



P.O. Box 1124 Hagatna, Guam 96932

PH. (671) 475-**0390** FX. (671) 472-7951 Email.

agaguamchapter@gmail.com Websites:

www.facebook.com/agaguamchapter

AGA Guam Chapter Officers: Rachel Field, PMBA
President
rachelfield87@gmail.com

Artemio "Ricky" Hernandez, CGFM President-Elect

artemiorh@gmail.com

Cora Montellano, CGFM Treasurer cmontellano@gpagwa.com

Joy Bulatao, CGFM Secretary joy.bulatao@gmail.com

Doreen Crisostomo, Ph.D., CGFM Immediate Past-President doreentc@uguam.uog.edu



PLATINUM AWARD
Program Year 2013-2014
CONGRATULATIONS!!



PRESIDENT'S MESSAGE

Hafa Adai AGA Members!

Last month was very eventful with the number of CPEs offered to the recognition of our CGFM members. April continues to be just as eventful as we make special contributions to our community. The AGA Guam Chapter will be donating \$500 to the Pacific Mission Aviation to help in transporting goods to the islands affected by Typhoon Maysak. We will also be awarding three students who have applied for the Herminia Dierking and AGA Guam Chapter scholarships. Both presentations are expected to be held during our April general membership meeting.

President Norbert Kalau and Chief Financial Officer, Melinda Espinosa of Pacific Mission Aviation will also be our guest speakers for April and provide an update on the relief provided in response to Typhoon Maysak.

Also held during our April general membership meeting will be officer elections for next program year. Please try to make it a point to come to this meeting to come and vote. Tracking for the PDT Raffle continues on until our May general membership meeting. For members who are now eligible or soon to be eligible, you should have received an e-mail notification by our

Membership chairperson, Randy Wiegand.

Planning for our annual ACCOUNTA-BILITY 5K Run/Walk is well underway and is scheduled for Saturday, June 27, 2015! If you are interested in being part of the committee and volunteering for this event, please contact Frances Danieli or Ricky Hernandez. The success of our 5K events have contributed to our scholarship programs to University of Guam and Guam Community College students.

We received awesome news this past month as Bill 46-33 was passed and will give recognition to those holding the CGFM designation in certain government of Guam agencies through incentive pay. Our government continues to recognize the value of holding this designation through each members' testimony and hard work in their respective workplaces.

Interested in obtaining the CGFM designation? AGA is offering any member their first CGFM exam at no charge through May 31, 2015. Please take advantage of this. Encourage your fellow members as well as those you may know in our field. Let's promote the CGFM and use this as a tool to attract new members to our organization.

Stay Awesome,
Rachel Field
AGA Guam Chapter President



# AGA Guam Chapter: Upcoming Events/ General Meeting Information

## AGA Guam's Upcoming Events & Reminders

#### **General Membership Meeting**

Wednesday, April 29, 2015
11:30pm—1:00pm
LOCATION
Hyatt Hotel
AGA Members - \$14
JAS students - \$8
Non-Members - \$22

April General Meeting
Guest Speakers
Nobert Kalau— President, Pacific
Mission Aviation & Melinda
Espinosa, CFO
Topic:
Update on
Typhoon Mysak Relief

#### **Presentations**

Hermina Dierking and AGA
Guam Chapter Scholarships
H. Dierking Recipients:
 Jared Andrada &
 Clarabelle Santos
 AGA Guam Recipient
 Edward Bamba

AGA Elections— Candidates:
Yuka Hechanova—Pres. Elect
Clariza Roque—Secretary
Josie Villanueva—Treasuer

Community Service Committee
AGA 5K Run/Walk
Committee Meeting
May 1, 2015, Friday
at Tu'Re
5:30 p.m. to 6:30 p.m.

#### **April 2015 General Meeting**



Our Guest Speakers are Nobert Kalau, President and Melinda Espinosa, Chief Financial Officer of Pacific Mission Aviation (PMA). They will be speaking and giving and update on "Typhoon Mysak Relief."

