



Advancing Government Accountability

August 2014, Volume 8, Issue 2

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**AGA Guam Chapter
PLATINUM Award
Program Year 2013-2014
CONGRATULATIONS!!**



Hello AGA Members! I'm sure we all missed each other since we did not have a July general membership meeting due to the storm, but our August general membership meeting is something to look forward to as we hold a forum with Leonardo M. Rapadas and Elizabeth Barrett-Anderson, candidates for Attorney General. With the Guam Professional Development Conference (GPDC) coming this September, attending our August meeting may make you eligible for a GPDC scholarship along with participating in a community service event for this program year. Our August meeting will be on Wednesday, August 27, at the Onward Beach Resort in the Aqua Ballroom and doors will open at 11:30 am. This month we celebrate another one of our members receiving the Certified Government Financial Management (CGFM) designation – Ms. Joy Bulatao! If you see her, please congratulate her for this awesome accomplishment. The chapter is very proud. One of the many things I have appreciated about our chapter is our commitment to our community. When we take the focus off of ourselves and the busyness of our lives and lend helping hands to others, we become even more awesome. The Guam Chapter has a really big heart and I hope this year we would continue in our efforts to give back to our community and take the time to

President's Message

be thankful for an organization that answers the call to serve others. Thank you to those who were able to come out this month and volunteer your time in the Family Celebration event sponsored by Guam Moms Helping Moms and the Tops in Blue event sponsored by the 36th Air Force Support Squadron. If you are interested in volunteering for future events, please contact Frances Danieli at francesdanieli@gmail.com or Mark Palarca at madpalarca@gmail.com.

I hope the issuance of last month's newsletter was a good surprise for you as we are trying to get back to sending out monthly newsletters and providing various avenues for you to receive AGA information. The purpose of the newsletter is to re-cap AGA events, share various technical articles, and celebrate the accomplishments of our awesome members. Please enjoy what this month's newsletter has which includes past events like the national Professional Development Training held in Orlando, Florida. You can also visit our website at www.aga.guam.net or like us on Facebook at www.facebook.com/agaguamchapter. If you are interested in submitting an article, picture, or even just making an announcement, you can contact Vincent Duenas, Ricky Hernandez, and Matt Quinata who are all part of this year's Communication Committee. I'd like to end my message with a quote from the late Robin Williams' 'Dead Poets Society' movie where he says, "Carpe, carpe. Carpe diem. Seize the day, boys. Make your lives extraordinary." We all have an opportunity to be awesome and extraordinary in our daily lives, our family, and in this chapter. Carpe diem, friends! Be extraordinary!

- Rachel Field, Chapter President

Calendar of Events/Articles

AGA Guam's Upcoming Events & Reminders

August 27, 2014
General Membership Meeting
Onward Beach Hotel
Aqua Ballroom
**Guam Attorney General
Candidate Forum**
12:00pm—1:00pm



Attorney General Leonardo M.
Rapadas & AG Candidate
Elizabeth Barrett-Anderson

August 29, 2014
Nomination Deadline
Bienniel Chapter Awards
Contact: Vince Duenas for
more information

September 10, 2014
**Chapter Executive
Committee Meeting**
Venue to be announced

Sept. 17-19, 2014
**Guam Professional Develop-
ment Conference (GPDC)**
“Trends, Tools & Techniques in
Today’s Financial Environment.”
Hotel Nikko Guam

September 20, 2014
**Guam International
Coastal Clean-Up**
An AGA Community Service Event
Paseo Park, Hagatna
6:00 a.m.

House Passes Student Tax Credit Simplification Bill

The House approved legislation to consolidate four different tax incentives for higher education into a single tax credit. The bill, known as the Student and Family Tax Simplification Act, would consolidate the Hope Credit, the American Opportunity Tax Credit, the Lifetime Learning Credit, and the tuition deduction into a single, expanded American Opportunity Tax Credit.

The new AOTC, which would be permanent and partially refundable, would provide a 100 percent tax credit for the first \$2,000 of eligible higher education expenses and a 25-percent tax credit for the next \$2,000 of such expenses (for a maximum credit of \$2,500).

