chapter's expense. If the CEC determines that the Chapter can fund three, the President will attend, and a raffle will be held for two additional members to attend. Additional raffles for a first alternate and a second alternate will also be held if any member cannot attend the PDT. PDT attendance funded by the Chapter is not transferable.

7. **Amount.**
    a. The Chapter will pay for the PDT registration fee.
    b. The Chapter will pay for coach economy airfare for the most economical, direct route to the PDT. Members are encouraged to seek and avail of deals and discounts on travel to the PDT. Travelers should take all prudent steps to take advantage of any deals or discounts on travel to the conference destination. Members who purchase their airfare for an alternate flight plan will only be reimbursed for the most economical, direct route for airfare. In such instances, the member will be reimbursed based on an itinerary with estimated costs for airfare at the most economical, direct route to the PDT.
    c. Although the Chapter will attempt to obtain as many hotel scholarships (from AGA National) as possible, when scholarships are not available, the Chapter will pay for lodging, preferably at the PDT site. The Chapter will pay for the night preceding the pre-conference courses (usually on a Sunday) and the last night of the PDT (usually a Wednesday).
    d. The Chapter will provide a per diem of $25 per day for meals and incidental expenses. Receipts are not required for the per diem.
    e. The Chapter will reimburse ground transportation costs from the airport to the hotel upon arrival and from the hotel to the airport upon departure. Reimbursement must be supported by receipts.
    f. The Chapter will bear no other costs.

8. **Trip Report**. Members who travel at Chapter expense are expected to attend all available CPE opportunities and will be expected to provide a thoughtful, verbal report at the first general membership meeting following the member's return from the PDT. An expense report and CPE report must be submitted to the Chapter Treasurer within 30 days of the conference date. Members will be subject to absorbing all costs if required reports are not completed and required CPEs are not obtained unless unforeseen circumstances occur (e.g., flight canceled, natural disasters, etc.).

9. **Maximizing Training Opportunities**. Because the opportunities for receiving quality training on the island are so limited, members who travel at Chapter expense are strongly encouraged to maximize the benefit of these training opportunities by attending the pre-conference courses and the full complement of courses offered by AGA National.

10. **Finality**. The raffle results are final and will not be subject to appeal for any reason.

VI. CGFM Preparation & Program

Certification is a critical part of the AGA mission and a significant organizational focus. The Certified Government Financial Manager (CGFM®) is a credential conferred upon government financial professionals who fulfill education and experience requirements and pass a three-part examination. The examination includes material covering a wide range of federal, state, and local topics.

The purpose of this policy is to guide the Chapter's CGFM certification, programs, scholarships, and initiatives available for members actively pursuing the CGFM designation. The Chapter has been committed and continues to promote and market the CGFM designation to Government of Guam professionals in accounting, auditing, financial reporting, internal controls and budgeting, and academia. Initiatives presented in this policy are available to AGA Members. AGA Members are defined as AGA Guam Chapter Members or Guam students who are National Members.

The Director, or a designee of the Certification Committee is responsible for the promotion, execution, and updating of the CGFM scholarships and study guide loans policies and procedures. The Chapter recognizes this expense could discourage some members who might otherwise be interested in studying for the exam. To support members in this endeavor, the Chapter has instituted several scholarships and programs for members actively pursuing the CGFM designation.

A. CGFM Scholarship – Exams Reimbursement

Members can receive the registration fee plus the cost for each part of the CGFM exam (no more than three), personally borne by the applicant. Below are the CGFM Scholarship requirements:

1. Must be an AGA Member upon completion and passing of all three parts of the CGFM examination.
2. Must have personally paid the CGFM registration fee.
3. Must have personally paid all three parts of the CGFM examinations.
4. Must provide a copy of their *"My Path to CGFM"* to show and validate applicant's examination results for all three exams.
5. Must have passed all three parts of the CGFM exams within the applicant's "eligibility period."

**Note that the eligibility period to take the CGFM examinations expires 18 months from the date of CGFM application approval if you apply after January 1, 2020. If you registered for the CGFM program before January 1, 2020, your eligibility period is 3 years. If the eligibility period ends before an applicant passes all three examinations. they will need to reapply as a new candidate and pass all the examinations during their new eligibility period. This is the eligibility period applicable to all reimbursement scholarships.

**Extensions of eligibility may be granted to individuals who have passed at least one of the CGFM examinations before the end of his or her eligibility period. An extension will not establish a new eligibility period, but offers the candidate an additional 30-60 days to complete all of his or her exams. Extensions will not be granted to individuals who have not passed at least one of the CGFM examinations.

B. CGFM Review Exam Questions Reimbursement Scholarship

Members can be reimbursed for costs personally incurred. Scholarship for this reimbursement program will not exceed the cost for each of the three-part exam questions within the applicant's eligibility period. Below are the CGFM Review Exam Questions Reimbursement Scholarship requirements:

1. Must be an AGA Member upon request of the reimbursement.
2. Must show proof that the applicant applied for the CGFM Program.
3. Must have personally paid the CGFM Review Exam Questions.
4. Must provide a copy of their invoice when requesting the reimbursement.
5. No more than three review exam questions will be awarded within an applicant's eligibility period.

C. CGFM E-Book Study Guides Reimbursement Scholarship

Members can be reimbursed for costs personally incurred for their e-book CGFM study guides subscription. The CGFM e-book study guides are available online for up to six months. The guides can be viewed on- and offline and through the Bookshelf app. The scholarship will not exceed the cost for each of the three-part exam study guides within the applicant's eligibility period. Below are the CGFM -Book Study Guides Reimbursement Scholarship requirements:

1. Must be an AGA Member upon request of the reimbursement.
2. Must show proof that the applicant applied for the CGFM Program.
3. Must have personally paid for the CGFM E-book study guide subscription.
4. Must provide a copy of their invoice when requesting the reimbursement.
5. No more than three online study guides (access) will be reimbursed within an applicant's eligibility period.

