



President's Message

Hafa Adai AGA members! As we begin the holiday season, our Guam Chapter tries our best to give to the community. We proudly announce the November community service event at Guma San Jose to feed the homeless on November 19.

Guma San Jose is a Catholic Social Service program serving the needs of the elderly, abused, homeless, and persons with disabilities. In December, we continue our tradition of spreading Christmas cheer and helping the Salvation Army with its annual Bell Ringing campaign. Frances, our Community Service Director has scheduled us for December 10 at the GPO Food Court entrance and December 17 at Micronesia Mall Women's Macy's side. Please join us!

Thank you to Vince, our Programs Director for coordinating the First Time Candidates Forum during our October membership meeting. We had ten candidates speak for just five minutes each to our membership about their respective platforms. Did you all learn about whether these new candidates deserved your trust and your vote? I certainly did! Considering the election's outcome with seven new faces in our legislature, I think it was a successful event. Definitely a forum our Chapter is very proud of. Vince and I were featured during KUAM's election night coverage in an interview by KUAM's Nestor Licanto about AGA's forum.

Please join us for this month's membership meeting at the Westin Resort Guam on Wednesday, November 16. We are featuring Mr. Patrick Candoleta, the Assistant Director for the Guam Department of Labor's Wage and Hour Division. He will speak to us about the new overtime rule effective December

2016. It is perfect timing for those of us who have not had the complete briefing on this very important topic.

I hope you were able to see that the September 26, 2016 edition of AGA's Topics newsletter put Guam in the Chapter Spotlight for hosting AGA National President Doug Glenn on a tour of Guam. Cool!

And finally, some reminders: the Chapter Nominating Committee members are Jason Katigbak, Jojo Guevara, Rachel Field, Doreen Crisostomo, Josie Villanueva, and Ricky Hernandez and your President-Elect Clariza Roque is chairman. Let them know of your nominations for AGA leadership positions before December 31.

Attend meetings and volunteer!! The AGA National Professional Development Training will be held in the beautiful city of Boston from July 9-12, 2017, and you know you want to go!

A very happy Thanksgiving to all of you and your families!

Yuka Hechanova, President



AGA Guam Chapter: Monthly General Membership Meeting

AGA Guam's Meeting Information General Membership Meeting

Wednesday, November 16, 2016

11:30pm—1:00pm

LOCATION

Westin Resort Guam

AGA Members - \$15
JAS Members and Association of Jr.
Accountants - \$10
Non-Members - \$25

November General Meeting "Final Overtime Rule Update"

AGA Guam Chapter
<http://aga.guam.net/>

[http://www.facebook.com/
agaguamchapter/](http://www.facebook.com/agaguamchapter/)



November General Membership Meeting

The AGA Guam Chapter will be holding its November General Membership Meeting on Wednesday, November 16, 2016 at the Westin Resort Guam.

Our speaker for this month's membership meeting is Mr. Patrick Candoleta. Mr. Candoleta is the Assistant District Director for the Guam Department of Labor's Wage and Hour Division, as our Guest Speaker regarding "Final Overtime Rule Update". This Final Rule is effective December 2016.

October General Membership Highlights

The AGA Guam Chapter invited First Time Legislative Candidates of the 2016 Election. Topics each candidate covered included information on their background, education, and platform. Also invited was first time candidate, Doreen Crisostomo for Guam Public Auditor.

Senatorial Candidates:

Fernando Esteves	Jermaine Alerta	AJ Balajadia
Telena Nelson	Fred Bordallo	Therese Terlaje
Louise Muna	Ben Servino	Regine Lee
Joe San Agustin		

Public Auditor Candidate: Doreen Crisostomo

The 2016 Elections were held on November 8, 2016. As of November 9, 2016, the following First Time Candidates were elected: Fernando Esteves, Telena Nelson, Louise Muna, Therese Terlaje, Regine Lee and Joe San Augustin.



