

Newsletter



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*Advancing
Government
Accountability*

Mailing Address:
P.O. Box 1124, Hagatna,
Guam 96932
Phone: (671) 475-0390
Fax: (671) 472-7951

Website:
<http://aga.guam.net>

Facebook:
<http://facebook.com/agaguamchapter>

Email:
agaguamchapter@yahoo.com



Inside this issue:

Membership Meeting	2
Treasurer's Report	3
Community & Early Careers	4
GASB Update	5
AGA National	6
GPA's CCR	7
CEC Directory	8
Attachments	9

President's Message



Vincent Duenas
President
AGA Guam Chapter

Hafa Adai, AGA Guam Chapter! Even as our program year draws to a close, our activities have started to pick up steam as we head in to the summer months. With the 11th Annual 5K Run/Walk, Guam Professional Development Conference (GPDC), and the 61st Annual Professional Development Conference (PDC) all in the month of July, your Chapter will be working hard in the upcoming months to pull off these worthwhile events. Some of the highlights for this month include the election results for our 2012-2013 chapter officers, and the PDC and GPDC raffle.

Election Results Are In. Congratulations to our newly-elected officers for Program Year 2012-2013! Joining our incoming President Jason Katigbak, we have President-Elect, Dr. Doreen Crisostomo, Secretary Gloria Travis, and Treasurer Yuka Hech-

anova. Having worked with these professionals over the years in AGA, I am pleased to say that I have full faith and confidence that our organization will remain strong in the upcoming year.

Jason Katigbak, CPA, CFE, CIA, CGMA – President. He successfully served as our Education Chairperson for the past two years. He is also currently an Assurance Senior Manager at Ernst & Young Guam.

Doreen Crisostomo, Ph.D., CGFM – President-Elect. She is currently the Regional Vice-President for the Pacific Rim and Webmaster for our chapter's website, <http://aga.guam.net>. She is an Assistant Professor of Accounting at the University of Guam (UOG).

Gloria Travis, CGFM – Secretary. After taking a year off to serve as our CGFM Co-Director, Gloria returns to this position she held before. She is currently an Association Budget and Administrative Process Officer at UOG.

Yuka Hechanova, CPA, CGFM, CIA, CGAP – Treasurer. This will be Yuka's fourth consecutive term as our Treasurer. Yuka is cur-

rently the Controller-Designate for the Guam Waterworks Authority.

Our new officers will be sworn in during our June general membership meeting and will take office on July 1, 2012.

PDC and GPDC Scholarship Raffle. If you attended eight out of our ten meetings between August and May and assisted in a community service project, then you will be eligible for an all-expense paid trip to San Diego, California for the PDC or the 2012 GPDC at the Hotel Nikko Guam. We will be raffling off two slots to the PDC, five slots to the GPDC, and three alternates. This incentive was meant to award our most loyal, hardworking, and active AGA members for their service throughout the year. Thank you for your continued support and good luck!

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 e-mail me at vduenas@guamopa.org or contact any of our CEC members. Thank you.

“Celebrating Our AGA Membership”

Last Meeting

**By Rachel Field
Secretary
AGA Guam Chapter**

Last month, our guest speaker was Federal Bureau of Investigations (FBI) Special Agent Garold Hewitt. His topic was "White Collar Crime on Guam and the Pacific".

Mr. Hewitt is part of FBI's Criminal Investigative Division. During the meeting, he described his division and emphasized the importance of ethics among public service employees. His division managed different sections, of which the top priority was the section of Public Corruption Civil

Rights. Public corruption is one of the biggest issues dealt with by the FBI.

Mr. Hewitt also shared that the FBI monitored criminal activities in Guam and the Pacific. The FBI even utilized local agencies, such as the Office of Public Accountabil-

ity, to gather information for some of their cases. One activity the FBI continually monitors on Guam is wire fraud. This activity becomes larger as technology advances.

Picture: AGA members listen to Special Agent Hewitt's presentation.



