



Newsletter

September 2017



## PRESIDENT'S MESSAGE

#### BY CLARIZA MAE ROQUE



Welcome to the Association of Government Accountants (AGA) Guam Chapter Program Year 2017 – 2018!



Thank you for allowing me to serve as your president. This program year, I along with your Chapter Officers and Chapter Executive Committee (CEC), plan to continue to pursue nothing but excellence for you as our valued members and the community to advance government accountability and transparency.

I would like to express my appreciation to our President-Elect Frances Danieli, Secretary Shannon Bartonico, Treasurer Reginald Diaz, Treasurer-Elect Grace Edrosa, as well as our CEC Directors and Members for this program year, for accepting and continuing the challenge and opportunity to serve the Guam Chapter.

I am so proud to announce that our chapter received four awards during the AGA Professional Development Training (PDT) in Boston:

- Chapter Community Service Award directed by Mrs. Frances Danieli;
- Chapter CGFM Award directed by Mr. Jojo Guevara;
- Chapter Accountability and Transparency Award directed by Mrs. Maripaz Perez; and
- Platinum Chapter Recognition Program Award all under Past President Yuka Hechanova's leadership.

In addition, Ms. Rodalyn Gerardo received the Top Recruiter of the Year for recruiting 40 members and Mrs. Taling Taitano received the Gold Regional Vice President Award. The decades of service by our Chapter Officers, CEC Directors, and you, our members, have propelled our chapter to the highest levels of the national association, having received the Platinum Award for numerous years through the AGA National's Chapter Recognition Program. It is because of these individ-

uals, these Guam Chapter members that our chapter has succeeded in its goals as it has continued to do each year.

Maripaz and Mrs. Josie Villanueva also attended the PDT as this year's PDT raffle winners. If you haven't attended any meetings this new program year, make sure you attend September's General Membership Meeting to be eligible for next year's PDT raffle. You must attend eight of ten chapter meetings and volunteer for a community service activity to qualify for the 2018 PDT in Orlando.

As we celebrate our 47<sup>th</sup> Anniversary, the Guam Chapter has exciting events planned for this year. Our Awards Director Vincent Duenas continues to coordinate the Professor John Phillips in Excellence Award. Our Professional Development Director Rodalyn Gerardo, Certification Director Jojo Guevara, and Certification Co-Chair Maripaz Perez coordinated a 6-day AGA National CGFM Review Course. Also, the Certification Committee will continue the celebration of CGFM Month. See pages 5 – 11 for our June through August General Membership activities.

September's general membership meeting will have Guam Department of Homeland Security Director George Charfaurous, Jr. as our guest to speak about the current North Korea threat and how important it is to be prepared for any disaster. In October, the Government of Guam Chief Technology Officer Frank Lujan, Jr. will speak about the Office of Technology's goals and technology trends.

I am hopeful that you are as excited as I am about this program year. I am very much looking forward to seeing each and every one of you at our monthly General Membership meeting luncheons!

Cheers to another great program year!

**Clariza Mae Roque**, CICA President

## Membership Meetings

## September General Membership Meeting

Wednesday, September 25, 2017 11:30pm—1:00pm LOCATION

Sheraton Laguna Resort Media Room
AGA Members - \$15

Junior Accountants Society & Association of
Junior Accountants Members - \$10

Non-Members - \$25





# III AGA®

#### **Defense Against North Korea Threat**

George Charfauros, Homeland Security Advisor and Charles Estevez, Administrator of the Office of Civil Defense will speak to the membership about the current North Korea threat and how important it is to be prepared for any disaster.

## **2017 Professor John M. Phillips Excellence in Government Accountability Award**

During the September meeting, we will present this very distinguished award honoring a government professional who exemplifies excellence in government, outstanding leadership, high ethical standards, and innovative management procedures.







#### **Appreciation Luncheon for Chapter Executive Committee**

June 2017

President Yuka Hechanova chaired the last Chapter Executive Committee meeting for the year at the Hyatt Hotel's Niji Restaurant. The June 2017 meeting centered around the accomplishments of the CEC as Yuka expressed her sincere gratitude for a job "well done!"







Top row: Jojo Guevara, Doreen Crisostomo, Frances Danieli, Floregine dela Cruz, Rodalyn Gerardo, Ricky Hernandez, Maripaz Perez, Debbie Ngata

Bottom row: Josie Villanueva, Yuka Hechanova, Clariza Roque, Llewelyn Terlaje, Matt Quinata

## General Membership Meeting

June 2017



enator Regine Biscoe Lee, 34th Guam Legislative Secretary administered the Oath of Office for incoming AGA chapter officers for Program Year 2017-2018 at the Sheraton Laguna Resort. Senator Lee followed the swearing in with inspiring remarks about accountability in her first six months in office.