AGA Guam Chapter Officers:

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yhechanova@guamopa.org

Josephine G. Villanueva, CPA, CGFM
Treasurer
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Artemio "Ricky" Hernandez, CGFM
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Clariza Mae Roque
President-Elect
croque@guamopa.org

Floregine Dela Cruz
Secretary

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6 Key Tips for Disagreeing With Someone Respectfully

Disagreements are inevitable. Use these tips to make them productive, instead of petty.

By Kat Boogaard

What a world it would be if we all agreed on absolutely everything. But, as you already know, that's just not reality. We all have our own thoughts, opinions, and values -- which means disagreements can be pretty common, especially in the workplace.

However, there's a big difference between just disagreeing and disagreeing respectfully. The first will likely cause hurt feelings and only add fuel to an already tense fire. But, the second? That approach can lead to new ideas and a much more productive discussion.

Unfortunately, it's all too easy to get so wrapped up in your own beliefs that all common courtesy goes straight out the window. So, as a friendly reminder, here are six key tips for disagreeing with someone -- respectfully, of course.

1. Focus on Facts

A strong argument is one that uses facts over opinion. But, that can be difficult to remember when you're in the middle of a disagreement. However, a respectful -- not to mention compelling -- disagreement is one that prioritizes logic over your emotions about the situation. So, don't forget to place your emphasis on the reasoning and information supporting your disagreement. Not only will that make you much more convincing, but it'll also make it clear that this isn't personal.

2. Don't Get Personal

Speaking of getting personal, it's something you want to avoid at all costs when disagreeing with someone -- particularly in a professional setting. Obviously, that means you shouldn't put down the other person or attack his or her ideas and beliefs. That's not at all helpful or productive. Instead, focus on illustrating why you feel the way you do. Remember, your goal is to effectively present your ideas -- not to just poke holes in the other person's.

3. Recognize the Good

Yes, you're disagreeing with this person. But, rarely is a suggestion so bad that you can't find a single nugget of wisdom hidden in there somewhere. Before launching right in with your argument, it's best if you can preface it with something that you like about that person's original suggestion -- and then use that as a launching point for your own idea. For example, something like, "I definitely think you're on the right track in saying that we need to improve our customer response time. But, what if we did it this way instead?" shares your idea in a way that's friendly and collaborative -- and not at all accusatory.

4. Remember to Listen

There's a trap that's all too easy to fall into when you find yourself in the middle of a disagreement: Rather than actively listening, you're just sitting there waiting for your chance to respond. Unfortunately, conversations where you're completely tuning the other person out are never productive. So, remember to actually listen to the points your conversational partner is presenting. You might be surprised -- you could end up finding an even better solution that way.

5. Use "I" Statements

Which one of the following statements sounds more harsh and critical?

"You always come up with these big ideas so close to the deadline that you only make things harder for everybody."

"I see where you're coming from, but I'm concerned we might be getting too close to the deadline for major changes."

Chances are, the first one made you recoil just a little bit. This example is an adequate representation of why it's best to use "I" statements when disagreeing with someone. It's just another subtle way to illustrate that your disagreement isn't a personal attack. No, effectively disagreeing isn't all about sugarcoating what you're trying to say. But, making even this small effort to soften your language can make a big difference in how your message is received.

6. Know When to Move On

That cliché catchphrase "agree to disagree" is oft-repeated for a reason: It can be a handy sentiment to lean on when you need it. Perhaps one of the most important pieces of respectfully disagreeing with someone is knowing when you

need to just call it quits and move on. No, it's not always easy to swallow your pride and walk away -- particularly when you feel strongly about your side. But, sometimes it's the best thing you can do. Disagreements are inevitable. But, there's definitely a wrong way and a right way to present your own arguments.

Implement these six key tips, and you'll be able to disagree in a way that's effective, professional, and always respectful.

Contributor, Inc.com @kat_boogaard

GASB Proposes Ominous Statement Addressing A Broad Range of Practice Issues

Norwalk, CT, September 26, 2016—The Governmental Accounting Standards Board (GASB) has proposed guidance to address a diverse set of accounting and financial reporting issues identified during the implementation and application of certain GASB pronouncements.