D. Study Guides Loan Program

In furthering the committee’s goal to promote CGFM, the AGA Guam Chapter has purchased several study guides to help members prepare for the CGFM examinations. The Certification Committee members will monitor changes to the study guides and request to procure updated versions as necessary. The Certification Committee's Director or a designee will loan these study guides to AGA members desiring to take the examinations. Below are the requirements for this loan program:

1. Must be an AGA Member upon request for the study guides loan.
2. A borrower may only have one study guide checked out at any time.
3. Each study guide may be borrowed for a period of two (2) months. If the borrower desires an extension, they must request approval from the Certification Committee Director (or a designee). Extension request approval may be granted based on the number of requests from other members.
4. All borrowed study guides must be returned in the same condition they were loaned. If there is damage to a study guide, the borrower is responsible for payment for the damages, which is generally the replacement cost for the study guide material at the time of replacement.

E. CGFM Mentorship Program

Encourage members who signed up in the program to take the exams and attain their CGFM designation.

F. Study Groups

The committee can facilitate/coordinate a study group upon members' requests.

G. CGFM Program Eligibility Period

For those who registered into the program on January l, 2020, and thereafter, the eligibility period to take the CGFM examinations will expire 18 months from the date of the CGFM application approval. If you're registered into the CGFM program before January 1, 2020, your eligibility period is 3 years from your CGFM application approval date.

If your eligibility period ends before you pass all three examinations, you will need to reapply as a new candidate and pass all of the examinations during your new eligibility period. Extensions of eligibility may be granted to individuals who have passed at least one of the CGFM examinations before the end of his or her eligibility period. Extensions will not be granted to individuals who have not passed at least one of the CGFM examinations.

VII. Achievements in Chapter Excellence (ACE) Awards Program

The Achievements in Chapter Excellence (ACE) Awards program is designed to support, encourage, and promote AGA's mission and accomplishments, and provide best practices for a well-rounded chapter. ACE is designed to recognize a chapter's performance to a standard or benchmark linked to AGA's mission and comply with items critical to a chapter's success.

ACE prepares our Chapter President, officers, and directors for their leadership roles by providing a basis for drafting the Chapter's strategic plan and annual goals. Chapter officers and directors use ACE to plan the year's activities and events, prepare to meet the Chapter's needs, and position the Chapter for a successful year. ACE focuses on core areas for Chapter success, including:

- Membership engagement and growth
- Education, professional development, and networking
- Certification
- Communications
- Community Service
- Succession planning and leadership development

Early each calendar year, the AGA Chapter Services Manager will distribute the updated ACE program for the upcoming year and help chapters prepare. The Chapter Recognition Program Director coordinates the required program reporting with the support of the Chapter President-Elect, the Chapter President, and the NCC Representative. The Chapter President or a designee will be updated at each CEC meeting on its progress toward its goals.

VIII. Chapter Awards

The Chapter honors members and others for service to the Chapter and the government financial management profession. These awards are founded on leadership, accountability, transparency, and financial stewardship principles.

The tasks of the Awards Committee include but are not limited to the following:

- Collaborate and coordinate with the Chapter President and the CEC on the award program
- Provide input into the strategic plan and annual report relevant to the award program
- Develop a timeline to ensure National applications are submitted timely, and there is an appropriate amount of time for local awards
- To the maximum extent possible, participate in the AGA National Award Programs; consult the National website (www.agacgfm.org) regularly to keep up with updates and deadlines
- Whenever practical, use the National Award application form or develop a written application form with clear evaluation metrics
- For local awards, select an odd number of judges and collect both scores and rankings
- Announce the availability of applications, nominees, and winners in the Chapter Newsletter, website, email blasts, press releases, and social media accounts
- Encourage employers to recognize the nominees as well as the winners
- Review SOP annually and update as needed
- Review pertinent awards annually for applicability

Annual awards may include the following:

A. Local Chapter Awards

1. **The Professor John M. Phillips Excellence in Government Accountability Award:** This award recognizes a government professional who exemplifies and promotes excellence in government, outstanding leadership, high ethical standards, and innovative management procedures. It is named after Professor John M. Phillips, CGFM, CPA, MBA, for his contributions to advancing government accountability in the Pacific region. Professor Phillips was a charter member of the Chapter and a retired tenured professor of accounting at the University of Guam (UOG) after a 22-year career. Nominees and the winner will be recognized at the bi-annual GPDT or in the off-years in July or August. Former winners will be invited to participate in judging.
2. **Best Citizen-Centric Report Award:** In coordination with the Accountability Committee, this award recognizes outstanding Citizen-Centric Reports (CCRs) that meet the design elements cited in Public Law 30-127 and other factors. All government of Guam entities with a prepared CCR are eligible for this award GovGuam Agencies will also be encouraged to submit their CCRs to AGA National for a *Certificate of Excellence in Citizen-Centric Reporting*. The Accountability Committee will coordinate these awards. Awards will be presented annually in October or November.
3. **Best Government of Guam Website Award:** This award recognizes an outstanding government of Guam website that promotes transparency and accountability. Judging is determined by compliance with Public Law 28-57 and other factors. All government of Guam websites are eligible for this award. The Awards Committee or a designee by the Chapter President will coordinate these awards. Awards will be presented annually in October or November.

4. **Guam Chapter Service Award:** This award recognizes a CEC member whose participation is above and beyond the call of duty and for their outstanding service to further the objectives of the CEC and Chapter for matters that have positively impacted and improved Chapter operations. By majority vote, the CEC determines the recipient of the Chapter Service Award. Nominees and the winner will be recognized at the bi-annual GPDT or in the off-years in July or August.
5. **Guam Chapter Education Award:** This award recognizes a member who demonstrated an outstanding commitment to providing educational opportunities that promote the Chapter. The Education Committee will nominate the winner. The winner will be recognized at the bi-annual GPDT or off-years in July or August.
6. **Guam Chapter Community Service Award:** This award recognizes a member who demonstrated an outstanding commitment to volunteer community service projects.
7. **Guam Chapter Emerging Leader Award:** This award recognizes a member who demonstrated the skills to be an outstanding leader and has shown a commitment to improving Chapter operations. Nominees must have 5-10 years of work experience.
8. **Guam Chapter Agency Service Award:** This award recognizes outstanding support provided by an agency to the Chapter. Eligible agencies will have consistently made important contributions to support AGA's development and enhancement. All public agencies and private organizations are eligible for this award.
9. **Recognition of CEC Members and Committee Members:** At the discretion of the Chapter President, recognition awards may be presented to the CEC members and Directors.
10. **Special Recognition Award:** Members may be awarded special recognition for meritorious service to the Chapter and/or AGA. The CEC must approve the recipient.