PMA is an avangalisal, non-profit, multi-feasted mis-



PMA is an evangelical, non-profit, multi-faceted mission organization which serves the islands of Micronesia and the Philippines. They are supported through gifts and donations by interested friends in the USA, Canada, Europe and the Philippines. PMA serves many surrounding islands in Micronesia from operational bases in Guam, Pohnpei, Yap, Palau, and the Philippines. For more information on PMA, please visit their website at www.pmapacific.org





# **Mr. Edmund Brobesong,** Senior Tax Manager with

Bringing Hope, Changing Lives

Ernst & Young LLP offered a one (1) CPE presentation entitled: "Income Tax Planning for the Individual" at our March General Membership meeting. Picture: Mr. Brobesong and President-Elect, Ricky Hernandez, CGFM.

# AGA Guam Chapter: ARTICLE: Citizen Centric Reports

#### Citizen Engagement Recipe for a Citizen-Centric Report

by: Corinne Stubbs

November 6, 2014

Sugar, spices, eggs, measuring cup, mixing bowl, whisk.

The recipe list can be endless when making your favorite cake, and the details are incredibly important. Each step is as vital as the last, up until the oven temperature and baking time.

But what about the ingredients to an ideal financial report? Like a good recipe, a Citizen-Centric Report regarding an agency's financial actions can help you gauge that organization's performance, make better voting decisions, and avoid burning your financial cake.

Ann Ebberts, CEO for the Association of Government Accountants spoke with Chris Dorobek on the DorobekINSIDER program about the best ways to present information to citizens and the importance of citizen-centric reporting.



# The Importance of Citizen-Centric Reporting

This is an organization created for financial government professionals. It strives to present government financial information to citizens in a clear and understandable manner to enable the public to make better decisions. Their Citizen-Centric Gov-

ernment Reporting Initiative started with the intention of fostering better communication between governments and their citizens.

"We want our citizens to have the right kind of information to make decisions," said Ebberts. "We want them to be supportive of what their governments are doing, and you can't do that without having information about where [your] taxpayer dollars are going and what it's being used for."

With today's overabundance of publicly available data, staying informed about your government's actions can be an overwhelming task. An AGA Citizen-Centric Report aims to summarize and organize the government financial data in an easy-to-understand, nonpartisan document, thus ultimately bringing this information directly to the public.

"Financial statements are many, many, many pages long, and they're very complex and hard to understand. And what the Citizen-Centric Report is is apolitical," explained Ebberts. "It's not trying to push what one party's doing or another party. It's basically the data, it's the facts. And it's publicly available data that you or I could sift through, do an awful lot of research to find, but we might have it out of context. We might not really know specifically what that data's trying to tell us. So the Citizen-Centric Report really puts it in plain terms that anybody can understand. [It's] kind of like the Reader's digest of government."

# Constructing a Citizen-Centric Report

A Citizen-Centric Report is a fourpage document comprised of specified sections about the financial actions of a particular agency. The first page discusses the mission, goals and strategic objectives of the particular agency as well as the overall organizational structure of the entity. The second page focuses on agency performance, such as the key measures and targets and what is being done with citizen funding and tax money. Page three is centered on monetary amounts, such as revenues and expenditures. This section of the report tracks where money is coming from in addition to its final destination. The third page shows whether or not the agency is managing money accurately and efficiently.

The fourth page of the report focuses on the economic outlook for the agency, including potential future challenges. This section is intended to answer all questions regarding any future financial actions of the agency and removing any mystery as to what is occurring within that agency. Ebberts emphasized the importance of the final section of the Citizen-Centric Report.

"What are the key initiatives and projects that are on the plate for that agency or government organization? How are they planning for the future?" she asked. "That's where it impacts citizens. You know what's coming next, what else is going to happen in their locality, or in support of the federal government. And it takes into consideration infrastructure improvements if there are tax increases that are going to be coming, and, then, what those tax increases will be used for."

#### **Keeping Track from the Inside Out**

One of the greatest challenges to developing a Citizen-Centric Report is assessing and comparing performance measurements. Different administrations have different methods in terms of measuring performance, which makes cross-comparisons difficult. Also, political leanings and lack of citizen-centric efforts can also create differences among performance assessments

## AGA Guam Chapter: ARTICLES: CCRs & IRS Relying on Technology for Fraud Detection

#### CCR Cont'd

"The strategic goals and objectives of every organization are just that," said Ebberts. "There are some politicians that can put a political slant on it, but the strategic goals don't change year by year, or with each political party. They're there, and they're in continuum."