The issues covered by the Exposure Draft, Omnibus 201X, include:

- Blending a component unit in circumstances in which the primary government is a business-type activity currently reporting a single column for financial statement presentation
- Reporting goodwill and "negative" goodwill
- Classifying real estate held for both operations and investment purposes by insurance entities
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost
- Timing of the measurement of pension and other postemployment benefits (OPEB) liabilities and related expenditures recognized in financial statements prepared using the current financial resources measurement focus
- Recognizing on-behalf payments for pensions or OPEB in employer financial statements
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB

- Classifying employer-paid member contributions for OPEB
- Accounting for and reporting OPEB provided through certain multiple-employer defined benefit OPEB plans, and
- Simplifications related to the alternative measurement method for OPEB.

The Exposure Draft is available on the GASB website, www.gasb.org. Stakeholders are encouraged to review and provide comments by November 23, 2016.

www.gasb.org.

What to know about the new CPA Exam

From blueprints to changes in question weighting and exam time, there's plenty to learn.

By Samiha Khanna October 10, 2016

The day-to-day responsibilities of newly licensed CPAs are changing. To keep pace, the CPA Exam is evolving, too. Starting April 1, 2017, CPA candidates will take a redesigned exam that will evaluate not just how well they understand the basics of accounting and finance, but how well they can apply those principles. “

We have spent the past two years meeting with stakeholders and researching the roles and responsibilities of today's newly licensed CPA, and revising the exam,” said Joe Maslott, CPA, CGMA, senior technical manager, content management for the AICPA Examinations team. “The format is similar to the current exam, but the weighting is adjusted so that more emphasis is placed on critical thinking and professional skepticism. Candidates will see fewer multiple-choice questions and more task-based simulations.” Below, Maslott and other members of the Examinations team answer some common questions that candidates have about the new format.

Q: How many hours will the exam be?

A: For the first time since 2011, the total number of hours to complete the four sections of the CPA Exam will increase. Each section of the exam will

last four hours for a total testing time of 16 hours, an increase from the current 14-hour time. Testing times for the Auditing and Attestation (AUD) and Financial Accounting and Reporting (FAR) sections remain the same as in the current exam, at four hours each. The two remaining sections—Business Environment and Concepts (BEC) and Regulation (REG)—will each increase by one hour to allow for more task-based simulations. Another modification is a standardized break available to all test takers at the same time. Approximately halfway through each of the four-hour exams, candidates will have the opportunity to stop their testing clock for a scheduled 15-minute break. The break is optional; however, candidates who opt not to take it will not receive another opportunity to stop their time to take a break. As in the current exam, candidates will still have opportunities for two other 15-minute breaks between testlets at a time of their choosing, but the testing clock will continue to run during these optional recesses.

Q: Will the cost of the exam change?

A: Yes. The one-hour increases for the BEC and REG sections of the exam will result in increased administrative costs. As a result, fees to sit for the longer exams will increase. Fees will vary based on the region where the test is administered. More information on exam fees is available from the National Association of State Boards of Accountancy (NASBA) and state boards of accountancy.

Q: What types of questions will be on the exam?

A: Each of the four exam sections will consist of a combination of multiple-choice questions and task-based simulations. This includes the BEC section, which will for the first time include task-based simulations in addition to the multiple-choice and written communication questions currently in this section. Task-based simulations will include Document Review Simulations, a new type of question phased in this year and featured in the next version of the exam. These problems require candidates to examine a document and add or delete text to indicate the correct answer, Maslott said. The quantity of each type of question will also change. All sections of the exam except REG will have fewer multiple-

choice questions to make room for two to three additional task-based simulations. The REG section is the exception, with a slight increase in multiple-choice questions as well as an increase in task-based simulations.

Q: How will the exam be scored?