B. National Leadership Awards

1. **Excellence in Government Leadership Award (state/local):** Honors state, local or tribal government professionals who exemplify and promote excellence in government financial management, outstanding leadership, high ethical standards and innovative management procedures. Recognizes cumulative achievements of individuals who throughout their public career have served as a role model for others and have consistently exhibited the highest personal and professional standards. Nominees must have been employed by the government at the time the work being recognized was perform. Nominees do not have to be members of AGA.
2. **William R. Snodgrass Distinguished Leadership Award (state):** Honors state government professionals who exemplify and promote excellence in government financial management and who have demonstrated outstanding leadership in enhancing sound financial management legislation, regulations, practices, policies and systems. Recognizes exceptional leadership that led to improved financial management practices, policies, systems or operations and individuals that have consistently exhibited the highest personal and professional standards. Nominees must have served in a state government position at the time of the recognized contribution. Nominees do not have to be members of AGA.

3. **Distinguished Local Government Leadership Award (local):** Honors local government professionals who exemplify and promote excellence in government financial management and who have demonstrated outstanding leadership in enhancing sound financial management legislation, regulations, practices, policies and systems. Recognizes exceptional leadership that led to improved financial management practices, policies, systems or operations and individuals that have consistently exhibited the highest personal and professional standards. Nominees must have served in a local government position at the time of the recognized contribution. Nominees do not have to be members of AGA.
4. **Private Sector Financial Excellence Award (private sector - state/local):** Honors financial executives in the private sector who exemplify and promote excellence in state or local government financial management, outstanding leadership, high ethical standards and innovative management techniques. Recognizes cumulative achievements of individuals who throughout their career have served as a role model for others and who have consistently exhibited personal and professional standards. Nominees must have been employed in the private sector at the time of the recognized contribution. Nominees do not have to be members of AGA.
5. **Eleanor Clark Diversity Leadership Award (public sector):** Presented to a public sector leader who has demonstrated excellence and results in promoting diversity, equity, and inclusion in their organization and/or has made a significant impact across a greater public sector population. The award is open to employees in federal, state, local, and tribal governments and academia and is intended to recognize premier leadership efforts in D.E. Nominees do not have to be members of AGA

C. Professional Development Training Awards

1. **Robert W. King Memorial Award:** Recognizes superior service that enhanced AGA's national prestige and stature. All AGA members are eligible, except for individuals serving on the National Governing Board or employees of AGA at the time the award is presented.
2. **Frank Greathouse Distinguished Leadership Award:** Recognizes superior service that enhanced AGA's national prestige and stature. All AGA members are eligible, except for individuals serving on the National Governing Board or employees of AGA at the time the award is presented.
3. **Einhorn-Gary Award:** Recognizes superior service that enhanced AGA's national prestige and stature. All AGA members are eligible, except for individuals serving on the National Governing Board or employees of AGA at the time the award is presented.
4. **Achievement of the Year Award:** Recognizes superior service that enhanced AGA's national prestige and stature. All AGA members are eligible, except for individuals serving on the National Governing Board or employees of AGA at the time the award is presented.
5. **Educator Award:** Recognizes leadership or outstanding achievement in developing, implementing, and improving financial management in government service in the past year. Nominees must have been employed in government service at the time the work being recognized was performed. Nominees do not have to be AGA members.
6. **Relmond P. Van Daniker Government Transparency Award:** Recognizes leadership or outstanding achievement in developing, implementing, and improving financial management in government service in the past year. Nominees must have been employed in government

service at the time the work being recognized was performed. Nominees do not have to be AGA members.

7. **Emerging Leader Award of Excellence:** Recognizes leadership or outstanding achievement in developing, implementing, and improving financial management in government service in the past year. Nominees must have been employed in government service at the time the work being recognized was performed. Nominees do not have to be AGA members.

D. Other National Awards

1. **Achievement in Chapter Excellence (ACE) Award:** The Achievements in Chapter Excellence (ACE) Awards Program recognizes individual chapter performance and provides a standard by which each AGA chapter maintains a well-rounded operation for the professional growth of its members. Details about this program are contained in the AGA publication titled, Achievements in Chapter Excellence (ACE) Awards Support. Find out more at chapters@agacgfm.org.
2. **Volunteer of the Year Award:** AGA's National President presents an annual Volunteer of the Year Award to one member from each chapter, recognizing significant service to a chapter. Chapters may nominate one individual each year by May 31.
3. **Membership Awards:** Recognizes leadership or outstanding achievement in developing, implementing, and improving financial management in government service in the past year. Nominees must have been employed in government service at the time the work being recognized was performed. Nominees do not have to be AGA members.
4. **Chapter Communications Award:** The annual chapter communications award is designed to recognize the outstanding efforts of AGA's chapter communicators. Entries for each contest are judged by a panel of staff and volunteers, who choose one first place award recipient in each chapter group. Awards are presented every year during the PDT. All chapters are encouraged to participate. Award details and the submission form are available here. For more information, contact chapters@agacgfm.org.

The following timeline can be used as a guide to plan for the Program Year (July-June)

Month	Award
July / August	If Guam Professional Development Training Year, awards presented at Conference ▪ Professor John M Phillips Excellence in Government ▪ Best Government of Guam Website ▪ Guam Chapter Service Award ▪ Guam Chapter Education Award ▪ Guam Chapter Community Service Award ▪ Guam Chapter Agency Service Award
October – December	National Leadership Awards presented at the National Leadership Training ▪ Excellence in Government Leadership Award ▪ William R Snodgrass Distinguished Leadership Award ▪ Distinguished Local Government Leadership Award ▪ Private Sector Financial Excellence Award ▪ Eleanor Clark Diversity Leadership Award

Month	Award
October / November	Best Citizen-Centric Report Awards
January – March	National Professional Development Training Awards of Distinction ▪ Robert W. King Memorial Award ▪ Frank Greathouse Distinguished Leadership Award ▪ Einhorn-Gary Award ▪ Achievement of the Year Award ▪ Educator Award ▪ Relmond P. Van Daniker Government Transparency Award ▪ Emerging Leader Award of Excellence ▪ Chapter Communications Award ▪ Achievements in Chapter Excellence (ACE) Awards
May	National Volunteer of the Year (also Chapter Award)
June	AGA Guam Chapter President's Awards

IX. Scholarships

The Chapter provides academic scholarships to business administration or public administration students. The Scholarship Director coordinates these scholarships with the Chapter President and the CEC. The scholarships are funded annually through the Chapter's budget approved by the CEC. The Scholarship Director prepares the application and criteria for the awards.

