



Newsletter



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*Advancing
Government
Accountability*

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President's Message



Vincent Duenas
President
AGA Guam Chapter

Hafa Adai, AGA Guam Chapter! Last month's Certified Government Financial Manager's activities turned out to be a huge success. Thank you all for your contributions toward making our Chapter so successful.

As we draw closer to the end of our program year, we are now in the transition phase for our new leaders to assume leadership of the AGA Guam Chapter. Some of the highlights for this month include our nominations and annual election for officers, submission of chapter awards and recognition to AGA National, and recognition of the recipients of the 2012 Herminia Dierking Scholarship.

Nominations and Elections for Program Year 2012-2013

Can you believe it's April already? Our chapter year ends on June 30th and we are starting to prepare the transition of the President,

President-Elect, Treasurer, and Secretary positions. Our bylaws require we hold our annual elections before the end of April, so this month's meeting will include the election of next year's officers. Nominations for President-Elect, Treasurer, and Secretary have been open since February and was closed during our April meeting. Our candidates included Doreen Crisostomo, Ph.D., CGFM – President-Elect, Gloria Travis, CGFM – Secretary, and Yukari Hechanova, CPA, CGFM, CIA, CGAP – Treasurer. The winners of our election will be serving with Jason Katigbak for program year 2012-2013.

Chapter Awards and Recognition

Earlier this year, AGA National put out a call to all organizations to submit nominations for the annual awards presentation at the 61st PDC in San Diego. The following individuals were nominated for the respective categories:

1. Jason Katigbak, CFE, CPA, CIA, and Rodalyn Marque, CGFM, CPA, CIA, CGAP—Chapter Education Award;
2. Public Auditor Doris Flores Brooks, CPA, CGFM—Chapter Service Award;
3. Jose B. Guevara III,

- CGFM and Gloria Travis, CGFM—Chapter CGFM Award;
4. Lourdes Perez and Jocelyn Untalan—Community Service Award; and
5. Rodalyn Marquez, CGFM, CPA, CIA, CGAP—Emerging Leader Award of Excellence.

Thank you to Taling Taitano, our Chapter Awards and Recognition Chairperson for assisting in the nominations process. Good luck to all our nominees.

Herminia Dierking Scholarship. Congratulations to University of Guam students Nina Kharlene Doromal, Angeline Nieto, and Anthony Quenga for being awarded the 2012 Herminia Dierking Scholarship. Nina and Angeline are Accounting majors, while Anthony majors in Marketing.

For more information on AGA happenings, meetings and events, please read our newsletter or visit our website at <http://aga.guam.net>. If you're interested in joining any of our committees, please feel free to email me at vduenas@guamopa.org or contact any of our CEC members. Thank you.

Last Meeting

By Rachel Field
Secretary
AGA Guam Chapter

Last month, our guest speaker was the Honorable Judith P. Guthertz, Senator of the 31st Guam Legislature. Her topic was titled "Straight Talk on the Buildup".

Senator Guthertz had the opportunity to share her views on the Guam military build-up and her committee's participation in the buildup discussions. She stressed the importance of local input and the elected leaders' need for assistance in addressing the issues surrounding the buildup.

Senator Guthertz appreciated the input from

the Guam citizens and encouraged everyone to remain informed about the military build-up issue. Our island's finite resources are at stake and that is something we should all be concerned about.

Senator Guthertz ended her presentation stating that the military build-up will happen, but the size changes everyday.



Jojo Guevara, CGFM Director awarding Josephine Villanueva with a CGFM scholarship. Josephine passed all three parts of the CGFM and was reimbursed for all her expenses as part of her scholarship.



Dr. Melba Cantoria addressing the chapter



CGFM Month Resolution with Guam's CGFM's.

April Meeting



Topic: White Collar Crime on Guam and the Pacific

Date & Location:
Wednesday, April 25, 2012
11:30 AM to 1:00 PM
Outrigger Resort, Tumon

Lunch Fee:
Members: \$12
Non-members: \$17

Our guest speaker for April was FBI Special Agent Garold Hewitt. Special Agent Hewitt graduated from Wichita State University with a Bachelor's Degree in Business Administration and an emphasis in Accounting. He has worked for the FBI for over 22 years with assignments in Texas, Colorado, Missouri, Guam, Saipain, Haiti, Philippine Islands, Samoa, and Iraq. He is a certified crisis negotiator and police instructor.

Thank you for joining us for our General Membership Meeting!

PDC Scholarship

Every program year, your AGA Guam Chapter sponsors an annual scholarship raffle for eligible members to attend the upcoming PDC.