A: Multiple-choice questions currently count for 60% of the total score on the AUD, FAR, and REG sections, with task-based simulations counting for the remaining 40%. These weights will change on the next version of the exam, with each type of question counting for 50% of the total score on these three sections. In the BEC section, multiple-choice questions currently comprise 85% of the total score, and three written communication tasks count for 15%. On the next exam version, this section will be split into three types of questions with weighting as follows: multiple-choice questions will count for 50%; task-based simulations will count for 35%; and written communication responses will count for 15%.

Q: How will I know what to study for the revised exam?

A: Perhaps the biggest enhancement of the CPA Exam that will debut April 1, 2017, is the level of detail included in the new blueprints that outline each section of the exam, Maslott said. These blueprints replace the current Content and Skill Specification Outlines that detail exam content. The blueprints, published in April 2016, contain about 600 representative tasks that are closely aligned to the skills that newly licensed CPAs need to be successful. “They are a huge step forward in sharing exam content,” Maslott said. “We think it offers a lot more detail than what has previously been available. If candidates can master those tasks, they will be well-prepared,” he said.

Q: Will I still get credit for sections of the exam I passed prior to April 2017?

A: NASBA, state boards of accountancy, and the AICPA have agreed that any sections that candidates passed prior to the April 1, 2017, launch date will count toward a candidate's licensure. Each passed exam section is valid for 18 months; score reports include any relevant expiration dates.

<http://www.journalofaccountancy.com/>

AGA Guam Chapter: CGFM News



**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.

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

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.

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 received a one-time

certification pay differential. A Guam licenced CPA shall be eligible to receive an additional 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 10% increase.





Meet Your Fellow CGFM



Maripaz N. Perez,
CGFM, CGAP,
CICA, CIA
Internal Auditor

Guam Power
Authority

1. How did you get involved with AGA?

The Office of Public Accountability, my former employer, encouraged all employees to be members of the AGA. Management was very supportive of AGA initiatives and even encouraged staff to be active by being committee members and/or officers.

2. Why did you decide to earn the CGFM Certification?

I felt that since my professional career revolves around “government activities, finance, and functions” I found the CGFM certification very appropriate and pertinent to my professional development. It was a certification that I truly felt would advance my career, knowledge, and skills of our government’s financial management. In addition, my previous employer (the OPA) was a strong proponent and supporter of the CGFM and has assisted staff in the endeavor of attaining the designation by sending them to trainings.

3. How has the CGFM enhanced your career?

I believe that the CGFM designation has given me a competitive advantage in my profession. The CGFM is a lifelong promoter of continuous education and improvement. The CGFM covers the extensive field of government financial management—federal, state and local, which has been very instrumental and helpful in her profession growth from a Management Analyst to an Auditor and now as the Internal Auditor of one of the biggest component units in the Government of Guam.

4. What's the most important issue today in government financial management?

For me, the most important issues today in our government’s financial management is the commitment to due diligence and accountability in the work that we do. Exhibiting due diligence where financial management officials take positive efforts to obtain the knowledge and skills needed for their positions, to stay abreast of emerging issues, and update their skills. Accountability in a manner where government employees—at every level—understands and accepts the responsibility of being duty bound to the people (public) for their actions and use of resources.

5. What accomplishment are you most proud of in your career?

I am most proud of attaining my CGFM certification. It laid the foundation for my continued commitment to continuous education and professional development. After earning my CGFM, I pursued and earned subsequent professional designations (CGAP, CICA, and CIA) that complemented and augmented my professional credibility.

6. What advice would you give a new college graduate joining the field?

Working in the government finance field is both rewarding and challenging. My first recommendation for the new college graduate is to honestly answer the question why did they pursue or want to pursue this field. I will tell them to write that reason in a piece of paper that they can put in their wallet. When things get hairy and challenging and you ask yourself why am I doing this again? I will tell them to pull out that piece of paper and read it out loud. You must believe in yourself and in what you do in order for you to affect change. My next advice would be for them to find a mentor that they admire and that they can relate with.

