



**Association of Government Accountants
Guam Chapter
Chapter Executive Committee
Meeting Minutes**

Wednesday, October 13, 2021
Virtual Meeting via Zoom

**Maripaz Perez, CGFM, CGAP,
CICA, CIA, CFE**
President
Josephine Villanueva, CPA, CGFM
President-Elect
Pilar Pangelinan
Immediate Past President
**Llewelyn Terlaje, CGFM, CGAP,
CFE**
Treasurer
Justin Castro, CFE
Treasurer-Elect
Joy Bulatao, CGFM
Secretary

Present for the meeting were:

Amacris Legaspi	Lorbea Kim	Pamela Aguigui
Debbie Ngata	Margie Francisco	Pilar Pangelinan
Fierce Catoc	Maripaz Perez	Rachel Cubacub
Josephine Villanueva	Mary Grace Edrosa	Taling Taitano
Llewelyn Terlaje	Odeth Ignacio	Yukari Hechanova

1. Call to Order

a. Meeting was called to order at 12:03 p.m. and was presided by Maripaz Perez.

2. Approval of Minutes

a. A motion to approve the Aug. and Sep. 2021 Chapter Executive Committee (CEC) minutes, subject to corrections, was made by Pilar Pangelinan. Llewelyn Terlaje seconded the motion. The motion carried with 100% in favor and 0% against by a poll.

3. Treasurer's Report

a. Financial Report

i. As of 7/31/2021:

1. The Statement of Financial Position showed total assets and total liabilities and equity at \$58,813.97.
2. The Statement of Activities showed total income at \$454.58, total expense at \$4,439.54, and excess of expense over income at \$(3,984.96).

ii. As of 8/31/2021:

1. The Statement of Financial Position showed total assets and total liabilities and equity at \$58,813.97.
2. The Statement of Activities showed total income, total expense, and excess of expense over income at \$0.

iii. A motion to approve the Jul. and Aug. 2021 financials was made by Mary Grace Edrosa. Fierce Catoc seconded the motion. The motion carried with 100% in favor and 0% against by a poll.

b. Guam Professional Development Conference Accounts Receivable

i. Llewelyn reported that, of the \$550 receivable, \$400 was paid by Ernst & Young, LLP in Oct. 2021; and \$150 was outstanding from the Guam Department of Education (GDOE).

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- ii. Llewelyn stated that the GDOE asked for a refund for no-show attendees.
 1. Maripaz stated that she would work with the Finance Committee and email the CEC a summary of events for discussion and decision to write-off or collect. The Committee will need to revisit applicable Standard Operating Procedures (SOP) to help the CEC make an informed decision.
 2. Llewelyn will adjust the financials based on the CEC's decision.
 - c. Bank Signatories Update
 - i. A motion was made to update the bank signatories by removing the former officers as follows:
 1. Debbie Ngata, Immediate Past President
 2. Fierce Catoc, Treasurer
 3. Pamela Aguiqui, Secretary
 - ii. A motion was made to update the bank signatories with the current officers as follows:
 1. Maripaz Perez, President
 2. Josephine Villanueva, President-Elect
 3. Llewelyn Terlaje, Treasurer
 4. Justin Castro, Treasurer-Elect
 5. Joy Bulatao, Secretary
 6. Pilar Pangelinan, Immediate Past President
 - iii. Both motions were made by Rachel Cubacub. Mary Grace seconded the motion. The motion carried with 100% in favor and 0% against by a poll.
 - d. The Committee will be providing suggested edits to the draft SOPs.
 - e. Fierce stated that he would ask Jerricho Garcia for the completion date on the audit of the Chapter's financials. Deadline to file the Chapter's tax form is Nov. 15, 2021.
4. President's Report
- a. Guam Chapter Policies and Procedures
 - i. Maripaz thanked those who gave their feedback and asked half of the CEC for their feedback by Oct. 22, 2021. She hoped to complete it by Oct. 31 or Nov. 1, 2021.
5. Committee Reports
- a. Accountability (Citizen-Centric Report or CCR) by Maripaz
 - i. The Program Year (PY) 2021 AGA CCR was issued on Sept. 21, 2021. Doreen Crisostomo-Muña will present the Chapter's CCR during the Oct. 2021 General Membership Meeting. The Committee plans to finalize and present the Guam CCR awards this November.
 - b. Awards (Achievements in Chapter Excellence) by Maripaz
 - i. The John Phillips Award was issued on Sept. 22, 2021. Maripaz thanked the Committee for the successful John Phillips awards ceremony.