To become eligible, an AGA member must (1) be in good standing, (2) attend at least 8 of the 10 meetings starting in August, and (3) volunteer for one community service project.

Our Membership committee Valerie Mafnas and Bobbie Howard have been tracking attendance and involvement in community service

projects and will be notifying our eligible (or close to eligible) members by the end of April. Our raffle will take place during our May general membership meeting.

Winners will be joining AGA Guam Chapter President Vincent Duenas in San Diego from July 29 to August 1, 2012 for the 61st Annual PDC: "Training to Solve Today's Fiscal Challenges".



Treasurer's Report

Association of Government Accountants - Guam Chapter
Condensed Financial Statements
As of and for year ending March 31, 2012

	<u>Chapter</u>	<u>Community Svc.</u>	<u>Prof. Develop.</u>	<u>Memo</u>	9 months ending <u>3/31/2012</u>
Assets	\$ (1,683)	\$ 8,548	\$ 52,272	\$ 59,138	
Liabilities	-	-	900	900	
Net Assets					
Earmarked	-	5,852	45,742	51,594	
Unrestricted	(1,683)	2,696	5,630	6,643	
Revenues	\$ 513	\$ -	\$ -	\$ 513	\$ 45,134
Expenses	<u>1,638</u>	<u>-</u>	<u>4,082</u>	<u>5,720</u>	<u>33,393</u>
Increase (decrease) in net assets	<u>(1,124)</u>	<u>-</u>	<u>(4,082)</u>	<u>(5,206)</u>	<u>11,741</u>
Beginning net assets	(558)	8,548	55,454	63,445	47,835
Ending net assets	\$ (1,683)	\$ 8,548	\$ 51,372	\$ 58,238	\$ 59,576

Lunch Raffle

Congratulations to Ghun Kim for winning the free lunch raffle from the March 2012 General Membership Meeting!

Training



Becker Professional Education is proud to partner with the AGA Guam Chapter to offer its members interactive, engaging professional education that addresses business issues

critical to today's accounting and finance professionals.

Becker's Continuing Professional Education (CPE) supports CGFM, CPA, CDFM, CIA, CMA certifications and covers the Yellow Book standards. For one low annual fee you'll have unlimited access to Becker's CPE catalog featuring over 150 NASBA approved courses. Choose the format that works best for you, Webcasts or On-Demand courses.

To take advantage of Becker's CPE, please contact, Jason Katigbak at jasonkatigbak@gmail.com. More details could also be found on page 9 of this newsletter.

Community

On April 24, 2012, the AGA Guam Chapter assisted Bank of Guam for the American Bankers Association's Teach Children to Save Day campaign. AGA was joined by representatives from the Bank of Hawaii, Citibank, Bank of Guam, and ANZ.

The campaign aims to raise awareness about the role that banks and bankers play in helping young people develop lifelong saving habits.

Angeline Nieto, one of the AGA representatives and a Herminia Dierking Scholarship recipient, conducted her presentation about the importance of saving at St. Anthony School in Tamuning.

She described her experience as follows: "The students were very attentive, answering questions and sharing their views, and I enjoyed it myself despite of my fear in doing

presentations. I used one of the lesson overviews in the guideline you sent me, the one entitled 'Decision Tree'. I made up situations that financial decisions were needed to make, printed and cut into leaf-shaped, then placed it on a tree drawing I had. I asked students to come up and read the situations and formulated class discussion basing on each situation, as directed in the lesson overview. I really enjoyed this opportunity to develop my presentation skills."

We thank those who participated in this event for helping it become a success!



Herminia Dierking Scholarship

Congratulations to University of Guam students Nina Kharlene Doromal, Angeline Nieto, and Anthony Quenga for being awarded the 2012 Herminia Dierking Scholarship. Nina and Angeline are Accounting majors, while Anthony majors in Marketing. Each student received a \$1,500 scholarship from the AGA during our March general meet-

ing. Congratulations to the winners!

The AGA Guam Chapter committed \$10,000 to our potential scholarship recipients for Program Year 2011-2012. As an organization, we recognize the importance of higher education and the need to assist our deserving college students. By awarding the Herminia Dierking Schol-

arship (UOG) and AGA Guam Chapter Scholarship (GCC) annually, it allows our future accountability professionals to also become more familiar with the Association of Government Accountants and what we stand for. Our chapter will continue to fund these worthy scholarships and share our knowledge about the profession with college students.