The first \$1,500 of the credit would be refundable, meaning that families could receive the benefit regardless of whether they have federal income tax liability. The credit could be used to offset expenses for tuition, fees and course materials.

The credit would be available for up to four years of post-secondary education at qualifying four-year universities, community colleges, and trade and vocational schools. It would begin to phase out for families with incomes between \$86,000 and \$126,000 (half those amounts for single individuals) to ensure that the credit provides greater benefit and value to low- and middle-income families.

Rep. Diane Black, R-Tenn., a member of the House Ways and Means

Committee, applauded House passage of the legislation, also known as H.R. 3393.

“It’s a well-known fact that the cost of education is climbing, and that for too many, the ability to save and pay for college without ending up under a mountain of debt is simply out of reach,” Black said in a statement. “Today’s broken tax code does little to ease that financial burden or provide a sense of security that education will be a reality in the future. Streamlining the number of education provisions and retooling those that are most effective allows us to simplify the code and reduce some of the confusion that exists today. As a result, students can spend less time figuring out how to finance the cost of a higher education and more time developing the skills they need to succeed in a knowledge-based economy. I think we can all agree that it ought to be easier for any family to plan, save and invest in education. I applaud my colleagues in the House for their work today, and I urge the Senate to follow our lead by taking up this important legislation to make higher education more affordable for American students and families.”

Last year, Black chaired the Ways and Means Committee’s Education Tax Reform Working Group, one of eleven bipartisan working groups established by chairman Dave Camp, R-Mich., to make the tax code flatter, fairer and simpler. Her working group is the only group, to date, to produce legisla-

Articles

House Passes Student Tax Credit Simplification Bill *(continued)*

tion, she noted. The committee approved the bill last month (see House Committee Passes Education Tax Credit Simplification Bill).

However, the ranking Democratic member of the Ways and Means Committee, Rep. Sander Levin, D-Mich., pointed out that a number of other educational groups had signed a letter of opposition to the bill from the American Council on Education, including the American Association of State Colleges and Universities, American Council on Education, the Association of American Universities, the Association of Governing Boards of Universities and Colleges, the Association of Jesuit Colleges and Universities, the Association of Public and Land-grant Universities, the College and University Professional Association for Human Resources, the Council for Christian Colleges and Universities, the Council of Graduate Schools, the Hispanic Association of Colleges and Universities, and the National Association of Independent Colleges and Universities. "In simplifying education provisions within the tax code, this bill leaves behind numerous undergraduate students, graduate students and lifetime learners," said Levin in a speech on the House floor. "It replaces the Hope Scholarship Credit, it repeals both the Lifetime Learning Credit and the now expired deduction for qualified tuition expenses. And it limits the overall deduction for the first four years of

schooling. It harms students across the board."

He argued that undergraduates who take longer than four years to complete their degrees would be impacted, a change that loses sight of the fact that the median length of time it takes undergrads to get their degrees is more than four years. Adult learners would face higher costs.

"Three in four students are adult learners, who tend to take much longer to complete their degrees because they work full-time, have dependents, serve in the military, or have some combination of the foregoing, and take longer to complete their degree. Low-income and middle-income graduate students would lose out," he said. "In 2013, the Lifetime Learning Credit, which this bill eliminates, served nearly two million students with incomes at or below \$75,000, including 1 million with an income of \$40,000 or less." *by Michael Cohn*
7/24/14 www.accountingtoday.com

Understanding Climate Change

Congressional and public interest in climate change has grown over the past 20 years. Over this period, several issues have emerged, particularly in the areas of emissions data and science policy.

Certain gases in Earth's atmosphere—carbon dioxide (CO₂) and methane—are known as greenhouse gases because they trap energy from the sun that would otherwise escape Earth's atmosphere. In the atmosphere, greenhouse gases absorb and reemit radiation causing a greenhouse effect, which, in turn, causes a warming of Earth's atmosphere.

Below show the current and projected impacts of climate change in the United States.

Category: Temperature

Current and projected impact: U.S. average temperature has risen more than 2 degrees Fahrenheit over the past 50 years and is projected to rise more in the future—how much more depends primarily on the amount of heat-trapping gases emitted globally and how sensitive the climate is to these emissions.