The Scholarship Committee's main objective is to promote the Chapter's local scholarships and the AGA National Chapter's scholarships to students from UOG and GCC. This includes working closely with the Communications – Website and Communications – Newsletter committees to share the scholarship information and application as they become available. The Scholarship Committee may also collaborate with the Young Professionals Committee and CGFM/Professional Certification Committee to promote the program at least once a year to student organizations at UOG and GCC.

The Scholarship Director and Co-Director are responsible for the promotion, execution, and updating of the application and criteria for the awards at the start of every Fall and Spring semester for the University of Guam (UOG) and Guam Community College (GCC) and updating the related policies and procedures.

Local Scholarships

1. **Herminia Dierking Scholarship Program –University of Guam (UOG)**

   The Herminia Dierking Scholarship program is sponsored and funded jointly by the Chapter and private sector contributors in recognition of the achievements of the late Herminia H. Dierking, a Legislator, Educator, Humanitarian, Past President of the Chapter, Past Regional Vice President of AGA Pacific Rim, and a past recipient of the AGA National Chapter Service award.

   At least two (2) undergraduate students per semester will be awarded based on the amount outlined in the CEC approved budget. If no applicants are received under the AGA

Guam Chapter Scholarship, additional student(s) may be awarded, subject to the availability of funds.

Awards will be issued to UOG to offset the cost of tuition, fees, and books. Any remaining balance will be given to the award winner by UOG. The Herminia Dierking Scholarship requirements are:

i. Applicant must be a full-time (12 credits minimum) incoming Junior or Senior enrolled in the UOG School of Business and Public Administration with a major in Accounting, Business Administration, or Public Administration.
ii. Applicant must have a minimum Grade Point Average (GPA) of 3.0 as of the preceding semester.
iii. Applicant must submit an essay in response to the essay question of choice posed by the Scholarship Committee. Essay questions are generally related to promoting accountability and transparency in the government but are subject to change based on the current program year's theme.
iv. Award winners must participate in at least one AGA community service project.
v. Past scholarship recipients are not eligible.

2. AGA Guam Chapter Scholarship - Guam Community College (GCC)

The AGA Guam Chapter Scholarship program is sponsored and funded jointly by the Chapter and Private sector contributors to advance government accountability and transparency at all government levels by reaching out to all accountability professionals, from Accounting Technicians to Accountants.

At least two (2) undergraduate students per semester will be awarded based on the amount outlined in the CEC approved budget. If no applicants are received under the Herminia Dierking Scholarship Program, additional student(s) may be awarded, subject to the availability of funds.

Awards will be issued to GCC to offset the cost of tuition, fees, and books. Any remaining balance will be given to the award winner by GCC. The AGA Guam Chapter Scholarship requirements are:

i. Applicant must be a part-time or full-time student and have completed at least 24 credit hours toward the Associate's Degree in Accounting, Office Technology, or Supervision & Management at GCC.
ii. Applicant must have a minimum Grade Point Average (G.P.A.) of 3.0 as of the preceding semester.
iii. Applicant must submit an essay in response to the essay question of choice posed by the Scholarship Committee. Essay questions are generally related to promoting accountability and transparency in the government environment but are subject to change based on current themes.
iv. Award winners must participate in at least one AGA community service project.
v. Past scholarship recipients are not eligible.

Other Scholarships

Other scholarships that are available and may be promoted by the chapter includes the CGFM

scholarships, National Scholarships, and Education Scholarships.

1. **CGFM Scholarships.** The Chapter aims to promote the CGFM as the certification of choice for government accountability professionals. Scholarship applicants can receive reimbursements for the CGFM exam registration fee and the costs for each part of the CGFM exams. The scholarship program may also provide study materials, practice exams, and participate in study groups. Refer to SOP-03 (CGFM Certification Programs, Testing, and Reimbursement Scholarships) for more information on this program.

2. **National Scholarships.** The AGA National Chapter also offers national academic scholarships, which vary by eligibility (e.g., rising college freshman, undergraduate students, graduate students, and community service). The Scholarship Director, Co-Director, and Chapter Executive Committee members may assist eligible students who wish to apply.

3. **Education Scholarships.** The Chapter may offer scholarships for members to attend various training events such as the Guam Professional Development Conference, AGA National Professional Development Training (PDT), and others. The Education Director will coordinate these scholarships as necessary and recommend them to the Chapter President and CEC for approval.

Other scholarships may be awarded to members for membership fees and training costs as determined by the Chapter President and CEC, subject to funding availability.

Scholarship Screening Procedures

The Scholarship Director and Co-Director must provide the updated scholarship application form and information sheets to the Chapter Officers for review and approval before transmitting to the respective schools' financial aid offices. The scholarship applications should be available at least one month before their due dates. Applications will be received and pre-screened by the financial aid offices and should be forwarded to the Scholarship Committee one week after the due date.

The Scholarship Director will select a panel of five CEC members to evaluate all applications based on an established rubric. If the number of applicants received equals the number of available awards, the committee may consist of three CEC members: The Director, Co-Director, and one CEC member, to ensure that the relevant criteria have been met. The Director and Co-Director will formally notify all award winners no later than two weeks following the due date. The Director and Co-Director will also send non-selection letters to applicants who were not selected. If there is no Co-Director, another CEC member will be chosen.

