

March , 2016 Volume 9, Issue 9

### President's Message



#### **Hafa Adai AGA members as well as fellow CGFMs!**

March is CGFM Month! I would like to recognize all 25 of the Guam Chapter CGFMs!

On behalf of the AGA Guam Chapter, we appreciate your continued commitment,

hard work and dedication to government accountability and the CGFM tradition. I continue to hope that through the efforts of the Guam Chapter and its array of member benefits and programs, more of our members continue to strive for excellence through obtaining the CGFM designation.

We thank Acting Governor Ray Tenorio for the signing of Proclamation No. 2016-09 in celebration of Guam Certified Government Financial Month for the month of March and appreciate the attendance of Guam Chapter CGFMs and members that were in attendance.

Our March 2016 General Membership meeting will be held at the La Mirenda Restaurant at Hyatt Regency Guam on March 23, 2016 and we will be welcoming Vice Speaker Benjamin J. F. Cruz to present the Guam Chapter and its CGFMs with Resolution No. 298-33 recognizing Guam CGFMs during the month of March. We will also be welcoming our Certification Chairperson Jose Guevara, III who will be presenting on CGFM: Past, Present, and Future.

Remember that attendance at this meeting gets eligible members one step closer to being eligible for this program year's Professional Development Training Raffle Drawing! Don't forget to take part in a Community Service Event, if you have not done so already.

The Guam Chapter also has a half-day Ethics Training that is scheduled for Friday, March 25, 2015. A reminder to all CGFMs that this training event is free, with members and non-members welcomed to join at a very low cost.

A reminder that March is also membership re-

newal month and I urge all our existing members to make efforts to renew your memberships for this year.

Additionally, the Nominating Committee is still accepting nominations for the positions of President-elect, Treasurer, and Secretary to join next Program Year's President, Yuka Hechanova. Please send your nominations to Yuka on or before March 31, 2016.

As we close out the remaining months of this program year, we continue to celebrate the Guam Chapters 45th Anniversary, with the latest event, the 3rd Annual High School Essay Competition. We continue to receive essays from our high school students up until the deadline of April 1, 2016. Please continue to spread the word about this worthwhile competition.

The 15th Annual AGA Guam Chapter 5K is scheduled for June 2016 and meetings are underway toward planning our annual fundraising event. If you are interested, and need Community Service participation, please contact President-elect Yuka Hechanova for more details.

Lastly, I would like to recognize Vincent Duenas, our Programs and Awards Chairperson for his tireless efforts in coordinating, collecting, and delivering several truckloads of clothing, canned goods, schools supplies, and household goods for donation to Catholic Social Services and the Alee Shelter throughout the month of March. Additionally, we would like to thank Taling Taitano, our Chapter Recognition Program Chair and Regional Vice President-elect of the Pacific Rim for coordinating with the Guam Department of Education schools for their donations toward this Community Service effort on behalf of the AGA Guam Chapter.

I look forward to seeing everyone at the March General Membership!

**Senseramente,  
Artemio "Ricky" Hernandez, President**

**PLATINUM AWARD**  
Program Year 2014-2015

*Platinum*

# AGA Guam Chapter: Announcements/Guest Speaker

## AGA Guam's Upcoming Events & Reminders

### General Membership Meeting

Wednesday, March 23, 2016

11:30pm—1:00pm

#### LOCATION

Hyatt Regency Guam

AGA Members - \$15

JAS Members - \$10

Non-Members - \$25

### March General Meeting "CGFM Past, Present Future"

Guest Speaker

Jojo Guevara

<http://www.aga.guam.net/>

**MONTHLY  
LUNCH WINNER**



## March 2016 General Membership Meeting



**Topic: "CGFM Past, Present Future"**

**Guest Speaker: Jojo Guevara,**

**AGA Guam Chapter CGFM Committee  
Chair**



## March is CGFM Month!



**Lt. Governor Ray Tenorio proclaims the Month of March—CGFM Month.**

During our March meeting Vice Speaker Benjamin J.F. Cruz will be presenting Legislative Resolution No. 298-33 recognizing CGFMs during the month of March 2016.