7. What is the best thing about AGA

The best thing I enjoy about AGA is the professional camaraderie and support each members and chapters provide to each other.

BIOGRAPHY

Maripaz Nogoy Perez is the Internal Auditor of the Guam Power Authority (GPA). She joined the GPA management team in 2011. Maripaz holds the professional designations of a Certified Government Financial Manager (CGFM); Certified Government Auditing Professional (CGAP); Certified Internal Controls Auditor (CICA); and Certified Internal Auditor (CIA).

Maripaz attended George Washington High School in Mangilao. She earned her bachelor’s degree in International Business and minored in Human Resources Management at the University of Guam. Subsequently, Maripaz received her Masters of Arts in Organizational Management at the University of Phoenix in 2005.

AGA Guam Chapter: Meet Your Fellow CGFM/ Member Anniversary

Meet Your Fellow CGFM BIOGRAPHY (continued)

As the GPA Internal Auditor, Maripaz is responsible for providing independent, objective assurance, and consulting services to management and the Consolidated Commission on Utilities to add value and improve GPA's effectiveness and efficiency. She also has oversight of the Revenue Protection Program for the prevention and detection of unauthorized electricity use.

Prior to working at GPA, Maripaz worked at the Guam Office of Public Accountability (OPA) for more than eight years. At the OPA, she started as a Management Analyst until she was promoted as an Auditor III. Her work included performance audits, legislative mandates, financial audit reviews, and participating in Request for Proposals for audit services with local entities.

Maripaz is an active member of the Association of Government Accountants where she served as the Secretary and the Chair for the Education Committee. She is currently serving as the Accountability Committee Chair. Maripaz is also a member of the Institute of Internal Auditors, Association of Certified Fraud Examiner, and the Institute for Internal Controls.

"As we express our gratitude,
we must never forget
that the highest appreciation
is not to utter words,
but to live by them."

John F. Kennedy



Congratulations to the following members who celebrate their Membership Anniversary in the month of November:

Todd Smith, CPA
Consultant
26 years

Matthew Quinata
Internal Auditor
Bureau of Budget and Mgmt Research
24 years

Janet T. Dirigi
Program Coordinator
University of Guam
5 years

Josephine Muescan
Accounting Technician
University of Guam
5 years

Reginald Diaz
Accountant III
University of Guam
3 years



AGA Guam Chapter: Training Opportunities/Community Outreach



Tools and Strategies for Fighting Fraud

Nov. 16 | 2-3:50 p.m. ET | 2 CPEs | FOS: MAS

Whether you are new to fraud prevention and mitigation or a seasoned professional in the field, resources made available through AGA and other sources can help you strategize and manage fraud risks with your team. Hear from experts with years of experience at fighting fraud within government and the private sector.

Learning Objective: Learn how free, online tools made available can provide concrete assistance to government officials working to fight fraud at any level of government.

For more information on trainings being offered, please visit : <https://ww.agacgfm.org/Training-and-Events/Event-Calendar/national-events.aspx>

EARLY CAREERS

Director for Early Careers, Christian Rivera, presented to the Junior Accounting Society (JAS) student members on Nov.8, 2016 about AGA's early career membership, scholarship due dates and other program of the Guam chapter that focuses on career development. He was accompanied by Jojo Guevara, CGFM Director, to talk about CGFM certification and AGA in general. We want to thank JAS President Von Alcoran for allowing us to do the AGA presentation.



AGA Guam Chapter: Community Service and Outreach

Community Service: November 2016

AGA is sponsoring a day to feed the homeless at Guma San Jose. Guma San Jose is a Catholic Social Service program that serves the needs of Guam's elderly, abused, homeless, and persons with disabilities.