The flexible nature of Citizen-Centric Reports enables agencies to adapt the documents to specific agency needs. Ebberts explained how citizens can more closely follow an agency's trends with greater citizen-centric reporting and how these reports are good for both internal and external use.

"You could update your Citizen-Centric Report on a yearly basis," Ebberts said. "If there is an idea of a bar chart, for instance, that said how much money was being focused on education versus infrastructure and road and bridge building versus corrections and police force support, you could see that moving, or changing, from year to year as the focus changes. If the citizens want to get involved and say, 'Hey, how come I have so many potholes on my roads?' maybe the focus that year was really in improving education for their youth. People do have the right to vote, and they can raise their concerns that way. But at least with the Citizen-Centric Report they have a clear view and a consistent set of data from which to do that."

For CCR tools, such as design guidelines and templates, visit the AGA's Citizen-Centric Reporting Initiative at http://www.agacgfm.org/ccr Source: www.Govloop.com



### IRS Relying Heavily on Technology for Fraud Detection and Taxpayer Service

Washington, D.C. (April 16, 2015) By Michael Cohn

Faced with steep budget cuts, the Internal Revenue Service directed more taxpayers to consult Web sites and its mobile app for answers to their questions this year rather than visiting the IRS's walk-in Taxpayer Assistance Centers or calling its phone lines, while also using technology to detect tax refund fraud.

An interim report from the Treasury Inspector General for Tax Administration on tax season that was publicly released Thursday, a day after the end of filing season, found that as a result of continued budget cuts, the IRS is depending even more on technology-based services, while fewer customers are receiving live assistance from the IRS this year. In addition, the tax agency is continuing to expand its fraud detection efforts.

During fiscal year 2015, the IRS planned to assist 5.3 million taxpayers through face-to-face contact at the Taxpayer Assistance Centers, a nearly 4 percent decrease from fiscal year 2014. As of March 7, 2015, approximately 45.6 million taxpayers contacted the IRS by calling the various Customer Account Services function's toll-free telephone assistance lines. IRS assistors have answered 4.2 million calls and have achieved a 38.5 percent Level of Service with a 24.6 minute Average Speed of Answer.

The level of service for the 2014 filing season was 74.7 percent. However, the IRS continues to expand its self-assistance options that taxpayers can access 24 hours a day, seven days a week, including its IRS2Go mobile app, YouTube channels, interactive self-help tools on IRS.gov, and Twitter, Tumblr and Facebook accounts.

The filing season, defined as the period from January 1 through mid-April, is critical for the IRS because it is during this time that most individuals file their income tax returns and contact the IRS if they have questions about specific laws or filing procedures, TIGTA noted. The objective of this review was to provide selected information related to the IRS's 2015 filing season. TIGTA plans to issue the final results of its analysis of the 2015 filing season in September 2015.

"The IRS's efforts to monitor and prepare for the legislative extension of certain tax provisions prior to the start of the filing season enabled it to begin the filing season as scheduled," said TIGTA Inspector General J. Russell George in a statement. "However, this filing season it has become increasingly difficult for taxpayers contacting the IRS by telephone to reach an assistor."

As of March 6, 2015, the IRS received more than 66.7 million tax returns—more than 62.3 million (93.5 percent) were filed electronically and more than 4.3 million (6.5 percent) were filed on paper. The IRS has issued more than 54.2 million refunds totaling more than \$162 billion. In addition, as of Feb. 26, 2015, the IRS processed 737,148 tax returns that reported more than \$2.1 billion in Premium Tax Credits that were either received in advance or claimed at the time of filing. More than 3.7 million tax returns reported shared responsibility payments totaling more than \$655 million for not maintaining required health insurance coverage.

TIGTA also found that the IRS is continuing to expand its efforts to detect tax refund fraud. As of March 7, 2015, the IRS reports that it identified 36,674 tax returns with \$172.9 million claimed in fraudulent refunds and prevented the issuance of \$132.8 million (76.8 percent) in fraudulent refunds. In addition, the IRS reports that expanded use of controls to identify fraudulent refund claims before they are accepted into the processing system has identified approximately 37,000 fraudulent electronically filed tax returns and approximately 10,000

## AGA Guam Chapter: Article continued & Resume/Interviewing Workshop

paper tax returns as of March 5, 2015. The IRS also identified and confirmed 16,523 fraudulent tax returns involving identity theft as of Feb. 28, 2015, and identified 26,797 prisoner tax returns for screening as of March 7, 2015.