### AGA Guam Chapter Officers:

**Artemio "Ricky" Hernandez, CGFM**

President

artemiorh@gmail.com

**Josephine G. Villanueva, CPA, CGFM**

Treasurer

josiegv@gmail.com

**Rachel F. Cubacub**

Immediate Past President

**Yukari B Hechanova, CPA, CGFM, CIA**

President-Elect

yhechanova@guamopa.org

**Clariza Mae Roque**

Secretary

croque@guamopa.org

**P.O. Box 1124 Hagatna, Guam 96932**

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Websites: [www.aga.guam.net](http://www.aga.guam.net); [www.facebook.com/agaguamchapter](http://www.facebook.com/agaguamchapter)

## What to Do if Your Client is a Victim of Tax-Related Identity Theft

By Trena B. Hackett

If you're in the tax preparation business, chances are you've had a client experience tax-related identity theft.

With the 2015 tax season in full swing, there is no doubt this trend is continuing. Most states have slowed the state refund process as they work to combat identity theft, and the IRS has issued numerous alerts on tax scams that have taxpayers wary. The most recent alert by the IRS indicates a 400 percent increase in email tax scams this filing season over the last filing season.

With so many issues to tackle, the process of assisting victims is a slow one. As of May 2015, the IRS had 671,773 open identity theft cases, with just over 3,000 trained employees dedicated to working directly on these type cases while in the process of training 35,000 employees to be on the front-line to troubleshoot and direct victims in recognizing and reporting identity theft. Further, according to a Treasury Inspector General for Tax Administration audit, the IRS is taking an average of 278 days to resolve identity theft cases rather than the 180 days they have publicized.

From understanding how tax-related identity theft is identified to the ways it can be reported, it's important that tax practitioners know how to effectively and efficiently guide clients through the process to best support them in their time of need.

### Identifying Tax-Related Identity Theft

First, let's start with the basics. Tax-related identity theft occurs when someone files a fraudulent tax return using another person's tax identification number to obtain refund. The IRS has two ways to detect identity theft on filed tax returns:

1. Identity Theft Filters – At Filing Identity theft filters are applied to all tax returns at processing. If a return gets stopped by one of the filters, a

letter is generated and mailed to the taxpayer requesting identity verification or additional information to process the return. The problem with this approach is that of the 3.8 million returns that were suspended by identity theft filters last year, 34 percent were false positives, according to the National Taxpayer Advocate report to Congress on the 2015 filing season. This indicates that at least one out of three returns were falsely suspended, causing not only a delay in issuing the taxpayer their refund, but understandably, frustration.

### 2. Suspicious EIN listings – Post Filing

When IRS examiners screen filed tax returns for fraud potential and identify a particular EIN that has been used to report false income and withholding, the examiner performs extensive research to locate the employer. If the employer is determined to be a fictitious business, the EIN is designated as suspicious. To detect identity theft; this suspicious EIN listing is used by the IRS to identify tax returns that have income reported using those EINs. If a return is identified as using a suspicious EIN to report income, the IRS sends a letter to the real taxpayer informing them of such. To date, there have been over 6,000 EINs confirmed suspicious.

The other way potential tax-related identity theft is uncovered is if a taxpayer suspects it. Suspicious scenarios include:

- Questionable items on a client's tax account transcript
- Receipt of an IRS notice for underreported income or fictitious employees
- Experiencing an unusual delay in receiving a refund
- E-file rejection indicating a duplicate return filing
- IRS acceptance of original paper filed return as amended
- Receipt of a letter from the IRS indicating balance due, refund offset, or collection actions taken against the client, and no return was filed or refund was received
- Personal information compromised in a data breach, wallet or purse stolen,

len, or client believes they are a victim

It's also important to note that most victims of tax-related identity theft are children, the elderly, deceased individuals and people who are in prison. Why? Because these individuals may not have a filing obligation or file a tax return, so the thief's tax return is the first one filed with the IRS—and there is no duplicate return or Social Security number to kick out the fraudulent return.