X. Financial Controls & Guidance

The Treasurer is the custodian of the chapter funds and is responsible for chapter financial records and reports, including maintenance of adequate records of all transactions involving chapter funds.

- The AGA fiscal and program year runs from July 1st through June 30th.
- Official name: AGA Guam Chapter
- Employee Identification Number (EIN) is 96-0065694.
- Mailing address: 223 W Chalan Santo Papa #1124, Hagåtña, Guam 96932.
- Website: https://www.agaguamchapter.org
- QuickBooks manages the AGA transactions, and the Treasurer should become familiar with its functions.
- Approximately 15 hours a month is required to fulfill the Treasurer's duties.
- Funds are deposited to the AGA account at the Bank of Guam. One savings account is held at Coast 360 Federal Credit Union.
- There are three funds maintained:
    1. ***Community Service Fund*** to account for community service activities
    2. ***Professional Development Fund*** to account for educational activities
    3. ***Chapter Fund*** to account for all other activities

Monthly Requirements

A. Financial Statements

The monthly financial statements (previous month) are prepared preferably after reconciling the bank statement. The financials are:

- Sent to each CEC member before the monthly CEC meeting for review and discussion.
- Distributed to the members at the monthly membership meeting.
- Sent to Communications Chair to post on AGA website.
- The Chapter Fund has a minimum cash balance target of $30,000. The Treasurer shall notify the CEC when the balance is expected to fall below this target.

B. Disbursements

- All payments are made by check. No cash payments from the Chapter account will be made. Reimbursements are processed as quickly as practicable.
- Prepare requested check disbursements with disbursement voucher and appropriate supporting documentation. Most documentation is maintained electronically.
- Chapter checks require two signatures which signify approval of the disbursement. The two signors must sign after reviewing supporting documentation.
- Checks cannot be signed by a payee.

C. Check AGA Post Office Box 1124 at Agana Post Office a minimum of once a month for bank statement. Check more often if possible to ensure timely receipt of payments and other notices.

D. Maintain monthly chapter meeting attendance sheets, reconcile to cash collected, and deposit the next day or as soon as possible at the Chapter's operating account. Email copy of attendance sheet to Membership Chair and Secretary for attendance tracking.

Annual Requirements

A. Annual Reports

Several reports are required to be filed with the Department of Revenue and Taxation.

September 1:	File Annual Report at DRT's Business License Branch.	18 GCA §4304
September 30:	File Annual Information Return for Tax Exempt Persons at DRT's Business License Branch (90 days after fiscal year).	
September 30:	File Form 990-N (if organization's gross receipt of $50,000 or less) or Form 990-EZ if gross receipts less than $200,000 and total assets less than $500,000 at DRT's Income Tax Branch (90 days after fiscal year).	
January 31:	Form 1099 MISC	

B. Signatory Card

Update signatory cards for bank accounts at the beginning of the fiscal year (July). Signatories are the President, President-Elect, Immediate Past President, Treasurer, Treasurer-Elect, and Secretary. Obtain and submit the following to the bank:

1. Copy of officers' identification.
2. Officers' signatures on card
3. Meeting minutes declaring signatories

C. Maintain electronic documentation, if possible

Maintaining hard copies becomes cumbersome for space requirements since the Chapter does not have a static permanent office.

Financial & Budgetary Controls

A. The Budget and Finance Committee

This committee administers the financial affairs of the chapter, including but not limited to:

- Collaborate and coordinate with the Treasurer to develop budget recommendations for the CEC.
- Provide recommendations to the CEC on chapter investments and depository chapter funds.
- Oversee the chapter's funds.
- Coordinate the Chapter's annual audit.
- Develop a long-range strategic financial plan for the CEC's consideration.

B. Annual Budget and Earmarks & Discretionary Spending by the President

After the initial fiscal year CEC meeting, update earmarks from the budget approved by CEC. The earmarks serve as approvals by the CEC to obligate funds for specific purposes.

The President may use discretionary authority spending. The policy sets forth the rules for discretionary spending during the year on the part of the President of the Chapter. The CEC recognizes that there may be some occasions wherein a small spending decision may need to be made within a time frame that does not allow for deliberation by the entire body. The Chapter

President is authorized to spend up to $250.00 per event, not to exceed $1,000 per Program Year, for unplanned costs without authorization from the Chapter Executive Committee. The President will report these expenditures as funds are expended at the next CEC meeting.

The authorization extends to expenditures that the President deems prudent and in the best interests of the Chapter. Examples of the types of expenditures that would be authorized are as follows:

1. A decision to hold a dinner meeting for the purpose of rewarding committee members at the end of a project and to hold a lessons learned meeting to plan for a future event;
2. Hosting a dinner for the Chapter's dignitaries or trainers visiting the island to build up the local chapter or enable the achievement of Chapter goals and objectives;
3. Hosting a meal with donors or potential donors; and/or
4. Applicable expenditures deemed necessary to carry out the goals and objectives of the Chapter.

The list above is not meant to be exhaustive but a representation of examples of costs that may be incurred. The CEC recognizes that the President must be allowed to exercise his best discretion prudently when unplanned events arise. While these expenses are not subject to CEC approval, the Treasurer shall perform a general review of the receipts to document the benefit of such expenses and to ensure mathematical accuracy of voucher/s submitted for reimbursement.

C. Administrative Fee for the Chapter

This sets forth the policy for an administrative fee to be assessed on AGA activities generated by funds. The CEC has determined that the Chapter Fund should have sufficient funding to cover the costs of luncheons and other general costs incurred by the Chapter.

The chapter has subsidized the Chapter, Junior Accountants Society (JAS), and Association of Junior Accountants (AJA) member luncheon costs for the monthly general membership meetings. This required the Treasurer to request periodic transfers from the Community Service or the Professional Development funds to the Chapter Fund. The Chapter desires to maintain sufficient funds to minimize the frequency of transfers to/from the said funds. In addition, the Chapter generates income through several activities (annual 5K, training sessions, bi-annual conferences, etc.). This procedure applies only to the person holding the office of Treasurer of the Chapter.