Reminders

Guam PDC July 17-19, 2012

Our education committee is gearing up for our signature event, the 2012 Guam Professional Development Conference on July 17-19, 2012 at the Nikko Guam Resort. We have been diligently planning this event and have attracted speakers such as Steve Morgan, Billy Morehead, Lee Miller, Dr. Karri Perez, Dr. Ron McNinch, Frank Campillo, and Cathleen Moore-Linn. More details will be coming in the coming months, so please calendar this event.

11th Annual 5K Walk/Run July 7, 2012

Our community service committee has been meeting bi-weekly planning the 11th Annual 5K Run/Walk set for July 7, 2012 at the Chamorro Village in Hagatna. If anyone is interested in joining us for our planning meetings, please email Lourdes Perez at gumperezlou@gmail.com or Jocelyn Untalan at juntalan@guamopa.org.

Early Careers

By **Zeny Nace**
Early Careers Co-Chair
AGA Guam Chapter

In April 25, 2012, the Guam Board of Accountancy (GBA) Officers held a motivational dialogue with the University of Guam (UOG) students.

The dialogue focused on experiences and advise of each of the guests why they chose to pursue the Certified Public Accountant certification and how this has changed their lives and profession for the better.

This dialogue was in partnership with the UOG Junior Accountants Society and was a follow through of the mixer AGA Early Careers have successfully orchestrated on March 6, 2012.

Pictured from left to right, bottom to top: UOG Comptroller Zeny Asuncion-Nace, Ernst & Young Partner James Whitt, UOG students, Deloitte & Touche Partner Wei-Li Tung, Baba Corp. Controller Sean Phillips, and Deloitte & Touche Partner Jerold Filush.



For more information on AGA happenings, meetings and events, please read our newsletter or visit <http://aga.guam.net>. If interested in joining any of our committees, please contact our President, Vince Duenas at vduenas@guamopa.org or any of our CEC members (CEC Directory, page 9).

GASB Updates

GASB Issues Statements No. 65 and No. 66

Norwalk, CT, April 2, 2012—The Governmental Accounting Standards Board (GASB) today issued two Statements addressing important practice issues for state and local governments. Statement No. 65, *Items Previously Reported as Assets and Liabilities*, clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. Statement No. 66, *Technical Corrections—2012*, enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting.

Statement 65
GASB Concepts Statement No. 4, *Elements of Financial Statements*, specifies that recognition of deferred outflows and deferred inflows should be limited to those instances specifically identified in authoritative GASB pro-

nouncements. Consequently, guidance was needed to determine which balances being reported as assets and liabilities should actually be reported as deferred outflows of resources or deferred inflows of resources, according to the definitions in Concepts Statement 4. Based on those definitions, Statement 65 reclassifies certain items currently being reported as assets and liabilities as deferred outflows of resources and deferred inflows of resources. In addition, this Statement recognizes certain items currently being reported as assets and liabilities as outflows of resources and inflows of resources.

Statement 66
Statement 66 amends Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of a state and local government's risk financing activities to the general fund and the internal service fund type. As a result, governments would base their decisions about governmental fund

type usage for risk financing activities on the definitions in Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

This Statement also amends Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes would eliminate any uncertainty regarding the application of Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, and result in guidance that is consistent with the requirements in Statement No. 48, *Sales and Pledges of Receivables*

and *Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, respectively.

The provisions of both Statements are effective for periods beginning after December 15, 2012, and would be applied on a prospective basis. Early adoption is encouraged.

For information on ordering Statements 65 and 66, visit www.gasb.org.

About the Governmental Accounting Standards Board

The GASB is the independent, not-for-profit organization formed in 1984 that establishes and improves financial accounting and reporting standards for state and local governments. Its seven members are drawn from the Board's diverse constituency, including preparers and auditors of government financial statements, users of those statements, and members of the academic community. More information about the GASB can be found at its website, www.gasb.org.



AGA National News



Honolulu Official Describes Lessons Learned, Plans for Future SEA Reports

*Excerpt from
AGA Perspectives on
Performance (April 2012)*

The City and County of Honolulu's work to report on its own performance has come a long way in a short time.

Government officials embarked on their first effort to create an annual Service Efforts and Accomplishments (SEA) Report in 2010, earning a silver award from AGA's Certificate of Achievement in SEA Reporting Program.

Creating an SEA report from scratch is hard work, but the city and county had the benefit of learning from City Auditor Edwin Young, MBA, CGFM, CIA, CFE, who assisted in the

award-winning SEA reporting efforts in his previous position in Palo Alto, CA.

"It was a major undertaking, a first for Honolulu and the state of Hawaii," said Susan Hall, project manager and deputy city auditor. "We looked at Palo Alto, and that helped to formulate the types of performance information, and how to communicate it to first-time readers." However, the City and County of Honolulu has more than twice as many departments as Palo Alto, covers the entire island of Oahu and about 70 percent of Hawaii's population.