Category: Precipitation

Current and projected impact: Precipitation has increased an average of about 5 percent over the past 50 years. Projections for future precipitation generally indicate that northern areas will become wetter and southern areas, particularly in the West, will become drier. Also, the amount of rain falling in the heaviest downpours has increased approximately 20 percent on average in the past century, and this trend is very likely to continue with the largest increases in the wettest places.

Category: Extreme weather events

Current and projected impact: Many types of extreme weather events, such as heat, waves and regional droughts, have become more frequent and intense during the past 40-50 years.

Category: Storms

Current and projected impact: The destructive energy of the Atlantic hurricanes has increased in recent decades. The intensity of these storms is likely to increase in this century. In the eastern Pacific, the strongest hurricanes have become stronger since the 1980s, even while the total number of storms has decreased. Cold season storms tracks are shifting northward, and the strongest storms are likely to become stronger and more frequent.

Category: Sea levels

Current and projected impact: Sea level has risen along most of the U.S. coast over the last 50 years and will likely rise more in the future. Arctic sea ice is declining rapidly and this decline is very likely to continue.

Various human and natural activities emit greenhouse gases, with the

Article/AGA's Professional Development Conference 2014

Understanding Climate Change (continued)

production and burning of fossil fuels for energy contributing around two-thirds of man-made global emissions in 2005. CO₂ is the key greenhouse gas affected by human activity, accounting for about three-quarters of global emissions in 2005. Other greenhouse gases include—in order of their prevalence by volume—methane (CH₄), nitrous oxide (N₂O), and ozone (O₃). The interactive feature below illustrates Earth's carbon cycle, which regulates the flow of carbon between the atmosphere and land-based and oceanic sinks.

Global temperature increases may contribute to a gradual change in the balance of energy flowing into and away from Earth's surface. Earth's climate system is driven by energy from the sun and is maintained by complex interactions among the atmosphere, the oceans, and the reflectivity of Earth's surface, among other factors. Earth's system maintains a constant average temperature only if the same amount of energy leaves the system as enters it. If more energy enters than leaves, the difference manifests as a temperature increase. The interactive feature below shows current estimates of the equilibrium transfer of energy.

www.gao.gov

July CEC Lunch Raffle Winner Congratulations!



AGA PDT 2014

by: Jerrick Hernandez

Jocelyn Untalan and I were the lucky winners selected to attend the 2014 Professional Development Training (PDT) in Orlando, Florida. The 2014 PDT was held at the Orlando World Center Marriott from July 13 to 16, 2014. This was Jocelyn's first PDT experience and my second, my first was at the 2010 PDC which was also held in Orlando, FL.

I found my second PDT experience to be much better than my first because I've had more work experience and could better comprehend the topics presented. Some of the sessions I really enjoyed were the "Change 180", which discussed dealing with the ever changing world through a motivational and humorous way; "The Power of 8", which was a session that provided a very different and entertain spin on leadership; and



"Choose to be Exceptional", which was presented by Derreck Kayongo, Business Visionary, Community Crusader, and 2011 CCN Hero, and talked about how we can take something that is usually considered trash and turn it into a solution.

There were also several opportunities for attendees to network beyond just the training sessions at PDT. I was fortunate to meet the current AGA National President Mary Peterman, the incoming National President William "Bill" Miller, AGA's current Executive Director Remond Van Daniker, and the incoming Executive Director Ann Ebberts who will be replacing Van when he retires in September 2014. For attending the PDT, I received 20 CPE credits. I would like to thank AGA Guam for giving me this opportunity once again, and look forward to many more training opportunities to come.



by Jocelyn Untalan

In addition to Jerrick's submittal, to which I totally agree to, this is what experienced: This was my first experience of an AGA National's Training conference. The "wow" factor hit me from the beginning to the end, with the size of the event location, the amount of fellow professionals in attendance, and the stage with its decoratively-lit background settings in the main ballroom that created that certain type of atmosphere that just said "Yes, *this* is a major event"! The audience was so large that there was a need for the set up of 4 huge screens in the background just so that the speakers would be visible to all that were in attendance. Just being in the presence within that grandeur of all the people, hearing the speakers loud and clear and seeing them on the screens displayed by background sceneries that changed everyday but yet each were amazing in their own different designs; to this day it is still not enough to describe the awesomeness I felt! This conference did not fail to deliver because it did so in a tremendously breathtaking way! Absolutely remarkable is what I say to describe my experience at this conference. And I strongly encourage all of my fellow professionals with the AGA Guam Chapter to strive for the opportunity to attend a future AGA National annual training conference!