The policy of the CEC is that 10% of the net proceeds of all revenue-generating activities (i.e., annual 5K, training sessions, bi-annual conferences, etc.) be transferred to the Chapter Fund as an administrative fee. This administrative fee is intended to cover the general expenses of the Chapter, such as and not limited to luncheon meeting subsidies.

D. Minimum Cash Policy Standard

This policy establishes a minimum cash balance target. The CEC has determined that sufficient funds should be kept on hand to ensure there is always sufficient cash on hand to ensure the Chapter can carry out its core functions. The Chapter desires to maintain a minimum cash balance that will enable the chapter to continue to make commitments for the training and

conference events. This procedure applies only to the person holding the office of Treasurer of the Chapter.

The policy of the CEC is that the chapter fund account balance minimum target be set at $30,000. Under normal conditions, CEC members should make their best efforts to keep the minimum balance at or above this level to facilitate the ongoing operations of the Chapter Fund. The balance is expected to drop below this level when conference expenses are incurred prior to the receipt of significant revenues.

XI. Appendix 1: Chapter Executive Committee Position Descriptions

Chapter President

The Chapter President is responsible for leading and directing the Chapter through its various programs and events to maintain a robust and viable Chapter and lay the foundation for its future. The Chapter President should create an atmosphere encouraging Chapter Directors and members to plan and participate in the current year's activities. The President's managerial responsibility includes:

1. Adhering to the National and Chapter bylaws, as well as resolutions and rules regulating the administration of the chapter.
2. Keeping the National office fully informed about chapter activities.
3. Calling membership meetings as prescribed in the chapter bylaws or as deemed necessary and presiding at these meetings.
4. Appointing Directors, as prescribed in the Chapter Bylaws.
5. Serving as an ex-officio member of all committees.
6. Supporting the timely completion of the Chapter Officer election process in accordance with the Chapter Bylaws and Policies and Procedures.
7. Championing the AGA and chapter with employers, colleges and universities, the media, etc.
8. Ensuring that the Chapter is registered with the State Board of Accountancy (where required) to offer CPEs.
9. Revising or affirming the Chapter's mission, vision, and strategies for the program year.
10. Participating in national or regional leadership training activities.
11. Coordinating with other local chapters (AGA or otherwise) to partner for events or training.
12. Preparing the agenda of matters to be covered.
13. Issuing (email) notices of meetings.
14. Presiding at meetings of the CEC following Robert's Rules of Order.
15. Reviewing and approving, with the CEC, the operating plans and budget for the year.
16. Ensuring the Chapter minutes are reviewed and approved by the CEC and published on the website.
17. Establishing the monthly CEC meeting dates, times, and locations for the year and notifying the general membership of the meetings to discuss chapter business.
18. Preparing the chapter officers' directory for distribution to the chapter officers and national office.
19. Preparing the president's message for inclusion in the newsletter and website.

Chapter President-Elect

The Chapter President-Elect assists the Chapter President and becomes familiar with the Chapter's operations to be an effective leader the following year. Duties include:

1. Participating in AGA's annual volunteer leader training (Lead!).
2. Assisting the Chapter President, other officers, and CEC members in their duties.
3. Accepting assigned specific functions from the Chapter President, including assisting with ACE program information.
4. Serving as a member of the Nominating Committee and assisting with the nomination process for the elected Officer positions of President-Elect, Treasurer-Elect, and Secretary.
5. Serving in the President's absence in monthly meetings or kicking off education events.

6. Meeting with the following year's CEC no later than May before the beginning of their presidential term to organize, set priorities for the coming year, decide on the necessary committee structure, and set a timeline for developing the operating plans and budget for the upcoming year.

If the President's position becomes vacant, the President-Elect shall succeed to the office of Chapter President in accordance with the Chapter Bylaws.

Chapter Immediate Past President

The Immediate Past President is an important member of the CEC who can:

1. Guide the Chapter President.
2. Offer continuity in Chapter governance.
3. Serve as a special projects leader or chair of a designated task force.
4. Help identify future Chapter leaders.
5. Help promote the Chapter to employers.
6. Function as a liaison with other associations and organizations, academia, etc.

Chapter Treasurer

The Chapter Treasurer is the custodian of Chapter funds and is responsible for Chapter financial records and reports, including maintaining adequate records of all transactions involving Chapter funds. Duties include:

1. Advising the CEC of how the Chapter's finances should be managed to ensure proper cash flow and long-term financial stability.
2. Preparing the Chapter's annual consolidated budget.
3. Promptly depositing all Chapter receipts in a bank account maintained in the Chapter's name.
4. Making disbursements from the Chapter account only on behalf of the Chapter and supported by appropriate documentation.
5. Presenting a financial report to the CEC at least once a month.
6. Recording revenues for all Chapter activities forwarded by the responsible committee and paying any expenses for these functions.
7. Determining if the Chapter is required to file an IRS Form 990 or Form 990EZ.
8. Making the Chapter's books and records available to the CEC upon request and for the Chapter's annual audit or review.

Guidance can also be found in the Chapter Treasurer's Handbook published by National AGA and on their website, www.agacgfm.org, under the "Chapter Resources".

Chapter Treasurer-Elect

The Treasurer-Elect assists the Treasurer in their duties and is responsible for becoming familiar with the Chapter's operations and preparing to become an effective Treasurer in the following year. The Treasurer-Elect serves a one-year term before becoming the Chapter Treasurer. If the Treasurer's position becomes vacant, the Treasurer-Elect shall succeed to the office of Chapter Treasurer in accordance with the Chapter Bylaws.

Chapter Secretary

The Chapter secretary maintains an official record of the CEC meetings, Chapter membership meetings, and other Chapter business. Duties include:

1. Keeping a record of attendance.
2. Preparing accurate minutes.
3. Obtaining approval of the minutes.
4. Ensuring the minutes are published on the Chapter website.
5. Serving as custodian of Chapter letterhead and official documents (including all digital data).

The Secretary can be both a recording and corresponding secretary for the Chapter.