Hall said the auditor's office welcomed the challenge. The SEA report would for the first time provide an independent, impartial assessment of performance trends, and also answer questions council members often asked, such as the actual number of filled and vacant city positions.

While some departments jumped on board and provided more detailed information than the auditor's office even hoped for, some were initially skeptical. "What changed a lot of departments' minds is that we were in a collaborative process with them, with drafts going back and forth, clarifying information for their chapter. During budget deliberations, department heads used the SEA report to defend their budgets and to compare their operations and costs to cities on the mainland," Hall said. "The Corporation Counsel defended its budget by citing the SEA report data that showed its attorneys were paid less than counterparts in cities comparable in size to Honolulu."

Read more at <http://www.agacgfm.org/News---Publications/Performance-Newsletter/Honolulu-Official-Describes-Lessons-Learned.aspx>.



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 names, CGFMs must be in an active status. To maintain your CGFM certification in an active status, you must:

1. Pay the CGFM renewal fee by the due date every year;
2. Complete at least 80 hours of continuing professional education every two years in government financial management or related technical subjects (within the designated two-year CPE cycle); and
3. Maintain and, if requested by AGA, provide detailed information on CPE hours completed.

The 80 CPE hours must be completed within the CGFM's two-year CPE cycle. The first CPE cycle starts on Jan. 1 of the year following the one when the CGFM designation was earned. The CPE requirements apply to all active CGFMs, whether employed or not and whether employed full- or part-time by a government or other organization.

Active CGFMs must complete a minimum of 80 CPE hours every two years to maintain their CGFM certification. While there is no minimum number of hours required to be earned each year, CGFMs are encouraged to earn CPE hours throughout their two-year cycle. For more info on CPE requirements, visit http://www.agacgfm.org/cgfm/maintain/cpe_requirements.aspx

CGFM Scholarship

The AGA Guam Chapter is proud to offer a CGFM Scholarship for three eligible members. To be eligible, the members must:

1. take the CGFM Intensive Review Course from July 26-27, 2012 and
2. pass all three parts of the CGFM exam offered from July 28-29, 2012 in San Diego, California.

The scholarship is for the AGA Guam Chapter to pay the cost of the review course for the eligible members (Note: the exam is offered at no cost for individuals enrolled in the review course).

Please contact Jojo Guevara at jbguevara@portguam.com for more information.



**Need
CGFM
review
material?**

Please contact Jason Katigbak at Jason.katigbak@gu.ey.com for details on borrowing the Guam AGA Chapter's CGFM Review Materials.

Chapter Awards and Recognition

Vincent Duenas President AGA Guam Chapter

Earlier this year, AGA National put out a call to all organizations to submit nominations for the annual awards presentation at the 61st PDC in San Diego. The AGA Guam Chapter submitted several nominations, including the Chapter Education Award, Chapter Service Award, Community Service Award, Chapter CGFM Award, and Emerging Leader Award of Excellence. We will also be submitting nominations for the Newsletter and Website awards.

Our Education Committee comprising of Chairperson Jason Katigbak and Co-Chairperson Rodalyn Marquez were nominated for the Chapter Education Award. As our Education Chairperson mentioned, the goal for this year was to provide our current and potential members with quality training that is relevant, timely, comprehensive, and affordable. Throughout the year, we were able to provide

training on Performance Measurement and Budgeting, Government Accounting Updates, and Overcoming Negativity in the Workplace. We are also in the planning stages for the 2012 Guam Professional Development Conference to take place in July 2012 at the Nikko Hotel in Tumon, Guam.

Our Chapter Service Award nominee this year is Public Auditor Doris Flores Brooks, CPA, CGFM. Public Auditor Brooks has been a member of AGA since 2001 and has been a champion for advancing government accountability for many years. She has served in the chapter and regional levels as the AGA Guam Chapter President-Elect, President, Pacific Rim Regional Vice-President-Elect, and Regional Vice-President. She is the first Chamorro CPA and first-elected Public Auditor of Guam. She has also served as a three-term Senator in the Guam Legislature, Accounting Professor at the University of Guam, Director of the Bureau of

Budget and Management Research, and Vice-President/Chief Financial Officer of the Bank of Guam.

One thing I love about the AGA Guam Chapter is our willingness to give our time and efforts towards our community service projects. Our Community Service Committee Chairperson Lourdes Perez and Co-Chairperson Jocelyn Untalan have led many efforts for our members to participate in projects ranging from our annual 5K run/walk, financial literacy campaign, Kusinan Kamalen Karidat (soup kitchen) feeding, Salvation Army Bell Ringing and Canned Food Drive, etc. We couldn't have done it alone, so thank you everyone for being so giving.