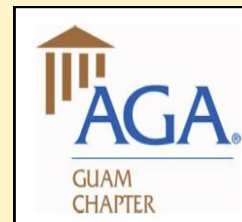
- Where: **Guma San Jose in Dededo** (Green Building, across Maria Ulloa Elementary School)
- When: **October 19, 2016, Saturday 12:00 p.m.** (Signing in and preparation begin at 11:30 a.m.)
- Menu: Chicken Curry, Rice, Dessert, and Ice Tea
- If you would like to make a donation or for more information please email Frances Danieli at francesdanieli@gmail.com or call her at 797-1071

Community Service: December 2016

It's that time of the year to ring in good cheer. AGA is again participating in the Salvation Army's Bell Ringing. The following are the dates, times, and locations:

December 10, 2016 Saturday 10:30 a.m. - 12:30 p.m. GPO Food Court

December 17, 2016 Saturday 10:45 a.m. - 12:45 p.m. Micronesia Mall Women's Macys



Get Smart About Credit

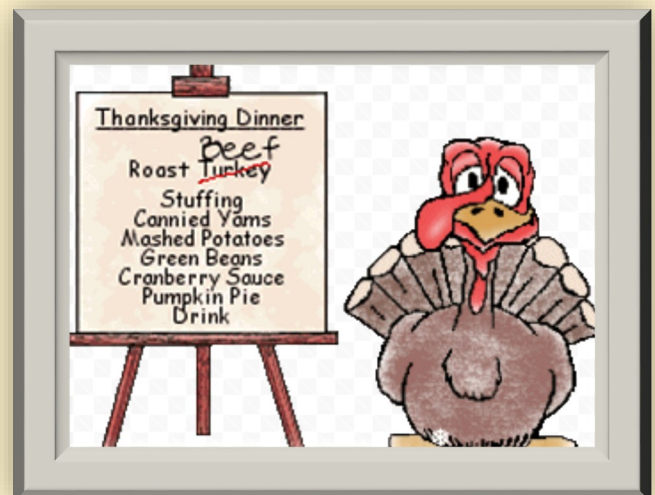
AGA Guam Chapter participated in the Bank of Guam's "Get Smart About Credit" outreach presentation to the various high schools in Guam on Oct.19, 2016. AGA was represented by Ricky Hernandez, Maripaz Perez, Pam Aguigui, Russell Balaan, Francis Danieli and Jojo Guevara. They were joined by other Bank of Guam staff to do a presentation to the senior classes of Father Duenas High School and Simon Sanchez High School. The outreach included information on the need to get smart about their credit with discussions about loans, identity theft, budgeting, how to fund their college, etc.



AGA Guam Chapter: Community Service and Outreach

SCHOLARSHIP, ACCOUNTABILITY and CGFM Outreach

AGA Directors Pam Aguiqui, Maripaz Perez and Jojo Guevara presented to the Guam Community College Accounting Students about AGA's scholarship, accountability and CGFM programs. Thank you to Ms. Pilar Pangelinan for allowing us to do a presentation in her class.



AGA Guam Chapter: Thank you to our 5K Run/Walk Sponsors

15th Annual 5K Sponsors

Platinum Sponsors



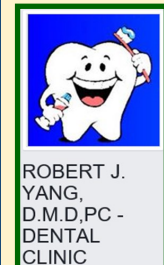
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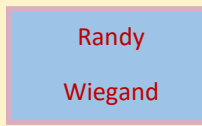
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AGA Guam Chapter: About Us...

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/Technical Meetings

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

Education

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

Professional Certification

Chair: **Jose Guevara III**, CGFM;
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Chair: **Debbie Ngata**
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Early Careers

Chair: **Christian S. Rivera**
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Student Representative

Von Alcoran, JAS President

email: vonalcoran@hotmail.com

Accountability

Chair: **Maripaz N. Perez**, CGFM, CGAP
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Community Service

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

Chapter Recognition Program

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

Awards

Chair: **Vincent Duenas**, MPA
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Scholarship

Chair: **Pamela Aguiqui**
Email: paguiqui@gpagwa.com

Research/Standards

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

By-Laws and Procedures:

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

Historian:

Jerrick Hernandez
email: jhernandez@guamopa.org