Congratulations to our Program Year 2017—2018 AGA Guam Chapter Officers!

President—Clariza Roque

President-Elect—Frances Danieli, CGFM

Immediate Past President—Yuka Hechanova, CGFM, CPA, CIA, CGAP

**Treasurer**—Reginald Diaz

**Treasurer-Elect**—Mary Grace Edrosa

Secretary—Shannon Bartonico





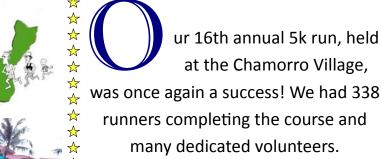


**CGFM Practice Exam Promotion:** Jackie Mesa receives her reimbursement for purchasing CGFM Practice Exam 2 Governmental Accounting, Financial Reporting and Budgeting and Exam 3 Governmental Financial Management and Control.



AGA<sub>®</sub>

CHAPTER



Top finisher was Brent Butler finishing the course in 17:41. Top female was Yumika Sugahara who finished in 21:07.

CHAMORRO VILLAGE, HAGATNA















Office of Public Accountability volunteers offering water to Past AGA National President Billy Morehead.

Shannon and early morning registrants



I RAN TEN MILES

ToDAY

WHY? WAS

Senator Louise Borja Muna



The top winners! With AGA President Clariza Roque: Yumi-ka Sugahara, Sarah Balloga, Derek Mandell, and Brent But-









Advancins
Government
Accountabili

COMPONITION

ACCOUNTABILITY

Frances Danieli, Yuka Hechanova, and Audrey Morehead



Manny Hechanova, Billy Morehead, Doris Brooks, Audrey Morehead, Rodalyn Gerardo, and Jojo Guevara





### THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS—GUAM CHAPTER



## THANKS ALL OUR GENEROUS SPONSORS, VOLUNTEERS, AND PARTICIPANTS!

YOU HAVE MADE OUR 16TH ANNUAL ACCOUNTABILITY 5K A HUGE SUCCESS!

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DANIEL S. FITZGERALD









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#### CONTRIBUTORS

AGA GUAM CHAPTER 5K PLANNING COMMITTEE/ALL AGA VOLUNTEERS \* CARMEN'S CHACHACHA \* GUAM COMMUNITY COLLEGE \* GUAM RUNNING CLUB \* HILTON GUAM RESORT & SPA \* HORNET SPORTING GOODS \* JUNIOR ACCOUNTANTS SOCIETY \* RHEA MACALUSO \* SHERATON LAGUNA GUAM RESORT \* TGIF \* University of Guam \* Westin Resort Guam

#### GENERAL MEMBERSHIP MEETING

**July 2017** 

## **Appreciating our 5k Sponsors & Volunteers**







Deloitte & Touche



Coast 360



Bank of Guam





e invited the sponsors of our 16th Annual 5k Run to an appreciation luncheon to thank them for all their support! With their generous contributions, they help fund the Herminia Dierking Scholarship for University of Guam students and the AGA Guam Chapter Scholarship for Guam Community College students.

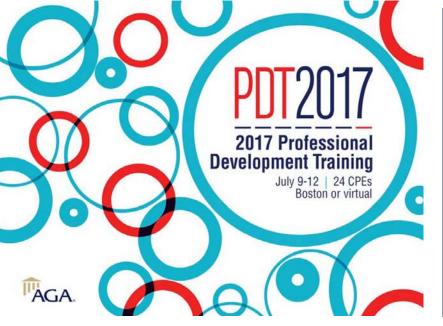




BankPacific



Calvo's Insurance



DT was held this year at the John B.
Hynes Veterans Memorial Convention
Center in Boston, Massachusetts. Almost 2,000 private and public sector professionals attended. This included President Clariza Roque and AGA Guam Chapter raffle winners Maripaz Perez and Josie Villanueva.

They earned valuable CPEs and networking opportunities!

ever attended and was amazed. It was definitely an eye-opening experience. The PDT Mobile App was cool. It created a personalized planner, allowed me to view presentations and speakers, engage with speakers, and connect with fellow participants and much more."