The three courses that I either enjoyed or impressively caught my attention were "Change 180", "The Transformation of Money from Physical to Electronic", and "Choose To Be Exceptional". "Change 180" and "Choose To Be Exceptional" involved fun, audience participation while "The Transformation of Money from Physical to Electronic" captivated my attention with the style of presentation and the short, specific information being conveyed.

Announcements: Nomination Deadline/Fraud Prevention Trng.

Biennial Chapter Awards Program— A Call for Nominations

We are seeking nominations to be awarded at the 2014 GPDC on September 17-19, 2014 at the Hotel Nikko Guam. Deadline to submit is **Friday, August 29, 2014** and may be emailed to agaguamchapter@gmail.com. The awards include:

1. **Professor John M. Phillips Excellence in Government Accountability Award**—This award recognizes the cumulative achievements of a government professional that has, throughout his/her public career, served as a role model for others and has consistently exhibited the highest personal and professional standards. Nominations are open to federal, local, or state government employees, and elected or appointed officials on Guam.

The award is named after Prof. John M. Phillips, CGFM, CPA, MBA, for his contributions to advancing government accountability in the Pacific region. Prof. Phillips is a charter and lifetime member of the AGA Guam Chapter and retired professor of accounting at the University of Guam after a 22-year career.
2. **Chapter Service Award**—This award will recognize an individual whose participation is above and beyond the call of duty, for matters that have made a positive impact and improvement on Chapter operations, membership, etc.
3. **Chapter Education Award**—This award will recognize a chapter member who has demonstrated an outstanding commitment to providing educational opportunities that promote the Chapter.
4. **Community Service Award**—This award will recognize an chapter member who has demonstrated an outstanding commitment to volunteer community service by participating in a volunteer community service project or projects.
5. **Emerging Leader Award**—This award will recognize an chapter member who has demonstrated the skills to be an outstanding leader and who has shown a commitment to improving chapter operations. Nominees must have 5-10 years of work experience.
6. **Agency Chapter Service Award**—This award will recognize outstanding support provided by an agency to the AGA Guam Chapter. Eligible agencies will have consistently made important contributions in support of the development and enhancement of AGA. All public and private organizations/agencies are eligible for this award.

Nominations can be directed to **Vincent Duenas**, Programs Director at agaguamchapter@gmail.com.



AGA's 2014 Internal Control & Fraud Prevention Training Event

September 15-16, 2014

Ronald Reagan and International Trade Center
Washington, DC
14 CPE Hours

Challenge your thinking on internal accountability and controls, and learn how to lower the risks of wrongdoing in your organization. This training event will bring together leaders in government, academia and private industry to discuss the latest discovery techniques and lessons learned from various schemes. The event offers 14 hours of CPEs to help you solve real internal control issues and eliminate fraud, waste and abuse.

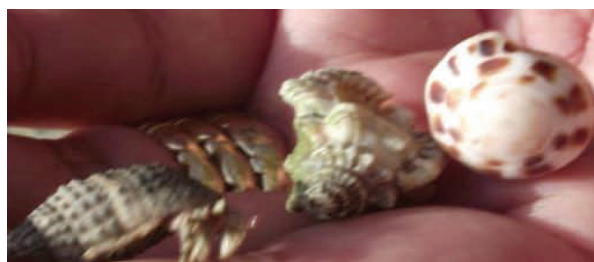
Who should attend? Senior-Level Managers and Executives, CEOs and Presidents, Auditors, CPAs, Accountants, and CGFMs.

Topics Include:

Detecting and Preventing Fraud: Fraud is an old problem, but technology is providing would-be perpetrators with new techniques for targeting government programs. Learn about the latest techniques for preventing and detecting fraud.

Data Analytics: Government agencies have more data than ever before, but converting it into useful information is a challenge. Learn how to leverage data analytics to identify potential fraud and target investigative resources more efficiently.