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- c. By-Laws by Maripaz
 - i. Maripaz reminded the CEC to submit their feedback on the Chapter's SOP by Oct. 22, 2021.
 - d. Certification/Certified Government Financial Manager (CGFM) by Josephine Villanueva
 - i. Josie thanked Maripaz, Odeth Ignacio, and Mary Grace for the CGFM brochure. Odeth will review it over the weekend and present it to the CEC.
 - ii. The Committee has yet to provide feedback on the SOP.
 - iii. The Committee will be contacting Government of Guam agencies next week to market the CGFM certification.
 - iv. Josie thanked Rodalyn Gerardo for the updated scholarship list. As of today:
 - 1. \$1,810 was disbursed to three recipients.
 - 2. 32 of 262 total members (or 12%) are CGFMs. Of the 32, two were yet to be officially recognized by AGA National.
 - v. The Pacific and Virgin Islands Training Initiative is hosting a training on Conducting Performance Audits, for 16 Continuing Professional Education (CPE) units, from 8:30 a.m. to 5:00 p.m., from Dec. 2 to 3, 2021.
 - 1. The training is only available to the staff of the Guam and Commonwealth of the Northern Mariana Islands public audit offices.
 - vi. The CGFM Study Guide 3 is available to be borrowed by those interested. Study Guides 1 and 2 are still out.
 - e. Communications - Newsletter by Debbie Ngata
 - i. Debbie acknowledged receiving submissions from Taling Taitano, Lorbea Kim, and Pilar. She asked the CEC for additions to the newsletter's content.
 - ii. Debbie stated no updates for Membership Mondays and asked for the CEC's contribution to jump-start it. She will draft an email to push for the raffle and ask the CGFM Committee to include it in their talks with the agencies.
 - 1. Debbie stated that Clariza Roque reported the last update was on Sept. 13, 2021 (or four Mondays since its inception).
 - 2. Pilar suggested asking new members to be featured as a way of welcoming them. However, she recommended frequent follow-ups.
 - 3. Maripaz suggested creating posters to market the \$25 raffle (e.g., gift card for Macy's or Ross).
 - f. Communications - Website by Debbie
 - i. Debbie reported that Clariza asked for the CEC's approval to remove Ricky Hernandez, Jun-Patrick Salalila, Michelle Puno, and the owner of the 949-4212 phone number from the CEC's WhatsApp group.
 - 1. Debbie suggested for Maripaz to respond to Clariza.
 - 2. Maripaz stated that Clariza is developing an SOP or policy ensuring that the WhatsApp group and email distribution list only contains current CEC members.
 - ii. The Committee has yet to provide feedback on the SOP.

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- iii. Debbie stated that Clariza asked the CEC to email her Hotmail account instead of her Office of Public Accountability account.
- g. Community Service by Margie Francisco
- i. Guam Memorial Hospital Authority (GMHA) Equipment Drive
1. Yuka Hechanova stated that the hospital is seeking donations of walkers and wheelchairs for discharged COVID-19 patients. The equipment will be borrowed by patients for home use and tracked by social workers and/or case managers. The Chapter will donate funds to reimburse the hospital for the equipment purchase.
 2. Margie stated that any amount of monetary donation is welcomed, but \$50 equates to one community service credit (same amount used last year for scholarships and homeless donations).
 - a. Margie stated that the Committee has a policy of using their budget to match members' donations up to \$500. However, the Committee would like to know when to inform the members and was concerned that the match would limit the amount of members' donations. Taling suggested to announce after the receipt of donations.
 3. Margie asked Yuka if the donation drive should last two weeks or one month. If two weeks, the Committee could market during the Oct. membership meeting and end the drive on Oct. 29, 2021.
 - a. Margie stated that the last donation drive lasted a month. The Committee raised a total of \$850 instantly via PayPal and a week after via checks.
 - b. Yuka thought two weeks was good but left the decision to the Committee. She will note on the requisition that it would be partially funded by the Chapter's donation.
 4. Margie asked Yuka if members could directly donate used equipment to the hospital as well.
 - a. Yuka replied that interested members would need to contact her, so that she could refer them to the Rehabilitative Services Department. The department will coordinate to have the equipment inspected before acceptance.
 - b. Margie will contact Yuka for the email to the members and Debbie for the flyers.
- ii. Canned Food Drive
1. Margie stated the canned food drive will be announced next month and will end in Dec. 2021. The Committee will ask volunteers from each government agency to manage drop boxes and deliver it to Catholic Social Services or Guma San Jose. Volunteers will receive credit for their service.