~Clariza Mae Roque, AGA Guam Chapter President











## **General Membership Meeting**

uest speaker Rommel Hidalgo,
University of Guam Chief Information
Officer, discussed the Guam Open Research & Education
eXchange (GOREX), its impacts on island-wide internet
connectivity, and the implications on future economic
development and sustainability using existing and planned

submarine cables.





resident Clariza Roque also presented six AGA
National Awards the Guam Chapter received during July's
Professional Development Conference in Boston. She
recognized and thanked the following members for all
their hard work and dedication to make the Guam Chapter
one to be proud of!!





#### **Platinum Chapter Recognition Program Award:**

Yukari Hechanova, CGFM, CPA, CIA, CGAP, CGMA, PY 2016 - 2017 Guam Chapter President

#### **Chapter CGFM Award:**

Jojo Guevara, CGFM, PY 2016 - 2017 CGFM Director

#### **Chapter Accountability and Transparency Award:**

Maripaz N. Perez, CGFM, CGAP, CICA, CIA, PY 2016 - 2017 Accountability Director

#### **Community Service Award:**

Frances Danieli, CGFM, PY 2016 - 2017 Community Service Director

#### **Regional Vice President Award:**

Taling Taitano, CGFM, CPA, PY 2016 - 2017 Pacific Rim RVP & Guam Chapter Recognition Program Director

#### Recruiter of the Year (40 Recruits):

Rodalyn Gerardo, CGFM, CIA, CPA, CGAP, CGMA, PY 2016 - 2017 Education Director







## **CGFM News**



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

The Certified Government Financial Manager (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. Guam and also promote study groups to assist its members.

#### Interested in attaining the CGFM Certification?

Your AGA Guam Chapter

- ☆ Offers CGFM Scholarships to reimburse your registration and test fees when you pass the CGFM examination within one (1) year.
- ☆ Offers CGFM review materials to members.
- ☆ Periodically provides CGFM preparation courses on Guam and also promote study groups to assist its members.

#### **Maintaining CGFM Certification**

CGFMs must adhere to the AGA's Code of Ethics, renew the designation annually, and complete 80 hours of applicable continuing professional education every two years.



#### AGA. Association of Government Chapter & **Accountants Guam Chapter &** the Guam Society of CPAs

CGFM

#### Certified Government Financial Manager (CGFM) REVIEW COURSE TRAINING INFORMATION SHEET

TRAINING DATES: September 19 ~ 26, 2017 \*\*\* Qualifies for 48 Hours of CPEs \*\*\*

Seats are limited to 35 participants. Register as soon as you can! **REGISTER BY SEPTEMBER 1, 2017** 

INSTRUCTOR: John Herko, CPA, MBA, CGFM, CDFM-A

#### PART 1: Governmental Environment (8 CPEs) -- September 19~22

Describes the unique aspects of government, and how those aspects differ from the private sector and nonprofit organizations. Materials cover the government's organization and structure; legal and other environmental aspects; interrelationships among planning, programming, budgeting, operations, accounting, reporting, and auditing; public accountability; and ethics. This part also covers governmental financing of taxation, grants, user fees, and licenses. It also discusses financial management responsibilities and skills of the Chief Financial

PART 2: Governmental Accounting, Financial Reporting and Budgeting (24 CPEs) -- September 19-22. This section covers the general principles and unique aspects of federal, state and local governmental accounting, financial reporting and budgeting. It will discuss general knowledge of standards setting, general principles of governmental financial accounting, accounting for certain specific transactions and events, financial reporting, general financial reporting, content of financial reports, and performance reporting. This part also covers state and local financial accounting and reporting, fund financial accounting, budgetary accounting, classification, recognition, measurement, and disclosures for specific transactions and events.

#### PART 3: Governmental Financial Management & Control (16 CPEs) -- September 25~26

This section covers various financial management functions and controls required of government financial managers, including internal controls, auditing, performance measurement, financial analysis techniques and specific financial management practices used in government. This part discusses internal control objectives, applications, responsibilities, evaluation, and reporting process. It also takes about auditing standards, coordination, contracting, audit follow-up, and quality control. Performance measurement and reporting is also covered along with financial and managerial analysis techniques (i.e., financial and managerial analysis techniques).

The first 30 participants to register and pay will be provided 1 FREE exam voucher (\$125 value) for an exam part of their choice upon completion of the training session.

Public Law 33-18 provides a 10% pay differential For Government of Guam employees who hold the CGFM and work for

- ☆ A line agency,
- ☆ The Office of Public Accountability,
- ☆ The University of Guam, or
- ☆ The Guam Department of Education.