### Reporting Tax-Related Identity Theft

In general, all individuals or businesses should take immediate steps to report identity theft as soon as they become aware they are a victim. If they received an IRS notice that identity theft is suspected, instruct them to immediately contact the phone number listed on the notice and follow the instructions to verify their identity.

If you or your client suspects they are a victim of tax-related identity theft, they should contact the Identity Protection Specialized Unit (IPSU) at (800) 908-4490. If they are unable to reach the IRS by phone due to disconnects or long hold times, instruct them to prepare and submit Form 14039 with supporting documentation and mail or fax it accordingly.

If all else fails, direct them to contact the Taxpayer Advocate Service (TAS) by visiting their local office or calling National TAS at (877) 777-4778.

### Combating Tax-Related Identity Theft

One of the ways the IRS is combating identity theft is by placing identity theft markers on taxpayers' accounts. This program began in 2009, and to date, the IRS has placed theft markers on millions of accounts.

Practitioners can determine if one of these markers is on a client's account via tax account transcripts requested through TDS or directly from the IRS through the PPS line. On the transcript, the identity theft indicator is marked by Transaction Code (TC) 971 Action Code 522 and various tax administration codes that describe where the IRS is in the resolution process.

(continued next page)

## ARTICLE (continued) / Nominations for AGA Officers

Additionally, starting this year, the IRS is requiring the use of Identity Protection PINs for all Social Security numbers with an IP PIN requirement, regardless of whether the Social Security number is entered for a primary, spouse, or dependent/qualifying individual. IP PIN entry is required on Form 1040, Form 2441 and Schedule EIC. An IP PIN for a dependent will only be issued if the dependent's social security number has been used as a primary or secondary on another tax return. Otherwise, the IRS will not issue IP PINs to dependents.

Additionally, numerous data elements from tax return submissions will be shared with the IRS and states by tax software companies. Tax software companies are also enhancing the identity requirements and validation procedures incorporated into their software in an effort to further combat tax-related identity theft.

### Requesting a Copy of the Fraudulent Return

New this year is the ability of a victim of identity theft (or a person authorized to obtain the identity theft victim's tax information) to request a redacted copy of the fraudulent return that was filed. With this information, victims can determine the tax impact of the information reported by the thief on the bad return.

Due to federal privacy laws, the victim's name and Social Security number must be listed as either the primary or secondary taxpayer on the fraudulent return; otherwise the IRS cannot disclose the return information. For this same reason, the IRS cannot disclose return information to any person listed only as a dependent.

### Representing a Victim of Tax-Related Identity Theft

In summary, follow these basic steps when representing a client who has been a victim of tax-related identity theft:

1. Confirm the identity theft incident with your client.
2. Consider obtaining a written

engagement agreement.

3. Secure Form 2848, Power of Attorney.
4. File identity theft complaints with FTC, local law enforcement and major credit bureaus.
5. Report the identity theft to the IRS.
6. Address related IRS compliance issues.
7. Monitor the situation by checking transcripts and credit reports and bank and credit card accounts frequently.
8. Review these IRS Publications for Safeguarding Taxpayer Information and Data:

- a. Publication 4600 – General information about requirement and what to do in the case of a data breach

- b. Publication 4557 – Checklists and example security plan

Because there is no doubt that these types of crimes will continue for the foreseeable future, it is important for practitioners to understand how best to serve these clients in their time of need. To help prevent and detect identity theft early on in all its forms, assist your client in adhering to these guidelines:

1. Review and read statements carefully noting any suspicious items.
2. Know payment due dates.
3. Read health insurance plan statements—and make sure care received matches the statement.
4. Shred personal documents.
5. Review your credit report once a year.
6. Monitor tax accounts transcripts on a regular basis and review before filing the tax return.
7. Watch out for tax scams that appear to be real.

Trenda B. Hackett, CPA, currently serves as a technical editor/author of PPC products for Thomson Reuters Checkpoint within the Tax & Accounting business of Thomson Reuters. ([www.accountingtoday.com](http://www.accountingtoday.com))

### AGA Officers Nominations

The AGA Guam Chapter is now accepting officer nominations for program year 2016 to 2017. We are seeking interested members for the position of President-Elect, Treasurer, and Secretary to serve with our incoming President Yuka Hechanova.