This report was prepared to provide interim information only. TIG-TA made no recommendations in the report.

Despite the positive news in the report on the IRS's fraud detection efforts, at least one lawmaker believes the IRS needs to do more to combat identity theft.

#### Warner Letter

Sen. Mark R. Warner, D-Va., requested more information Thursday from the IRS about procedures in place to help taxpayers who have been victims of identity theft, and what might be done going forward to proactively alert taxpayers identified as possible victims of identity theft. In a letter to IRS commissioner John

Koskinen, Warner pointed out that this tax season, taxpayers attempted to file tax returns with the IRS only to discover that a return had already been filed and a fraudulent refund claimed using their identity.

"As you know, filing and claiming a false return is shockingly easy, with scammers needing only a Social Security number (SSN) and a name to file and claim a false return," he wrote. "The number of these cases has continued to soar, with nearly 3 million incidents of tax-related identity theft reported in 2013, the most recent year for which this data is publicly available. While the IRS attempts to identify and prevent as many of these cases as possible, often this fraud is only discovered when the legitimate taxpayer files his or her return and finds that two returns have been filed using the same SSN."

Data from the Government Accountability Office revealed that the IRS issued approximately \$5.8 billion in fraudulent refunds during the 2013 filing season.

Approximately 2.9 million incidents of tax-related identity theft occurred in 2013, up from nearly 1.8 million in 2012, according to an earlier report from TIGTA, Warner pointed out. As a result, hundreds of thousands of taxpayers experienced significant delays in receiving their refunds.

"I want to understand what your agency is doing now to help taxpayers and what might be done going forward to be more proactive about helping taxpayers who have been the victims of taxrelated identity theft," Warner added

**Congratulations to our March** 



**Monthly Lunch Raffle Winner** 

















Resume' Building and Interviewing Skills Workshops

A workshop was conducted on April 3, 2015 at the University of Guam which was hosted by the AGA Guam Chapter. Mr. Tony Benavente, IP&E Human Resources Manager did a presentation on Resume' Building, and United Airlines' Alethea Flores and Darlene Garcia, HR Managers and Claudene Atoigue, Senior Hiring Personnel conducted a presentation on Interview Skills.

# **AGA Guam Chapter: CGFM**





# 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 see the AGA Guam Chapter's Chairperson, **Jose** (**JoJo**) **Guevara**, **III** CGFM for more information. Jojo's email address is jojo guevara@hotmail.com

#### **CGFM Presentations**





CGFM MONTH- On March 24, 2015, the Governor of Guam, Edward JB Calvo signed Proclamation 2015-022 declaring the month March as CGFM Month. In attendance were AGA members, CGFMs, and friends of the AGA Guam Chapter.



Senator Michael FQ San Nicolas presented Legislative Resolution Number 37-33 (LS) to the AGA Guam Chapter at the General Membership Meeting on Wednesday, March 25, 2015. Senator San Nicolas with Guam's CGFMs.

# **AGA Guam Chapter:** Training Opportunities

## **UOG/Becker Professional Education CPA Prep Course**

The University of Guam School of Business and Public Administration and Becker Professional Education offer a course focusing on Regulation in the accounting field to prepare individuals to take the U.S. Certified Public Accountant examination.

#### Regulation(REG)- CE693B-70

Dates: June 8,2015—July 2, 2015

Class Days: Monday through Thursdays

Time: 7pm-9pm

Classroom: SBPA bldg. Rm 262 **Instructor:** Martha G. Suez-Sales

Interested individuals must apply to the UOG Graduate School. For more information contact UOG's Professional and International Programs office at 735-2600/1, email estrelladoh@triton.uog.edu



#### When: July 12-15 | Nashville, TN

Offering up to 24 CPE hours, PDT brings together the top officials in federal, state and local government, as well as from academia and the private sector, for threeand-a-half days of valuable training and networking.