May Meeting



Topic: Leadership and the 60th University of Guam Anniversary

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

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

Our guest speaker for this month was Dr. Robert Underwood. Dr. Underwood was a former Member of Congress, a Professor Emeritus at the University of Guam (UOG), and is a distinguished educator with many publications and major presentations to his credit.

He has served as a classroom teacher, curriculum writer, school administrator, School Board member, Dean of the College of Education, and Academic Vice President of UOG.

He served five terms as Guam's Congressional

Delegate and was a senior member of both the Armed Services and Resources Committees in the U.S. House of Representatives.

He authored major pieces of legislation for Guam, served as Chair of the Congressional Asian Pacific American Caucus and was ranking member of several panels and subcommittees.

His public service and professional record reflects his passion for his homeland, commitment to high educational standards and his devotion to issues of justice and equity.

Lunch Raffle Winner

Congratulations to **Kyle Mesa** for winning the free lunch raffle from the April 2012 General Membership Meeting!



Treasurer's Report

Association of Government Accountants - Guam Chapter
Condensed Financial Statements
As of and for year ending April 30, 2012

	Chapter	Community Svc.	Prof. Develop.	Memo	10 months ending 4/30/2012
Assets	\$ (1,568)	\$ 8,548	\$ 47,219	\$ 54,199	
Liabilities	-	-	700	700	
Net Assets					
Earmarked	-	5,853	41,241	47,094	
Unrestricted	(1,568)	2,696	5,277	6,405	
Revenues	\$ 1,100	\$ -	\$ -	\$ 1,100	\$ 46,234
Expenses	986	-	4,853	5,839	40,569
Increase (decrease) in net assets	115	-	(4,853)	(4,739)	5,665
Beginning net assets	(1,683)	8,548	51,372	58,238	47,835
Ending net assets	\$ (1,568)	\$ 8,548	\$ 46,519	\$ 53,499	\$ 53,499

Excellence in Government Accountability and Transparency Nominations Sought

Vincent Duenas
President
AGA Guam Chapter

In addition to the Guam Professional Development Conference (GPDC), the AGA Guam Chapter seeks to recognize leaders and organizations dedicated to advancing government accountability and setting the standards of excellence. Nominations are now open for the following awards to be given during the GPDC.

Prof. John M. Phillips Excellence in Government Accountability Award – This award will recognize a government professional who exemplifies and promotes excellence in government, outstanding leadership, high ethical stan-

dards, and innovative management procedures. This 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 member of the Association of Government Accountants (AGA) Guam Chapter, a retired tenured professor of accounting at the University of Guam (UOG) after a 22-year career. Nomination forms could be found online at <http://aga.guam.net/chapter-awards.html> and is open to all government professionals.

Best Government of Guam Website Award – This award is used to recognize an outstanding govern-

ment of Guam website that promotes transparency and accountability. Judging will be determined on compliance with Public Law 28-57 and other factors. All government of Guam websites are eligible for this award.

Best Citizen-Centric Report Award – This award is used to recognize an outstanding Citizen-Centric report that meets the design elements cited in Public Law 30-127 and other factors. All government of Guam entities with a prepared Citizen-Centric Report are eligible for this award.

Chapter Service Award – This award will recognize an individual whose participation is above and be-

yond the call of duty, for matters that have made a positive impact and improvement on Chapter operations, membership, etc.

Emerging Leader Award – This award will recognize an AGA Guam 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.

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

Nominations—Continued

and enhancement of AGA. All public and private organizations/agencies are eligible for this award.

Chapter Education Award – This award will recognize an AGA Guam Chapter member who has demonstrated an outstanding commitment to providing educational op-

portunities that promote the Chapter.

Community Service Award – This award will recognize an AGA Guam Chapter member who has demonstrated an outstanding commitment to volunteer community service by participating in a volunteer community ser-

vice project or projects.

Nomination forms may be obtained online at <http://aga.guam.net>. Deadline to submit nominations is Friday, June 29, 2012 and may be emailed to agaguamchapter@yahoo.com.