Please send nominations by **Wednesday, March 30, 2016** to the Nominating Committee:

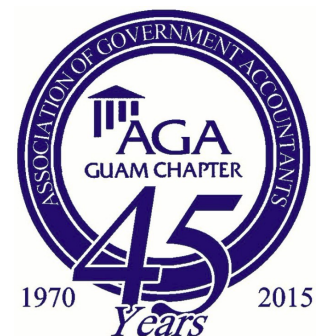
Yuka Hechanova –  
[yhechanova@guamopa.org](mailto:yhechanova@guamopa.org)  
Rachel Cubacub –  
[rachelfcub@gmail.com](mailto:rachelfcub@gmail.com)

Ricky Hernandez –  
[artemiorh@gmail.com](mailto:artemiorh@gmail.com)

Doreen Crisostomo –  
[doreentc@guam.net](mailto:doreentc@guam.net)

Vincent Duenas –  
[vincentd@guamwaterworks.org](mailto:vincentd@guamwaterworks.org)

Self-nominations for interested members are encouraged. Please contact our President-Elect, Yuka Hechanova, if there are any further questions.



# Scholarship Winners/ Community Service Pictures



Scholarship Awardee: **Von Alcoran**, President Elect– Junior Accountants Society (JAS) UOG



Scholarship Awardee: **Rudd Gudmalin**, VP of Activities – Junior Accountants Society (JAS) UOG



AGA Guam Chapter Volunteers—Tabulators for the Miss Earth-Guam Beauty Pageant held on March 7, 2016

# 3rd Annual High School Essay Competition

## Deadline April 1, 2016

### 3rd Annual High School Essay Competition

#### Objective

The objective of this competition is to encourage active participation and awareness, at the high school level, on accountability and transparency in the government.

#### General Rules

- Entrants must have a sponsoring teacher that will certify that the entrant is submitting original work.
- Entrants must compose an original essay with limited guidance from others.
- There is no cost to enter the competition.
- Entrants may submit only one essay entry during the 2016 competition year.
- Each entrant must read and agree to the information sheet and must complete the entry form. The information sheet contains information about the contest, judging, and awards.
- The Association of Government Accountants (AGA) Guam Chapter will have the right to edit, publish or otherwise duplicate any essay entered into the competition without payment to the author.
- Any protest made by an entrant must be made immediately. The AGA Guam Chapter Executive Committee (CEC) will decide all protests in conformity with the competition rules and information sheet. The decision of the CEC is final.

#### Essay Criteria

- Competition is open to all registered students attending high school on Guam at the time of submission and selection (Grades 9-12).
- Essays may not be previously pub-

lished articles.

- Essays must be written on the topic:

***“Government Accountability for Gen-Zers: How my generation can promote and uphold government transparency and accountability on Guam.”***

- Essays must be original and must contain at least 300 words but no more than

500 words. Every word on the essay is counted except for the title, bibliography, or footnotes, if any.

- Essays must be typed and double-spaced using Times New Roman, 12-Point font in a Microsoft Word format.

- Any quotations or copyrighted material

used in the essay must be identified properly and failure to do so will result in a disqualification.

- Essays must be written in English.

- Essays must include the entrant’s name, grade, and school.

#### Award Selection Procedures

A judging panel chaired by the AGA

Guam Chapter President will make recommendations to the AGA Guam Chapter Executive Committee.

The judges for the competition include:

1.Vice Speaker Benjamin J. F. Cruz – Chairman of the Guam Legislature Committee on Appropriations and Adjudication.