- iii. Taling suggested for the Committee to consider the Angel Tree program. Margie replied that the Chapter could host two children.
- iv. Maripaz asked Margie if she could provide details of the donation drives and Angel Tree. Margie replied that she will.
- h. Education – Tabled
- i. Membership by Amacris Legaspi
 - i. Everyone Get One!
 - 1. The Committee is drafting a proposal for recruiters to be entered in a monthly raffle for a \$20 gift card for three winners. The raffle will be initiated in Nov. 2021, but the grand prize is yet to be determined by the Committee. The proposal will be submitted to the CEC for review.
 - ii. Amacris reported three new members for this month, of which two are student members. The Committee will continue their outreach to the University of Guam (UOG) and the Guam Community College (GCC).
- j. Programs & Technical by Pilar
 - i. Pilar stated David Dell’Isola, Gregory Massey, and Helen Mafnas from the Guam Department of Labor (DOL) would be the guest speakers for the Oct. 2021 membership meeting. She stated that David did not give the title of his presentation but is ready to present.
 - ii. Maripaz asked Pilar for an overview of David’s presentation. Pilar replied that she asked David to discuss the DOL’s: (a) control procedures for the pandemic relief funds, (b) steps to improve safety in the workplace during the pandemic, and (c) actions to improve Guam’s unemployment rate. Pamela asked Pilar if the topic would focus on pandemic relief funds. Pilar replied that it would be briefly discussed.
 - iii. Pilar asked the CEC to email her questions for David, in advance, so that she could relay it to David to help him prepare. Maripaz added that Pilar reading questions from the conference IO is more efficient, than calling on individuals during the meeting, because the questions are placed on queue in IO.
- k. Research/Standards – Tabled
- l. Scholarship by Lorbea
 - i. Lorbea reported that the Committee received five applicants from the UOG and the GCC. The Committee planned to award Christel Espiritu from the UOG, Dona Marie Silang from the UOG, and Catheryne Leila Arroyo from the GCC during the Oct. 2021 membership meeting. Lorbea will send the check request to Llewelyn and Justin Castro after the meeting.
 - 1. Maripaz asked Lorbea to inform the recipients to log in Zoom at 11:45 a.m. as the awarding will be after the CCR presentation. Lorbea replied that she will.
- m. Young Professionals by Rachel
 - i. Rachel thanked those who supported the Junior Accountants Society (JAS)’s Pieology fundraiser from Oct. 11 to 12, 2021.

- ii. Rachel reported that JAS and the Association of Junior Accountants are surveying their members to determine the number of participants for a mentorship program. They have until Oct. 15, 2021. Afterwards, the Committee will finalize the mentee count and will contact the Chapter membership for interested mentors.
 1. The Committee’s goal is to have continuous conversations between students and professionals, preferably on a one-to-one ratio, over a cup of coffee.
 - a. Rachel asked the CEC if the Chapter is banning face-to-face events, if she is prohibited from giving the opportunity of a face-to-face meeting for groups of six, or if the Chapter would allow for face-to-face interactions if both parties agreed to it. The sessions will be held monthly or quarterly for the rest of the year.
 - b. Maripaz replied that the Chapter is following the Governor’s Executive Orders. She suggested for the Committee to consider the preference of the student mentee and AGA mentor; to host the event with one group first and report the results to the CEC; and to begin asking for mentee and mentors for the first group.
 - c. Rachel will research if students need permission from the UOG or the GCC for the coffee sessions.
 2. Themes for the coffee sessions include “Unfiltered Talks with Coffee”, “Accountability with Coffee”, “Spilling the AccountabiliTEA”, “Just Brew it with AGA”, and “Coffee Connections”. Rachel asked for the CEC to let her know which theme is best or feedback on the sessions.

6. Other Matters

7. Next Meetings

- a. General Membership Meeting (Virtual) – 10/27/21
 - i. The agenda will begin with the following order:
 1. Guam Chapter PY 2021 CCR Presentation
 2. Scholarships Fall 2021 Presentation
 3. Community Service – GMHA Equipment Donation (November) and Canned Food Drive (December)
 4. Guest Speaker
- b. CEC Meeting (Virtual) – 11/10/21
- c. General Membership Meeting (Virtual) – 11/24/21
 - i. Maripaz asked the CEC if they would like to reschedule the membership meeting to Nov. 17, 2021, a week before Thanksgiving Day week. Meeting attendees can earn one CPE.



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1. Maripaz confirmed with Pilar that the Guest Speaker was not yet contacted. Pilar asked if Jesse Quenga would be the speaker. Maripaz confirmed and that she would contact him after this CEC meeting.
 - ii. A motion to hold the General Membership meeting on Nov. 17, 2021 was made by Taling. Yuka seconded the motion. A poll was not conducted.

8. Adjournment

- a. Meeting was moved to be adjourned at 12:56 p.m. by Taling. Yuka seconded the motion.