Reminders

**Guam PDC
July 17-19, 2012**

AGA Guam Chapter in association with the Guam Society of Certified Public Accountants (GSCPA) will be sponsoring the 2012 Guam Professional Development Conference (GPDC) on July 17-19, 2012 at the Hotel Nikko Guam. This year's conference theme is "The Future of Accountability." Early registration is now ongoing until June 30, 2012. Registration form is found on page 10. More information can be found online by visiting <http://aga.guam.net>

**11th Annual 5K
Walk/Run
July 14, 2012**

The 11th Annual AGA 5K Run/Walk is now set for July 14, 2012 at the Chamorro Village in Hagatna. **Pre-sales for the race bibs have also begun (Attachments, Page 11).** If anyone is interested in joining us for our planning meetings, please email Lourdes Perez at guamperezlou@gmail.com or Jocelyn Untalan at juntalan@guamopa.org.

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 vdue-nas@guamopa.org or any of our CEC members (CEC Directory, page 9).

Community—Relay for Life



AGA Guam Chapter participated in the American Cancer Society's Relay for Life on May 25, 2012, from 6 PM to 12 AM, at the George Washington High School's Track and Field. AGA also conducted a coin drive for cancer survivors and deposited the amount collected to the American Cancer Society. Thank you for your support!

Early Careers—Merit Scholarship



Congratulations to Artemio Ricardo "Ricky" Aguon Hernandez, AGA Guam Chapter Early Careers Chairperson, for being one of the AGA National's full-time study academic scholarship recipients! The

other recipients were:

Full-time Study—
\$3,000 Merit Scholarship
Delvin Seawright
Maranda Summers
Kasey J. Wiggins

Part-time Study—\$1,000
Merit Scholarship
Jay H. Gwak

Community Service—
\$3,000 Merit Scholarship
Anthony Edmund Michael
Georgiades
Xiaoyi Shao

Community Service—
Honorable Mentions for
Commendable Service

Nelson Auner
Whitney Bird
Melissa Hernandez
Darwin Hsu
Kunal Kochar

Recipients of the full-time and part-time academic scholarships were rated on their academic success and achievements and their potential to make a significant contribution to government financial management. The community service scholarships were awarded this year recipients that demonstrated an outstanding commitment to serving their community.

GASB Updates

New GASB User Guide to School Districts' Finances Helps Taxpayers Find Answers to Many Questions

Norwalk, CT, May 16, 2012—How can taxpayers follow how their money is being spent on public education? What is the difference between a school district's budget and its financial statements? How can you determine if your school district's financial health is improving or declining? What assets does your school district own, and how much does it owe?

Taxpayers can learn the answers to those questions—and many others—in a new, easy-to-understand guide to school district financial statements just published by the Governmental Accounting Standards Board (GASB). The guide is the second in an expanded, fully revised and updated series published this year by the GASB, the independent, not-for-profit organization that sets accounting standards for the almost 90,000 local and state governments in the U.S., including the more than 13,000 independent public school districts.

What You Should Know about Your School District's Finances: A Guide to Financial Statements, 2nd edition, offers parents, teachers, school board members, educational advocacy groups, and other people who need financial

information about public education a comprehensive, easy-to-understand primer on the annual financial reports issued by school districts. The User Guide includes major new reporting requirements issued by the GASB since the publication of the original guide in 2000, in areas that include retiree health insurance and fund balance. The guide includes:

- More than 50 annotated examples of school district financial statements, notes, and schedules
- A storyline designed to help the reader understand the concepts
- An introduction to basic financial ratios used to analyze school district finances
- Helpful boxes and sidebars further exploring issues raised in the text
- An overview of school district accounting and financial reporting
- An exhaustive glossary of terms.

“Like other governments, school districts take special care to demonstrate that they are accountable to the public for keeping track of what money is collected and how it is spent,” said GASB Chairman Robert H. Attmore. “This guide helps taxpayers and parents understand what a financial report says. The guide shows how valuable school district financial information is when participating in a variety of important decisions, such as allocat-

ing budget resources among programs; choosing where to send a child to school, buy a house, or locate a business; voting in a school board election or on a district's annual budget; or buying a school district's bonds.”