Accountability Director

The Accountability Director is responsible for promoting and supporting the Citizen-Centric Reporting initiative within the Chapter and the government entities in our area. The Accountability Director is also responsible for the following:

1. Complete and issue the Chapter's Citizen-Centric Report (CCR) no later than September 30th.
2. Coordinate with the Communication Director to distribute the Chapter's CCR to members and to post on the Chapter's website.
3. Coordinate with the Communications Director (Newsletter) to include the CCR in the chapter newsletter.
4. Present the Chapter's CCR to the membership during a General Membership meeting.
5. Submit the Chapter's CCR to the AGA's Certificate of Excellence in CCR program.
6. Coordinate with the Guam Office of Public Accountability (OPA) to issue reminder notices to government agencies about Public Law 30-127, which requires GovGuam agencies to prepare their CCRs no later than sixty (60) calendar days after OPA has released their independent audit reports.
7. Coordinate with OPA in monitoring GovGuam agencies' compliance with Public Law 30- 127.
8. Provide GovGuam agencies with guidelines for preparing their CCRs.
9. Coordinate the "Best Citizen-Centric Report Awards" contest to recognize outstanding CCRs that met Public Law 30-127's timeline for submission, content guidelines, and design guidelines.
10. Encourage and assist at least 10 GovGuam agencies in submitting their CCR to the AGA National's Certificate of Excellence in CCR program.

Awards Director

The Awards Director is responsible for administering the Chapter's local awards program and AGA's National Awards. The Chapter awards program recognizes individuals and organizations that have contributed to the Chapter or its goals. It is an opportunity for the recipients to be recognized by their peers. Other duties include:

1. Soliciting nominations for the chapter awards.
2. Organizing and chairing the awards committee meeting to select the recipients.
3. Obtaining award plaques or certificates.
4. Planning the award ceremony, which may be included as part of a chapter education event, a chapter program event, a chapter meeting, or an evening social event.

Bylaws & Procedures Director

The Bylaws and Procedures Director is responsible for ensuring Chapter bylaws are consistent with AGA National bylaws and oversees the Chapter's policies and procedures. The Bylaws and Procedures Director reviews the bylaws and procedures for consistency. Recommends changes to the bylaws and/or policies and procedures to the CEC and ensures bylaws are provided to all CEC members and are available to all members via the website or upon request.

Chapter Recognition Program Director

The Chapter Recognition Program Director shall:

1. Coordinate the Chapter's participation in AGA's Chapter Recognition Program (CRP).
2. Monitor and maintain records of Chapter activities and accomplishments eligible for CRP credit.
3. Coordinate with Chapter Officers and Directors to obtain required information and documentation.
4. Prepare and submit CRP reports and supporting documentation by established deadlines.
5. Provide periodic updates to the CEC on the Chapter's CRP progress and status.
6. Maintain CRP records and transfer applicable records to the succeeding Chapter Recognition Program Director.

Communications Director (newsletter, website, etc.)

The Chapter Communications Director is responsible for developing and maintaining the Chapter's website as a functional and attractive medium to communicate with members and potential new members. They are responsible for managing and maintaining all social media for the chapter, i.e., Facebook, Twitter, Instagram, etc. The director is also responsible for managing the chapter's official email account and WhatsApp chat group and ensuring that current officers and CEC members are on the distribution list. Other duties include:

1. Ensuring that the information on the website is accurate and posted timely.
2. Ensuring website information is clear, concise, grammatically correct, and not potentially offensive to users.
3. Coordinating and sending official Chapter email communications.
4. Regularly reviewing membership email distribution list.
5. Managing social media accounts.
6. Creating and disseminating the annual membership survey.
7. Keeping website content current.

The Newsletter Editor is responsible for organizing, preparing, and distributing the Chapter newsletter to the membership and others to promote the Chapter, communicate chapter events, and publish other information as necessary. Duties include visiting the National site for "News from National" page content. The editor may also be asked to assist in preparing posters/flyers of chapter-sponsored activities, service outreach, and announcements.

Community Service Director

The Community Service Director is responsible for developing and promoting community service projects, which allow members to contribute skills, labor, and/or funds to community-based activities. Other duties include:

1. Coordinating community service events throughout the year by organizing and recruiting members to volunteer and participate.

    a. Coordinating at least one community service event concurrent with a chapter event.
    b. Conducting at least five (5) community service projects for the program year by partnering with needy organizations or others who are hosting community service events. At least one event should be scheduled every two months to provide more opportunities for member participation.
2. Encouraging members to participate in at least one community service project for the program year.
3. Providing adequate notification of community service opportunities to the membership. If information is readily available, two weeks' notice should be provided to members.
4. Supporting the annual PDT National Community Service Fund fundraiser with contributions (goods for the raffle and/or monetary).
5. Coordinating and participating in regional or international community service events, such as the International Coastal Clean-up, Relay for Life, etc., to promote Professional Social Responsibility (PSR) for the program year.
6. Coordinating and hosting, with student members, a fundraiser community event like the AGA Guam Chapter 5k or donation drive to raise funds for scholarship programs.
7. Coordinating joint community service projects with other non-profit organizations, such as the Salvation Army, Guma San Jose shelter, etc., to foster professional and civic relationships with the AGA.
8. Tracking membership attendance at community service events and communicating volunteer statistics with chapter directors for appreciation events, PDT raffle qualification, and reporting in monthly newsletters, social media/press releases, CCR, etc.

Education Director

The Education Director coordinates high-quality professional training, education, and development opportunities for Chapter members and other government financial management professionals. Duties include:

1. Developing and executing Chapter seminars, trainings, workshops, and conferences.
2. Coordinating the outreach efforts for speakers and topics.
3. Researching topics of importance to government financial management professionals.
4. Overseeing all CPE requirements by registering with NASBA as necessary, maintaining CPE supporting documents, and providing CPE certificates to those who earn them.
5. Conducting post-training activities by preparing a final report/reconciliation of registration information, revenue, expenditures, registrant billings, and speaker evaluations.
6. Preparing a year-end summary report of the entire year’s educational events.

Historian Director

The Historian Director shall:

1. Maintain the historical records of the Chapter.
2. Collect and preserve information on significant Chapter activities, events, accomplishments, and awards.
3. Maintain photographs and other materials documenting Chapter activities.
4. Coordinate with Chapter Officers and Directors to obtain information for the Chapter’s historical records.
5. Transfer Chapter historical records and materials to the succeeding Historian Director.