Internal Control: How can your department or agency improve its control environment? Sessions will address internal controls from perspectives of program management, risk reduction and elimination of waste and abuse.



CGFM News: Congratulations Joy Bulatao!



Guam's Latest Certified Government Financial Manager (CGFM)

Congratulations to our newest CGFM, **Joy Bulatao**, our newest CGFM. Joy is an Auditor II with the Office of Public Accountability and is the AGA Guam Chapter's Secretary.

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 CGFM's must adhere to the AGA's Code of Ethics. In addition, to continue using the CGFM designation after their name, CGFM's must be in an active status.

Active Status

To maintain the CGFM certification in an active status, CGFM's 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, CGFM's 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 turns 20!

Announcements: GPDC



The AGA Guam Chapter in association with the Guam Society of Certified Public Accountants (GSCPA) invites you to the Guam Professional Development Conference (GPDC) held from September 17 to 19, 2014 at the Hotel Nikko Guam. Featured courses* include:

Auditing and Accounting Courses:

- Government Accounting Standards Update
- Supercircular and the Effects on Grant Management and Single Audits
- GASB 67 and 68—Accounting and Auditing Implementation Issues

Internal Audit Courses:

- Governmental Fraud Risks
- COSO and Internal Controls—Implementation of the New COSO Framework

Trends:

- What is Big Data and how does it affect your business decision making process?
- Cyber Technology—Combating Fraud in the Future
- How to Protect Yourself from Identity Theft
- The Current State of the Government of Guam Retirement Fund
- Higher Education in the Cloud

Personal Finance/Others

- Understanding Personal Financial Planning
- Investing on Yourself, Your Family and the Future
- Essentials of Project Management

*subject to changes



Registration Cost:

*includes materials, lunches and snacks

Early Registration (before August 29, 2014)

AGA Members	\$450
GSCPA Members	\$500
Non-Member	\$550

Regular Registration (After August 29, 2014)

AGA Members	\$450
GSCPA Members	\$500
Non-Member	\$550

For more information please contact Education Chairperson, Rodalyn Gerardo at (671) 475-0390 ext. 204 or rgerardo@guamopa.org.



Upcoming Community Service Event



GOVERNMENT OF GUAM
BUREAU OF STATISTIC AND PLAN'S
20TH ANNUAL
GUAM INTERNATIONAL COASTAL CLEAN-UP
SATURDAY, SEPTEMBER 20, 2014
AN AGA GUAM CHAPTER COMMUNITY SERVICE EVENT

Hafa Adai AGA members,

The Guam Bureau of Statistics and Plans is hosting its 20th Annual International Coastal Clean- Up on Saturday, September 20, 2014.

The annual International Coastal Cleanup is a combined effort of Government of Guam agencies, retail and wholesale businesses, dive shops, private and non-profit organizations, federal agencies and the U.S. military.

Guam's participation in this event is important as the information gathered on collected trash will be recorded and sent to the Ocean Conservancy in Washington D.C. The data will be published by geographic location and used for environmental studies. The results of past cleanups have already been used in the development of international and environmental laws.

Members are encouraged to take part in this Community Service event. The AGA Guam Chapter was assigned to the Guam Paseo Park in Hagatna.

Registration starts at **6:00 a.m.** and the clean- up starts at **7:00 a.m.** Participants will meet at the in the big parking lot. Look for the canopies which will be set up.

Water Bottles, gloves, bags, and data cards will be distributed on a first come, first serve basis.

Please contact **Frances Danieli**, Community Service Chairperson at fdanieli@ghura.org or at 475-1382.



Community Service Events

AGA GUAM CHAPTER VOLUNTEERS WITH THE MOM HELPING MOM FAMILY DAY & TOPS IN BLUE CONCERT



TOPS IN BLUE



The 36th Force Support Squadron (36 FSS) Marketing Office hosted the Air Force's premier entertainment group, Tops in Blue, on August 06, 2014 at Andersen Airforce Base Coral Reef Fitness Center (CRFC).

AGA President Rachel Field, JAS member Rusty, and members Rodelyn Gerrado and Frances Danieli assisted the 36 FSS in preparing and handing out their brochures as guests arrived.