What You Should Know about Your School District's Finances: A Guide to Financial Statements, 2nd edition, can be ordered for \$14.95 plus shipping by visiting www.gasb.org/store, or by calling the GASB Order Department at (800) 748-0659.

Additional guides will be available in the coming months, including:

- *What You Should Know about the Finances of Your Business-Type Activities* is a new guide devoted to the unique features of financial reporting by the activities that governments operate similar to businesses
- *An Analyst's Guide to Government Finan-*

cial Statements, 2nd edition is the most comprehensive of the user guides and is written for experienced and frequent users of governmental financial statements.

In addition, the newly updated and revised edition of *What You Should Know about Your Local Government's Finances* is now available.

About the GASB

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



AGA Seeks Input on Government E-Reporting

AGA has started a research project on electronic reporting for governments. As part of the research we are asking you to participate by answering our survey. The goal of the project is to determine the information that would be useful to citizens and other decision-makers. The survey takes approximately seven minutes and will provide information for us to make recommendations to the appropriate standards-setters. By including your name and email at the end of the survey, you will be entered into a drawing for a free iPad.

The research project is being sponsored by Ernst & Young and the lead researcher is Past National President Billy Morehead,

Ph.D., CGFM, CPA. Since the project is designed to provide information for financial and nonfinancial users please ask your friends and relatives to also take the survey. We would appreciate responses by Friday, May 11 to aid in early compilation of the results, but also welcome continued feedback over the coming month as you identify other potential respondents and forward the survey link so that we can have as robust and diverse list of responses as possible. The survey link is www.surveymonkey.com/s/JVV378D and will expire by May 25.

Thank you, in advance, for your participation. A report on the project will be provided at the PDC training in July and will be available on AGA's website at www.agacgfm.org.

If you have any questions, please contact Evie Barry at ebarry@agacgfm.org.



Dispelling the Five Myths of Performance Management

June 20, 2012



CGFM Intensive Review Course and Examinations

July 26–29, 2012

San Diego Marriott Marquis & Marina, San Diego



AGA's 61st Annual PDC: Training to Solve Today's Fiscal Challenges

July 29, 2012 – August 01, 2012; San Diego Convention Center, San Diego, CA



AGA's 7th Annual Internal Control & Fraud Conf.

September 24–25, 2012

Ronald Reagan Building and International Trade Center, Washington, DC



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.

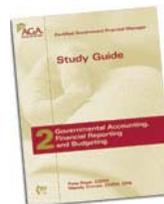
CGFM Scholarship

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.

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

Accountability—Guam Power Authority's CCR

GUAM POWER AUTHORITY
Aturidat Ilektesedat Guahan
Reliability, Accountability, Transparency, Efficiency Report

Fiscal Year 2011

OUR MISSION:
To provide reliable electric services, efficiently and economically to you.

OUR VISION:
GPA will be the best utility providing outstanding energy services to our island community.

GPA Customers

Rate Class	2008	2009	2010	2011
Residential	29,848	40,254	41,300	41,324
Commercial	1,348	1,382	1,411	1,432
Government	1,236	1,207	1,306	1,280
Navy	1	1	1	1
Total	43,433	43,844	44,018	44,042

What we pay for over \$1 you spend on Residential Power bill

Category	Amount	Percentage
A. Production Fuel	0.62	43%
B. Other production costs	0.45	30%
C. Transmission & Distribution costs	0.22	15%
D. P.P. (Production) Tax	0.11	8%
E. Customer Accounting	0.01	1%
F. Administration & General	0.28	20%
G. Debt service - Bonds	0.08	6%
H. Other costs	0.02	2%
Total	\$1.80	100%

Rate Comparison

Guam Power Authority's rate of 26 cents per kilowatt hour consumed is the lowest rate, with the exception of F.I.J., compared to the other neighboring islands.