3 Reasons Why You Should Attend:

#### 1. Earn up to 24 CPE Hours

Enhance your lifelong learning and gain the knowledge and understanding to better improve your job effectiveness. The presentations are facilitated by both industry experts and colleagues who have faced similar challenges. In doing so you can earn up to 24.5 CPE hours.

#### 2. Stay On The Cutting Edge

PDT 2015 program includes top-notch speakers from federal, state, local, academia and private sector bringing you key findings and educational experiences to augment your job knowledge and skills. The exhibit hall allows you to familiarize yourself with the latest equipments, technologies, products and services in the profession.

#### 3. Network and Connect

The most unquantifiable yet beneficial aspect of any

training event is networking. AGA's PDT is the place to connect with a variety of government financial experts and industry colleagues from around the nation facing the same or similar issues that you could exchange and share "Aha!" ideas and moments with to bring back to your organization.

Over 95 percent of our surveyed attendees said that they would recommend the AGA PDT to their colleagues to attend!



#### **Government Performance Summit**

The focus of the 2015 Summit is "Putting Performance to Work" and addresses the needs of professionals in all levels of government and the private sector who use performance information in critical organizational process such as budgeting, resource allocation, employee motivation, contracting, and improving services. Have training funds but no travel dollars? Attend virtually!

This event has a rich history of providing the 'latest and greatest' developments; together, we can find solutions, and make a difference in our workplace and the government finance profession. The agenda includes a range of timely and valuable information including: fraud detection, data analytics, improper payments and risks with govern-

ment payment cards.

Conferences: CPE Simplified

Looking 101 a way to stretch your training budget? AGA Web

budget? AGA Web

Conferences make earning CPE hours easy and affordable for both groups and individuals. Web conferences feature experts on a variety of government financial management and performance topics. Each event includes time for participants to ask questions and receive answers from the presenters. These live training events are held on Wednesdays from 2–3:50 p.m. ET.

**Upcoming Web Conferences** 2015

May 13: Ethics

**Government Financial Management** June 3:

Contact webconferences@agacgfm.org with registration and program questions.

# AGA's Internal Control & Fraud Prevention Training

Ronald Reagan Building and International Trade Cente

# AGA Guam Chapter: AGA & GSCPA Mixer

The AGA Guam Chapter and the Guam Society of Certified Public Accountants held a Mixer which was titled: "Building Bridges" at the University of Guam's SBPA Multi-purpose Room on Friday, April 10, 2015. The purpose of this annual event was to build relationships with the students at the University of Guam who are seeking careers in Accounting. The majority of the students who attended the Mixer are also members of the University of Guam's Junior Accountants Association (JAS). Kudos to all who participated in the event and especially the team who organized this annual event.

















# AGA Guam Chapter: Community Events—5K Run/Walk



### Community Service Committee

Chairperson: Frances Danieli, CGFM Vice Chair: Mark Palarca

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

Below are several organizations our Chapter has assisted with in promoting good in our community.



**Helping Moms & Families** 











# 14TH ANNUAL 5K RUN/WALK

Save the Date Saturday June 27, 2015

AGA Guam Chapter is happy to announce our upcoming 14th Annual AC-COUNTABILITY 5K Run/ Walk for Saturday, June 27. 2015. 6:00 a.m. at the

Chamorro Village in Hagatna.

A majority of the proceeds from this event will be used to fund the Herminia Dierking and the AGA Guam Chapter Scholarships for University of Guam (UOG) and Guam Community College (GCC) students.

Each year, thousands of dollars are awarded to UOG and GCC students through the proceeds fundraised from this event. These scholarships were created through the generosity of AGA 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 and to provide financial support for students intending to pursue a Bachelor's or Associate's Degree in Accounting at UOG or GCC.

If you would like more information or volunteer for this great worthwhile event, you may contact Ricky Hernandez at 671-486-4444 or artemiorh@gmail.com 671-475-1382 or Frances Danieli at fdanieli@ghura.org.