Over the years, our Chapter CGFM Committee has done a great job of promoting the CGFM. For that, the efforts of our CGFM Committee Chairperson Jose B. Guevara III and Co-Chairperson Gloria Travis have been recognized with their nomination for the Chapter CGFM

Award. Jojo and Gloria have made several presentations to University of Guam and Guam Community College students as well as coordinated CGFM activities with government leaders that promote this very important certification.

Our Emerging Leader Award of Excellence nominee this year is Rodalyn Marquez, CGFM, CPA, CIA, CGAP. Rodalyn is currently an Audit Supervisor with the Guam Office of Public Accountability. The Emerging Leader Award recognizes individuals with 5-10 years of experience within the government financial management industry. Over the past 9 years, I have witnessed first-hand the path and promise that Rodalyn exhibits daily as a government professional.

Thank you to Taling Taitano, our Chapter Awards and Recognition Chairperson for assisting in the nominations process. Good luck to all our nominees.



Chapter Recognition: From L-R: Jason Katigbak, Rodalyn Marquez, Doris Flores Brooks, Lourdes Perez, Jocelyn Untalan, Jojo Guevara, Gloria Travis, and Taling Taitano.

From the Editor

April marked the start of spring and new leadership for the Guam Chapter. We congratulate the new officers and look forward to the transition of AGA Guam Chapter from Program Year 2011-2012 to 2012-2013.

As always, we would like to hear from you! If you have any questions, comments, suggestions, concerns or interesting topics you would like to share to our AGA Guam Chapter community, please let us know. You may e-mail me, Joy Bulatao, at joy.bulatao@gmail.com or my Co-Editor, Matt Quinata at agaguamchapter@yahoo.com.

Chapter Executive Committee Directory

Position	Name	Email
President	Vincent Duenas	vduenas@guamopa.org
President-Elect	Jason Katigbak, CFE, CIA, CPA	Jason.Katigbak@gu.ey.com
Immediate Past President	Thomas Paulino, CGFM, CPA, CGAP	thomaspaulino@gmail.com
Treasurer	Yukari B. Hechanova, CPA, CIA, CGFM, CGAP	yuka@guamwaterworks.org
Secretary	Rachel Field	rfield@guamopa.org
Alternate Secretary	Gloria Travis, CGFM	gtravis@uguam.uog.edu
Accountability Chair	Maripaz N. Perez, CGFM, CGAP	mperez@guamopa.org
Awards Committee & Chapter Recognition Chair	Taling Taitano, CPA, CGFM	tmtaitano@gmail.com
By-Laws and Procedures Chair	Llewelyn Terlaje, CGAP	lterlaje@guamopa.org
By-Laws and Procedures Co-Chair	Thomas Paulino, CGFM, CPA, CGAP	thomaspaulino@gmail.com
CGFM Chair	Jojo Guevara III, CGFM	jbguevara@portguam.com
CGFM Co-Chair	Gloria Travis, CGFM	gtravis@uguam.uog.edu
Chapter Auditor	Rizalito Paglingayan	rizalito.paglingayan@gu.ey.com
Communications Chair	Bobbie Howard, CPA	bobbie725@yahoo.com
Community Service Chair	Lourdes R. Perez	guamperezlou@gmail.com
Early Careers Chair	Artemio "Ricky" Hernandez	artemiorh@gmail.com
Early Careers Co-Chair	Zeny Nace, CFE, CPA, CGFM	znace@uguam.uog.edu
Education Chair	Jason Katigbak, CFE, CIA, CPA	Jason.Katigbak@gu.ey.com
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Programs/Technical Meetings Chair	R. Joyce Castro	joyce.castro@doa.guam.gov
Scholarship Chair	Doris Flores Brooks, CPA, CGFM	dfbrooks@guamopa.org
Standards & Research Chair	Christopher Wolseley, CA	cwolseley@deloitte.com
Webmaster	Doreen Crisostomo, PhD., CGFM	doreentc@guam.net
Student Representative	Cheri Sumalpong	cherimarie.s@gmail.com

Job Announcement: A regional company based in Guam is seeking candidates to immediately fill the position of **Accounting Manager**. If you meet the requirements stated in <http://aga.guam.net/job-opportunities.html>, submit your resume to guamfinance@gmail.com. Among the qualifications sought were: (1) a Bachelor's degree in Accounting or Finance; and (2) five to seven years of supervisory experience in financial accounting and/or financial auditing.

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