By Maripaz Perez,
CGFM, CGAP
Accountability Chair
AGA Guam Chapter

Special thanks to:

Ms. Lennie Florencio,
Guam Power Authority
(GPA) Accountant III

AGA believes that Citizen-Centric Reports (CCR) will make governments more accountable to their citizens, and will help citizens become better educated and better able to participate in government activities. It is an integral practical step that governments can take in raising their game in accountability and transparency. Ms. Lennie Florencio has been an agent in the promotion of this goal to Guam's citizens in her role of compiling GPA's CCR.

Since Ms. Florencio's division is in charge of the monthly preparation of

GPA's financial statements, she was tasked to be in charge to prepare pages 1~3 of the CCR. Page 4 of the CCR is prepared by the Chief Financial Officer (CFO), with the final approval of the General Manager. This project has also become one of the key performance indicators in her annual performance evaluation. Although she's responsible for the CCR, communication and coordination is a necessity. Part of Ms. Florencio's task is to coordinate with the CFO, Assistant CFO, and Controller for their comments and any additional information they wish to include in the CCR.

Planning is vital in putting together GPA's report. According to Ms. Florencio, as soon as the fieldwork for GPA's financial audit is initiated, she starts planning the contents of the CCR. She also starts gath-

ering the necessary information as they become available. Some information is based on unaudited numbers, which are then updated once the final figures are established. Ms. Florencio is grateful that management has given her the latitude to design and outline, in conformance with AGA requirements, GPA's CCR, adding that "[I]t is good that my bosses are giving me a free hand on how I'm going to present the CCR."

Although challenging, Ms. Florencio enjoys putting together GPA's CCR. "It's a challenge to present the whole organization in just four pages. It's also a challenge to present it in a way that will depict the highlights and results of the operation that will easily be understood by the ratepayers. I enjoy doing graphic presentations of the financial."

The forefront of GPA's critical success factor is providing excellent customer service. One aspect of providing such service is by educating and providing customers with useful and understandable information about GPA. Ms. Florencio feels that GPA's CCR is a medium in enhancing GPA's accountability and transparency to its customers. The "CCR aims at providing information and responding to queries by the ratepayers. Through the CCR we can show our commitment to provide customer satisfaction by

presenting information that they want to know such as the results of our operation."

Ms. Florencio offers the following advice to other entities as they prepare their respective CCRs: "I try to put my shoes on the ratepayer's perspective. If I'm an ordinary person with no accounting background, what information do I want to see that will tell me how the organization is doing?" In addition, she stresses the importance of planning. "Don't wait for the audit field work to be done before starting on the CCR. Work on the unaudited numbers first and plot the charts and verbiage. Once the audit is done, just replace all data with the audited numbers."

We invite and encourage all entities to prepare and submit their respective CCRs to the AGA National and participate in the certificate program by completing the Certificate of Excellence in Citizen-Centric Reporting Application and forward along 5 copies of your report (and/or include a link to a website where the report is posted) to:

The Citizen-Centric Reporting Program, AGA, 2208 Mount Vernon Avenue Alexandria, VA 22301 or via e-mail to: ebarry@agacgfm.org. Visit this link for additional information: <http://www.agacgfm.org/citizen/award.aspx>

From the Editor

Here's a quote in celebration of mother's day: "A man loves his sweetheart the most, his wife the best, but his mother the longest. ~Irish Proverb". We used the color lavender to portray mothers as it represents refinement, grace, elegance, and something special. We hope you found this newsletter worthwhile reading. Stay tuned for this month's last edition for Program Year 2011-2012!

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
Historian	Jerrick Hernandez	jhernandez@guamopa.org
Membership Chair	Valerie Manibusan Mafnas, CPA	vmafnas@gpagwa.com
Newsletter Editor	Joy Bulatao	joy.bulatao@gmail.com
Newsletter Co-Editor	Matt Quinata	mattquinata@gmail.com
GPDC Chair	Rodalyn Marquez, CGFM, CPA, CGAP, CIA	rmarquez@guamopa.org
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: Guam Retail Company is seeking an Accountant. Please e-mail resume to guamcontroller@aol.com.