2.Doris Flores Brooks – Public Auditor of Guam

3.Taling M. Taitano – AGA National Regional Vice President and Deputy Superintendent of Administration and Finance at the Guam Department of Education

4.Zeny Asuncion-Nace – Comptroller at the University of Guam and Co-Chair of the AGA Guam Chapter Early Careers Committee  
5.Artemio “Ricky” Hernandez – President of the AGA Guam Chapter and Director of the Guam Legislature Office of Finance and Budget

Essays will be judged for material organization (logical interpretation of the subject, adherence to topic), vocabulary and style (phrasing and continuity), grammar, punctuation, spelling, neatness, and adherence to essay competition rules. Winners will receive email notifications no later than April 15,2016.

#### Awards and Recognition

Winner of the High School Essay Competition will have their essay published in the AGA Guam Chapter monthly newsletter as well as the AGA Guam Chapter website.

Three winners will be selected. The first place winner will receive \$300, the second place winner will receive \$150, and the third place winner will receive \$75. All winners will be presented a certificate of award to be presented at an upcoming AGA Guam Chapter General Membership meeting or other venue to be determined.

#### Deadline and How to Submit

All essays must be submitted ELECTRONICALLY in a Microsoft Word file to the AGA Guam Chapter Early Careers Committee email address (agaguamecc@gmail.com) to the attention of Ricky Hernandez, AGA Guam Chapter President no later than Friday, April 1, 2016.

## AGA Member Anniversaries

# HAPPY ANNIVERSARY

**To our members who joined AGA in the Month of March  
Congratulations!!**



### **Maggie Rabovsky, CFA- February Guest Speaker**

**Maggie Rabovsky is a Managing Director with Wilshire Associates, and a member of Wilshire Consulting.**



# 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.

## CGFM INCENTIVE

### Public Law 33-18

– Provides a pay incentive to employees of Government of Guam Line Agencies, the Office of Public Accountability, the University of Guam and the Guam Department of Education who have obtained Public Accountant, Government Financial Management, Fraud Examiner and Internal Auditor Certifications, pursuant to recognized national standards, to preserve the Government of Guam's ability to recruit and retain such professionals.

- The Association of Government Accountants (AGA) is the organization that establishes the criteria for the Certified Government Financial Manager (CGFM) exam and the ethical standards that CGFMs must adhere to

All government of Guam line agencies, the Office of Public Accountability, the University of Guam, and the Guam, Department of Education employees who have obtained a nationally-recognized certification as a Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), Certified Fraud Examiner (CFE), or Certified Internal Auditor (CIA), shall be entitled to receive a one-time certification pay differential. A Guam licensed CPA shall be eligible to receive an additional fifteen percent (15%) increase. The CGFM, CFE, and CIA, which are nationally recognized but not required to be Guam licensed, shall be eligible to receive an additional ten percent (10%) increase.

## CGFM Promotion AGA CGFM Practice Exams

**New product from AGA!** Supplement your preparation for the CGFM examinations by taking the online CGFM practice examinations. Apply the concepts you've learned, identify the areas where you'll need additional preparation and figure out the pace you'll need to complete the 115-question examination within the allotted time. There are three practice examinations – each corresponding to an actual CGFM examination. Upon purchasing a CGFM practice exam, you'll have 12 months of online access to the exam. You can take the practice exam as many times as you want, within this period. AGA Guam Chapter will fund the cost of 15 Practice exams. CGFM Promo has been extended until April 30, 2016. **For more details visit the AGA Guam Chapter website at <http://www.aga.guam.net>.**

## AGA Guam Chapter: Training Opportunities

### **ETHICS Training**

Friday, March 25, 2016, 8:30AM to 12:00PM

Location: University of Guam IT&E Lecture Hall (SBPA Building Room 131)

Instructor: Attorney Anthony Camacho

The Association of Government Accountants Guam Chapter and the Guam Society of Certified Public Accountants proudly presents a Half-Day (4 CPE hours) Training on Ethics.

In celebration of Certified Government Financial Manager (CGFM) Month, CGFMs are FREE!

AGA Members are \$50, GSCPA Members are \$60, and Non-members are \$100.

**Space is limited! Submit your completed form to Rodalyn Gerardo at [rgerardo@guamopa.org](mailto:rgerardo@guamopa.org) no later than Wednesday, March 23, 2016**

Questions? Please contact the AGA Education Committee at 671-475-0390 ext. 204 (Rodalyn).