After volunteering, we were able to enjoy the Tops in Blue 60th Anniversary performance with songs and dances that took us back to their past to current. We had a fun filled evening seeing the Minions, from "Dispicable" and Elsa from "Frozen". The AGA President was also chosen to dance with one of the performers and Rodelyn got a group picture with some of the performers after the Meet and Greet session.

This is a free event open to the public, maybe next year this could be a first time must see event for more AGA members.

- Frances Danieli, Committee Chair



GUAM MOM HELPING MOM & FAMILIES



The Guam Moms Helping Moms and Families (GMHMAF), hosted its 2nd Annual Island Wide Family Day / Diaper Drive on Saturday, August 2, 2014 at Ypao Beach. AGA President Rachel Field and members Marcia Briones, Lucele Leon Guerrero, and Frances Danieli assisted GMHMAF in distributing prizes to children who won tickets from the games they played. It was a fun filled busy booth but, it was well worth it when you saw the children's eyes open with awe and their big smiles at all the toys they could choose from. We did an excellent job that we are invited to handle the booth again next year.

- Frances Danieli, Committee Chair



Treasurer's Report/ Thanks 5k Sponsors

13th Annual 5K Sponsors

Deloitte.



Pacific Daily News

Dan Fitzgerald



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COMMUNITY FIRST
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PWS | Pacific Waste
MODERN KONSTRAK
Marcia Briones

Association of Government Accountants

Guam Chapter

Statement of Financial Position 7/1/13-6/30/14

	Funds			
	Chapter	Community	Professional Development	Total
Assets				
Petty Cash	100			100
Cash in Bank	(14,077)	17,447	23,393	26,763
GGEFCU	1,271			1,271
Accounts Receivable, net	214		500	714
Equipment- Laptop	449			449
Advances to Speakers/Presentors			4,245	4,245
Advance to Members (PDC)			7,863	7,863
Total Assets	(12,043)	17,447	36,001	41,405
Liabilities and Net assets				
Liabilities				
Other Liabilities				
Total Liabilities	-	-	-	-
Net assets				
Earmarked				
SK Run		1,899		1,899
CGFM			3,010	3,010
Early Careers			463	463
PDC			1,273	1,273
Dierking Scholarship			9,500	9,500
Training			5,876	5,876
Sugar Plum Tree		733	-	733
Unrestricted	(12,043)	14,815	15,879	18,651
Total Net assets	(12,043)	17,447	36,001	41,405
Total liabilities and Net assets	(12,043)	17,447	36,001	41,405

Statement of Activities For the month of June 30, 2014

	Funds			
	Chapter	Community	Professional Development	Total
Revenues				
Training			12,190	12,190
Luncheon collections	5,753			5,753
Chapter dues	1,105			1,105
SK Run		3,367		3,367
Donations	698	8,935		9,633
Other income	100			100
Total Revenues	7,656	12,302	12,190	32,148
Expenses				
Training Costs			12,990	12,990
Membership Luncheon	12,563			12,563
Awards/Scholarships	121		462	583
H. Dierking Scholarship	7,000			7,000
Donations	3,349	1,232	-	4,581
Community Service Activities		719		719
S K Run		5,031		5,031
PDC			2,420	2,420
Bad Debts	(360)			(360)
Other Expenses	2,106			2,106
Total Expenses	24,779	6,982	15,872	47,633
Increase (decrease) in net assets	(17,123)	5,320	(3,682)	(15,485)
Fund transfer	-	-	-	-
Net assets at beginning of period	5,427	11,956	39,507	56,890
Ending net assets	(11,696)	17,276	35,825	41,405

*July Statements were not available. July Statements will be provided in the September Newsletter..

"SI YU'US MA'ASE"

Throwback AGA (2009)



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

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mattquinata@gmail.com

Website

Director: **Artemio Hernandez**, CGFM
artemiorh@gmail.com

Membership

Chair: **Bobbie Molarte**
bmolarte@uguam.uog.edu

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

Shannon Bartonico, JAS President
email: shannonbartonico@gmail.com

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

Auditor:

Randy Weigand

Historian:

Jerrick Hernandez
email: jhernandez@guamopa.org