Guam Professional Development Conference

(Formerly Pacific Emerging Issues Conference)

July 17 to 19, 2012 (Tuesday to Thursday)
Hotel Nikko Guam
Earn up to 24 hours of CPEs

The **Association of Government Accountants (AGA) – Guam Chapter** in association with the **Guam Society of Certified Public Accountants (GSCPA)** invites you to the Guam Professional Development Conference (GPDC) for a 3-day conference from July 17 to 19, 2012 at the Hotel Nikko Guam.

“The Future of Accountability”

Featured Courses*:

Personal Development Courses:

- Managing Across Generations: How to Motivate and Deal with Generation X, Y, and Z
- Leadership Skills in a Globalized Economy

Auditing and Accounting Courses:

- Government Accounting Standards Update
- Top Deficiencies in Financial Statement Audits
- Common Deficiencies in A-133 audits

Internal Audit Courses:

- Best Practices in Internal Audit
- Linking Management Controls and Measures to Fraud
- Auditor Roles in Public Sector Performance Auditing, Measurement, and Management
- Fraud IQ and Awareness - Hands on Experience

Trends:

- The Power of Social Media
- Auditing in the Cloud
- Managing Change
- Ethical Issues in the Government

Others:

- Practical tips in taking the CGFM exams
- Ethical Issues in the Government
- Procurement Appeals and Process

**subject to changes*

Registration Cost:

(Includes materials, lunches and snacks)

Early Registration (by June 30, 2012)

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

Regular Registration (after June 30, 2012)

AGA Members	\$500
GSCPA Members	\$550
Non-member	\$600

Room Rate:

Hotel Nikko Guam is offering special room rates for GPDC attendees at \$115/night + 11% tax with beach view and breakfast for two. (Regular rate is \$145 + 11%.)

Contact Us:

If you have any questions regarding this conference, please contact Jason Katigbak at (671) 649-3700 x 85957 or Rodalyn Marquez at (671) 475-0390 x 204. You can also send us a message through the following:



jason.katigbak@gu.ey.com
rmarquez@guamopa.org



<http://aga.guam.net/>



www.facebook.com/agaguamchapter



(671) 649-3920

Be an **AGA member** and receive benefits to support your career growth, visit <http://www.agacgfm.org/Membership/Member-Benefits.aspx> and sign-up online <https://secure.agacgfm.org/forms/MemberRegistration.aspx>





Guam Professional Development Conference

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July 17 to 19, 2012 (Tuesday to Thursday)

Hotel Nikko Guam

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“The Future of Accountability”

REGISTRATION INFORMATION

Name: _____

Organization: _____

Phone: _____ Fax: _____

E-mail: _____

IMPORTANT NOTICES – PLEASE READ

Registration and Payments

- AGA Members and all others, please fax registrations and/or Government Purchase Orders to (671) 649-3920 or email to jason.katigbak@gu.ey.com or rmarquez@guamopa.org **no later than June 30, 2012 (Saturday)**.
- Payments or Validated Government Purchase Orders must be received by **June 30, 2012 (Saturday)**. Please make checks payable to “AGA-Guam Chapter” and mail to P.O. Box 1124 Hagåtña, GU 96932.

Cancellation, Substitution, and Refund Policy

- Cancellation request must be submitted in writing to jason.katigbak@gu.ey.com or rmarquez@guamopa.org **by June 30, 2012 (Saturday)**. Any cancellation request **after June 30, 2012 (Saturday)** will be **penalized \$20** administrative cost.
- No refunds will be given for cancellations received after that date. No shows will be billed for the full conference fee.
- Substitution of participants is permissible with AGA written authorization.

Registration Cost*: Check box that applies:
(Includes materials, lunches and snacks)

Early Registration (by June 30, 2012)

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

Regular Registration (after June 30, 2012)

- AGA Members \$500
- GSCPA Members \$550
- Non-member \$600

Room Rate:

Hotel Nikko Guam is offering special room rates for GPDC attendees at \$115/night + 11% tax with beach view and breakfast for two. (Regular rate is \$145 + 11%.)