## AGA National Training Events

jan.  
19

### **Financial Systems Summit**

Jan. 19, 2016

Washington

feb.  
23-24

### **National Leadership Training**

Feb. 23-24, 2016

Washington

may  
13

### **CFO/CIO Summit**

May 13, 2016

Washington

july  
17-20

### **Professional Development Training**

July 17-20, 2016

Anaheim, CA

sept.  
20-21

### **Internal Control & Fraud Prevention Training**

Sept. 20-21, 2016

Washington

AGA Guam Chapter: 5K SPONSORS -Thank You!!!

**14th Annual 5K Sponsors**

"SI YU'US MA'ASE"

**Platinum Accountability Sponsors**



**Silver Accountability Sponsors**



Dan S. Fitzgerald



AGA Guam Chapter: 5K SPONSORS—Thank You!

**14th Annual 5K Sponsors**

"SI YU'US MA'ASE"

**Bronze Accountability Sponsors**



**Friend Accountability Sponsors**

**Marcia Briones**



## 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](mailto:vincentd@guamwaterworks.org)

### Education & Past RVP Pacific Rim

Chair: **Rodalyn May A. Gerardo**, CGFM, CIA, CPA, CGAP  
[rgerardo@guamopa.org](mailto:rgerardo@guamopa.org)

### CGFM & Certification Regional Coordinator

Chair: **Jose Guevara III**, CGFM;  
[jojo\\_guevara@hotmail.com](mailto:jojo_guevara@hotmail.com)

### Newsletter

Editor: **Matthew Quinata**  
[mattquinata@gmail.com](mailto:mattquinata@gmail.com)

### Website

Webmaster: **Artemio Hernandez**, CGFM  
[artemiorh@gmail.com](mailto:artemiorh@gmail.com)

### Membership & Chapter Development & Assistant Regional Coordinator

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

### Early Careers & AGA National Board

Chair: **Doreen T. Crisostomo**, PhD, CGFM, CICA, CFE  
[doreentc@triton.uog.edu](mailto:doreentc@triton.uog.edu)

Co-Chair: **Zeny Asuncion-Nace**, CGFM, CPA, CFE  
[znace@uguam.uog.edu](mailto:znace@uguam.uog.edu)

### Student Representative & Co-Chair, Early Careers

**Lorbea Palaming**, JAS President  
email: not available

### Accountability

Chair: **Maripaz N. Perez**, CGFM, CGAP  
[mnperetz@gpagwa.com](mailto:mnperetz@gpagwa.com)

Co-Chair: **Zeny Asuncion-Nace**, CGFM, CPA, CFE  
[znace@uguam.uog.edu](mailto:znace@uguam.uog.edu)

### Community Service

Chair: **Frances Danieli**, CGFM  
[danieli6@guam.net](mailto:danieli6@guam.net)

Co-Chair: **Ariana Villaverde**  
[Araina.villaverde@gmail.com](mailto:Araina.villaverde@gmail.com)

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

Chair: **Taling Taitano**, CPA, CGFM  
[tmtaitano@gmail.com](mailto:tmtaitano@gmail.com)

### Awards

Chair: **Vincent Duenas**, MPA  
email: [vincentd@guamwaterworks.org](mailto:vincentd@guamwaterworks.org)

### Scholarship

Chair: **Cora Montellano**, CGFM  
[cmontellano@gpagwa.com](mailto:cmontellano@gpagwa.com)

Co-Chair: **Pamela Aguigui**  
[paguigui@gpagwa.com](mailto:paguigui@gpagwa.com)

### Research/Standards

Chair: **Christopher Wolseley**, CA  
[cwolseley@deloitte.com](mailto:cwolseley@deloitte.com)

### By-Laws and Procedures:

Chair: **Llewelyn Terlaje**, CGAP;  
email: [lterlaje@guamopa.org](mailto:lterlaje@guamopa.org)

### Historian:

**Jerrick Hernandez**  
email: [jhernandez@guamopa.org](mailto:jhernandez@guamopa.org)