**Committee Meeting** Friday, May 1, 2015, at Tu'Re 5:30 p.m. to 6:30 p.m. Call Francis D. for more information







# AGA Guam Chapter: Treasurer's Report Jan 2014, Feb 2014 & Mar 2014



# ASSOCIATION OF GOVERNMENT ACCOUNTANTS GUAM CHAPTER

P.O. Box 1124 Hagatna Guam 96932



### Statement of Financial Position

(Unaudited)

	(Chanadica)				
As of March 31, 2015 (Unaudited)		As of February 28, 2015 (Unaudited)		As of January 31, 2015 (Unaudited)	
\$	59,399	\$	59,546	\$	56,466
\$	1,813	\$	3,626	\$	7,176
\$	449	\$	449	\$	449
\$	500	\$	500	\$	500
S	62,161	S	64,121	S	64,591
\$	580	\$	5	\$	
S	580	S	# E2	S	達別
\$	17,031	\$	18,909	\$	19,898
\$	44,550	\$	45,212	\$	44,693
\$	61,581	\$	64,121	\$	64,591
S	62,161	S	64,121	S	64,591
	\$ \$ \$ \$ \$	As of March 31, 2015 (Unaudited)  \$ 59,399 \$ 1,813 \$ 449 \$ 500 \$ 62,161  \$ 580 \$ 580 \$ 580 \$ 61,581	As of March 31, 2015	As of March 31, 2015 (Unaudited)  \$ 59,399 \$ 59,546 \$ 1,813 \$ 3,626 \$ 449 \$ 449 \$ 500 \$ 500 \$ 62,161 \$ 64,121  \$ 17,031 \$ 18,909 \$ 44,550 \$ 45,212 \$ 61,581 \$ 64,121	As of March 31, 2015     As of February 28, 2015     As of Ji       (Unaudited)     (Unaudited)     (Unaudited)       \$ 59,399     \$ 59,546     \$       \$ 1,813     \$ 3,626     \$       \$ 449     \$ 449     \$       \$ 500     \$ 500     \$       \$ 62,161     \$ 64,121     \$       \$ 580     \$ -     \$       \$ 580     \$ -     \$       \$ 17,031     \$ 18,909     \$       \$ 44,550     \$ 45,212     \$       \$ 61,581     \$ 64,121     \$

## Statement of Activities

	Nine Months Ended March 2015 (Unaudited)		Eight Months Ended February 2015 (Unaudited)		Seven Months Ended January 2015 (Unaudited)	
Revenues						
	\$	67,536	\$	66,747	\$	66,227
Expenses	\$	47,649	\$	44,320	\$	43,330
Increase (decrease) in net assets	\$	19,887	\$	22,427	\$	22,897
Net assets at beginning of period	\$	41,694	\$	41,694	\$	41,694
Ending Net Assets	S	61,581	S	64,121	S	64,591

**AGA Guam Chapter: THANK YOU!** 

# "SI YU'US MA'ASE"

13th Annual 5K Sponsors







Dan Fitzgerald

Pacific Baily Rews



# PWS Pacific Waste









**Marcia Briones** 

# MODERN KONSTRAK





# 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 & Communications**

Director: Vincent Duenas, MPA

email: vincentd@guamwaterworks.org

**Education & RVP Pacific Rim** 

Chair: Rodalyn May A. Gerardo, CGFM, CIA, CPA, CGAP

rgerardo@guamopa.org

Co-Chair: Yukari Hechanova, CGFM, CPA, CIA

yuka@guamwaterworks.org

**CGFM** 

Chair: Jose Guevara III, CGFM;

jojo guevara@hotmail.com

Newsletter

Editor: Matthew Quinata mattquinata@gmail.com

Website

Director: Artemio Hernandez, CGFM

artemiorh@gmail.com

**Membership** 

Chair: Randy Wiegand, CPA

**Early Careers** 

Chair: Jason V. Katigbak, CPA, CIA, CFE, CGMA

jason.katigbak@gmail.com

Co-Chair: Zeny Asuncion-Nace, CGFM, CPA, CFE

znace@uguam.uog.edu

**Student Representative** 

Janelle Santos, JAS President

email: not available

**Accountability** 

Chair: Maripaz N. Perez, CGFM, CGAP

mnperez@gpagwa.com Co-Chair: Josie Villanueva

josiegv@gmail.com

**Community Service** 

Chair: Frances Danieli, CGFM

danieli6@guam.net Co-Chair: Mark Palarca

**Awards** 

Chair: Taling Taitano, CPA, CGFM

tmtaitano@gmail.com

**Scholarship** 

Chair: Cora Montellano, CGFM cmontellano@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