Contact Us:

If you have any questions regarding this conference, please contact Jason Katigbak at (671) 649-3700 x 85957 or Rodalyn Marquez at (671) 475-0390 x 204. You can also send us a message through the following:



jason.katigbak@gu.ey.com
rmarquez@guamopa.org



<http://aga.guam.net/>



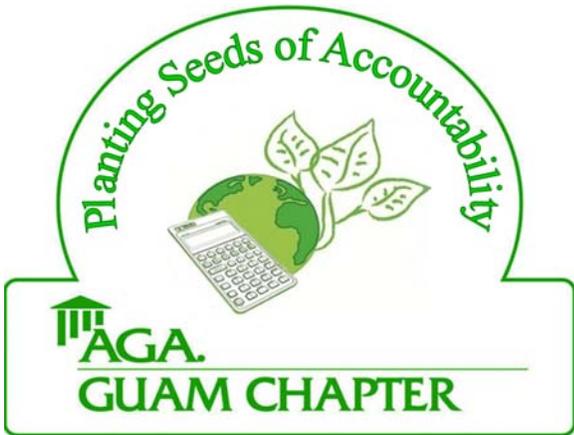
www.facebook.com/agaguamchapter



(671) 649-3920

Be an **AGA member** and receive benefits to support your career growth, visit <http://www.agacgfm.org/Membership/Member-Benefits.aspx> and sign-up online <https://secure.agacgfm.org/forms/MemberRegistration.aspx>





To benefit the Herminia Dierking and AGA Guam Chapter Scholarships

RAFFLE PRIZES!

FREE T-SHIRTS FOR THE FIRST 500 RACE FINISHERS!

CASH PRIZE TO THE MOST PATRIOTIC MALE AND FEMALE!

MALE/FEMALE DIVISIONS

13 yrs & under	Youth
14-19	Junior
20-29	Open
30-39	Sub-Master
40-49	Master
50-59	Senior
60 yrs & older	Grandmaster

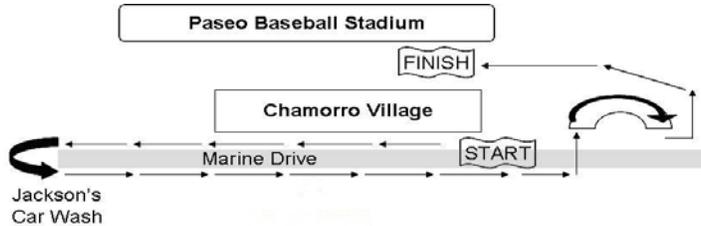
**11th Annual
AGA 5K Walk/Run
Saturday, July 14, 2012
Chamorro Village
Show Time: 5:30 AM
Race Start Time: 6:00 AM**

**REGISTER @
HORNET SPORTING GOODS STORE**

PRE-RACE FEES:
\$8 per person // \$25 for a group of 4

RACE DAY FEES:
\$12 per person

RACE INFO CONTACT:
Lourdes Perez at guamperezlou@gmail.com or
Jocelyn Untalan at juntalan@guamopa.org



RECEIPT OF PAYMENT

Name: _____ Date: _____
 Circle # of Participants: 1 2 3 4 Race #: _____
 Cash/Check Amount Paid: _____ Received By: _____

WAIVER OF RESPONSIBILITY:

I fully understand and assume all the risks associated with my participation in this event, including but not limited to falls, contact with other participants, the effects of the weather, and conditions of the road. By my signature below, I, for myself and anyone entitled to act on my behalf, waive and release the AGA Guam Chapter and all other sponsors, and their representatives and successors of all claims or liabilities of any kind arising out of my participation. If I have a child entered into the race, I hereby attest and verify that my minor son/daughter or minor of whom I am a legal guardian, and on whose behalf I make this application, has my permission to run in this event. I assume any and all responsibility related to my child's participation in the race including any injuries sustained. I also grant permission to all foregoing to use my or my child's photograph, or any other record of this event for any purpose.

Name	Race #

Parent/Guardian's Name _____ Signature: _____

*Checks made should be payable to:
AGA Guam Chapter*