The law also provides a pay differential for Certified Internal Auditors, Fraud Examiners, and Certified Public Accountants.



Jojo is the CGFM Direcotr. Please contact him jojo guevara@hotmai for questions about the CGFM program.

JOJO GUEVARA

## Member Anniversaries



appy Anniversary to the following AGA Guam
Chapter members celebrating their membership
anniversaries in June, July, and August 2017!!



Debbie is the Membership
Director. Please contact her at Debbie.Ngata@gu. ey.com for any questions about your AGA membership.

DEBBIE NGATA

#### **June 2017**

Joaquina T. Salas, 44 years
Vincent Duenas, GWA, 12 years
Christian Castro, GPA, 9 years
Arleen Sahagon, GPA, 9 years
Shannon Bartonico, GWA, 1 year
John Camacho, Jr., DOA, 1 year
Jennifer Claros, DOA, 1 year
Viola Cruz, DOA, 1 year

#### **JULY 2017**

Margaret Artero, GDOE, 2 years
Marie Garcia, GDOE, 2 years
Helen Legaspi, GDOE, 2 years
Arlita Mabini, GDOE, 2 years
Thelma Perez, GDOE, 2 years
Nancy Cueto, UOG, 9 years
Barbara Howard, CPA Tokio Marine Pacific Insurance, 24 years

#### August 2017

Gilda M. Mafnas, GWA, 19 years

Demetria Robinson, GWA, 19 years

Jocelyn Pascua, GWA, 13 years

Marietta Vicente, GWA, 13 years

Felina Concepcion, GPA, 11 years

Gaudencio Rosario, DOA, 10 years

Joe San Nicolas, GWA, 8 years

Pilar Pangelinan, GCC, 7 years

Michele Brillante, OPA, 4 years

Amacris Legaspi, OPA 2 years

Adriana Quitugua, OPA, 2 years

Christian Rivera, OPA, 2 years

Tammy Batac, DOA, 1 year

Ira Palero, OPA, 1 year





## Community Service News



#### 23rd Guam International Coastal Clean-Up

**September 16, 2017** is the 23rd Guam International Coastal Clean-Up (GICC), our September Community Service Event. Please see below for details:

Where: Adelup Shore (Governor Ricardo J. Bordallo Complex)

Time: Registration begins at 6:00 a.m. at the stage. Clean-up

promptly starts at 7:00 a.m.

Gloves, bags, data cards, and t-shirts will be distributed on a first come, first serve basis.

Attached is a flyer for GICC volunteer promotions. Further, Fish Eye will be providing GICC complimentary observatory viewing on Saturday, September 16, 2017 from 11:30 a.m. ~ 5:00 p.m. For more information, please contact Mrs. Frances Danieli at <a href="mailto:francesdanie-li@gmail.com">francesdanie-li@gmail.com</a>.









INTERNATIONA





You will earn community service credit for volunteering and may qualify for the raffle to attend the AGA National Professional Development Training in July 2018, in the beautiful city of Orlando.

Stay tuned for dates and details for upcoming AGA Community Service Events such as the Salvation Army Bell Ringing.

## Your AGA Guam Chapter



#### **Chapter Officers**

#### Clariza Mae Roque

President croque@guamopa.com

#### Frances Danieli, CGFM

President-Elect francesdanieli@gmail.com

#### Reginald Diaz, MBA

Treasurer rdiaz@triton.uog.edu

#### **Mary Grace Edrosa**

Treasurer-Elect mgedrosa@yahoo.com

#### **Shannon Bartonico**

Secretary shannonbartonico@gmail.com

#### Yuka Hechanova, CGFM, CPA, CIA, CGAP, CGMA

Immediate Past President yhechanova@guamopa.com

#### **Chapter Executive Committee**

Accountability Director

Dr. Doreen Crisostomo, CGFM, CFE, CICA doreentc@guam.net

Awards Director

Programs/Technical Meetings Director

**Vincent Duenas, MPA** 

vduenas@guamopa.com

By-Laws and Procedures Director:

Llewelyn Terlaje, CGFM, CGAP

Iterlaje@guamopa.com

Chapter Recognition Program Taling Taitano, CGFM, CPA tmtaitano@gmail.com

Communications/Website Director Clariza Mae Roque croque@guamopa.com

Community Service Director Frances Danieli, CGFM francesdanieli@gmail.com

Young Professionals Director Rachel F. Cubacub rachelfcub@gmail.com

**Education Director** Rodalyn Gerardo, CGFM, CIA, CPA, CGAP, CGMA rgerardo@guamopa.com

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