Membership Director

The Membership Director is responsible for attracting new members to the Chapter and retaining current members. Duties include:

1. Distributing membership applications.
2. Notifying delinquent and suspended members of their status and encouraging renewal.
3. Analyzing monthly membership reports and rosters for trends, errors, corrections, etc.
4. Publicizing Chapter and national membership competition awards.
5. Preparing a monthly membership column for the Chapter newsletter.
6. Integrating new members into the Chapter's activities and education sessions.
7. Coordinating membership outreach activities with the Certification, Education, and Program Directors to reach out to nonmembers participating in their program areas.
8. Monitoring the National AGA membership database for Chapter members.
9. Recommending initiatives to increase and retain members.
10. Conducting periodic membership surveys with the advice of the CEC.
11. Participating in career day events at local colleges and universities to advise students on government employment and the benefits of AGA membership.

Nominating Committee Director

The Nominating Committee Director shall:

1. Serve as Chair of the Nominating Committee.
2. Coordinate the Chapter's nomination process for elected Officer positions.
3. Ensure nominees meet the eligibility requirements established in the Chapter Bylaws and Policies and Procedures.
4. Present the proposed slate of eligible candidates in accordance with established procedures and deadlines.
5. Coordinate the nomination process for the NCC Representative for consideration and appointment by the CEC.
6. Perform other duties related to the nomination process as provided in the Chapter Bylaws and Policies and Procedures.

Professional Certification (CGFM) Director

The Certification Director is responsible for promoting the value of the CGFM credential to members and nonmembers. Works closely with other program directors and committees to identify potential CGFM candidates. Other duties include:

1. Working with members seeking support from senior-level government financial officials to gain recognition of the CGFM designation at the state and local government level for job placement and promotion.
2. Promoting the CGFM credential to members, nonmembers, and state and local government officials for recognition and incentives.
3. Supporting individuals striving to maintain the CGFM.
4. Working with the national office on projects like CGFM Month and obtaining state/local proclamations for CGFM Month.
5. Supporting and coordinating periodic study groups to help candidates prepare for the CGFM exams.
6. Maintaining study guides to loan to members.

7. Contacting local colleges and universities about opportunities to promote the CGFM designation to students and teachers.
8. Participating in career development events to promote the CGFM.
9. Carrying out the objectives and initiatives outlined in the CGFM Preparation & Program section of these policies & procedures.

Programs & Technical Meetings Director

The Program Director is responsible for developing and planning monthly meeting activities. Duties include:

1. Arranging for speakers and their required audio-visual equipment for monthly membership meetings.
2. Preparing and submitting a tentative schedule of monthly membership meetings and speakers to the CEC for approval.
3. Arranging adequate accommodations for speakers and guests.
4. Securing biographical data and presentation slides from speakers.

Research/Standards Director

The Research/Standards Director provides technical guidance to the Newsletter Editor to ensure adequate coverage of financial management subjects and topics in Chapter publications.

Scholarships Director

The Scholarship Director and/or Co-Directors are responsible for the promotion, execution, and updating of the application and criteria for the awards at the start of every Fall and Spring semester for the University of Guam (UOG) and Guam Community College (GCC), and updating the related policies and procedures. Duties include:

1. Reviewing chapter academic scholarship applications.
2. Appointing review committee members to select winners.
3. Overseeing the selection process for the local and national scholarships.
4. Coordinating with scholarship winners for presentation.
5. Assisting in the application process of local individuals for National Scholarships by reviewing applications for completeness.

Young Professionals Director

The Young Professional Director is responsible for ensuring that a focus on Young Professional (YP) and Student members is present in every activity the Chapter hosts, including special activities for these members. Other duties include:

1. Providing input to the YP section of the annual Chapter strategic plan.
2. Promoting educational activities targeted toward early career members and potential members. Such activities include:
    a. Applying for the Young Professional scholarship to attend the annual AGA National Professional Development Training.
    b. Encouraging YP members to attend the local AGA Guam Professional Development Conference and other Chapter-sponsored workshops.

3. Determining the interests of current and potential early career members related to Chapter activities.
4. Promoting the professional development and advancement of YP members in the following ways:
    a. coordinating annual recruitment/networking events (examples include cookouts, cocktail nights, and informational luncheons)
    b. coordinating job-shadowing events
    c. providing venues for YP members to become more involved in chapter activities
    d. encouraging YP members to serve on CEC
    e. focusing recruiting efforts on potential YP members
    f. providing formal and/or informal mentorship activities for YP members to encourage them in their professional careers.

National Council of Chapters (NCC) Representative

The NCC Representative provides strategic linkage between the Chapter and the National Governing Board. The individual serving in this role should be involved in Chapter leadership activities, be an excellent communicator, forward and strategic thinker, and be knowledgeable about Chapter operations and challenges. Duties include:

1. Attending NCC meetings (four times per year: in-person at PDT, annual leadership training event, and 2 virtual).
2. Representing and promoting the interests of the Chapter on the NCC while serving as an active ambassador between the AGA national and chapter leaders.
3. Providing input to the National Governing Board (NGB) as requested on strategic issues and program impacts and communicating relevant information from the NCC and NGB to their chapter members and leaders.
4. Facilitating connections between chapters by sharing chapter successes and best practices while guiding fellow council members.
5. Building a collegial working relationship with other NCC members and the national staff that contributes to collaboration.
6. Encouraging the Chapter's involvement in the AGA's programs and activities.
7. Supporting and mentoring members serving in Chapter leadership positions.
8. Mentoring leaders of new chapters as requested.
9. Promoting chapter health and growth.

XII. Appendix 2: Chapter Standard Operating Procedures

A. SOP-01: Minimum Cash Policy → Section X. Financial Controls & Guidance
B. SOP-02: Administrative Fee for AGA Activities → Section X. Financial Controls & Guidance
C. SOP-03: CGFM Certification Programs, Testing, and Reimbursement Scholarships → Section VI. CGFM Preparation & Program
D. SOP-08: Discretionary Spending by the President → Section X. Financial Controls & Guidance
E. SOP-10: Annual PDC Raffle → Section V. Trainings/Conferences

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