



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

Wednesday, November 10, 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:

Pilar Pangelinan	Clariza Roque	Maripaz Perez	Royelle Carter
Josephine Villanueva	Llewelyn Terlaje	Margie Francisco	Odeth Ignacio
Debbie Ngata	Fierce Catoc	Lorbea Kim	Rahne Joy Belonio
Jorizaira Borja	Taling Taitano	Mary Grace Edrosa	Justin Castro
Vanessa Valencia	Doreen Crisostomo-Muña	Rachel Cubacub	

1. Call to Order

a. Meeting was called to order at 12:00 p.m. and was presided by Maripaz Perez.

2. Approval of Minutes

a. A motion to approve the Oct. 2021 Chapter Executive Committee (CEC) minutes, subject to corrections, was made by Taling Taitano. Clariza Roque 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 9/30/2021:

1. The Statement of Financial Position showed total assets and total liabilities and equity at \$58,311.62.
2. The Statement of Activities showed total income at \$6.65, total expense at \$499.00, and excess of expense over income at \$(492.35).

ii. As of 10/31/2021:

1. The Statement of Financial Position showed total assets and total liabilities and equity at \$54,507.41.
2. The Statement of Activities showed total income at \$61.26, total expense at \$3,865.47, and excess of expense over income at \$(3,804.21).

iii. A motion to approve the Sept. and Oct. 2021 financials was made by Taling. Clariza seconded the motion. The motion carried with 100% in favor and 0% against by a poll.

b. Finance Committee Updates

- i. Maripaz stated that the Finance Committee has a copy of the approved Oct. 2021 minutes and can now proceed with updating the bank signatories. Llewelyn Terlaje asked the officers to visit her at her office to complete the paperwork she prepared. Maripaz asked Llewelyn if she could email the

officers and provide them a deadline. Llewelyn hoped for the forms to be completed by next week.

- ii. Fierce Catoc reported that the audit was completed by Jerricho Garcia. Fierce thanked Maripaz for submitting the report to AGA National last night. The submission is one of the Achievements in Chapter Excellence (ACE) goals. Fierce stated that AGA National acknowledged receipt of the report.
- iii. Fierce stated that the Chapter still has the \$150 accounts receivable from the Guam Department of Education (GDOE). He presented a draft memo to the CEC to provide background and request for disposition.
  1. GDOE paid \$1,800 for nine registrants (or \$200 each) to the Guam Professional Development Conference (GPDC). One registrant is a non-member and should have been assessed at the \$350 rate and thus, the \$150 receivable. However, the same registrant and another registrant did not participate in the GPDC. GDOE asked if it could be refunded \$400 for the two no-shows.
  2. Fierce asked if the Chapter has the right to keep GDOE's payment.
- iv. Maripaz thanked Fierce for the background and asked Clariza, as the GPDC Co-Chair, if similar situations arose in the past and how the CEC handled it. Clariza replied she could not recollect any instance.
- v. Maripaz replied to Fierce that for her, it is logical to refund the GDOE with \$350, net of the \$50 administrative fees for the no-shows and as indicated on the registration form. Fierce stated that he would finalize the memo, with recommendations for specific refund rules, to be reviewed and approved by Maripaz and those involved in the GPDC (i.e., Pilar Pangelinan, Rodalyn Gerardo, and Clariza). The approval is required for the refund.
- c. Taling asked Fierce if the Committee filed Form 990. Fierce replied that the deadline is Nov. 30 and he will prepare it by next week using the audited figures. Taling asked if the Chapter has to file another form with the Department of Revenue and Taxation. Fierce replied that they require the Form 990, annual letter stating changes in management, and a copy of the newspaper post. Taling asked Fierce to inform her when it is completed, so that she check it off the ACE.

#### 4. President's Report

- a. Maripaz shared with the CEC a copy of the submitted Activities Update as of Nov. 5, 2021 to AGA National.
  - i. Maripaz provided Misty Schuck, National Council of Chapters (NCC) Representative and Area 2 NCC Director, with a high-level highlight of the Chapter's completed activities by month and by committee. The Chapter will refer to it for its annual report and submissions for the National awards.
  - ii. Debbie Ngata asked Maripaz if the monthly newsletter publishing could be included in the list of activities. Maripaz replied that the list is for actual

activities. In her email to Misty, Maripaz attached a copy of the newsletters starting from Jul. 2021 and provided a link to the Chapter's website.

## 5. Committee Reports

- a. Accountability (Citizen-Centric Report or CCR) by Doreen Crisostomo-Muna
  - i. Doreen stated that the CCR award will be issued on Nov. 17, 2021 and all recipients confirmed their attendance. She asked Maripaz to give her 20 minutes to discuss the selection of the recipients and feedback for the CCRs. She thanked the Office of Public Accountability (OPA) for sending the guidelines, which was used to rate the CCRs.
  - ii. Doreen stated that the OPA issued a report on CCR compliance. However, she found two non-compliant government agencies that OPA listed as compliant. She suggested for the OPA to inspect the date of when the agency posted and updated its CCR. The two agencies were previous winners of the CCR contest. Clariza asked Doreen to email her the agency names and she will relay it to Mariella Cruz. Clariza is no longer with the OPA and Mariella helped her with the OPA report.
  - iii. Doreen shared that she and Debbie volunteered for the AGA National to evaluate other Chapters' CCRs for the Certificate of Excellence award. The evaluation will start this week, which is later than last year. Clariza stated noting the delay in the OPA report. Maripaz asked Debbie to add the volunteer work to the newsletter.
- b. Awards (Achievements in Chapter Excellence) by Taling
  - i. Taling asked Maripaz to remind the committees to monitor their performance indicators and to inform Taling when they meet it.
  - ii. Taling gave information about the AGA National awards to Maripaz and Debbie. Debbie replied that she included it in the newsletter.
    1. Taling asked if she, Maripaz, or someone else reach out to government agencies to apply for the awards. The agencies could apply directly or have the Chapter submit their application for them. Maripaz replied that Taling could and to copy her in the correspondence.
- c. By-Laws by Maripaz
  - i. Maripaz mentioned that Yuka Hechanova met with her NCC team. She hopes that Yuka is able to attend and share their meeting results during the Dec. meeting. Otherwise, she will ask Yuka to email it to the CEC.
- d. Certification/Certified Government Financial Manager (CGFM) by Josephine Villanueva
  - i. Josie stated that they circulated the CGFM pamphlet's first draft to future CGFMs. She is considering sharing it to other AGA members and using it for agency presentation to encourage them to take the CGFM exam. Josie asked Maripaz if she could share the draft to the CEC. The pamphlet is finalized, but if welcomes any feedback to improve it further and format it into a booklet.

- Maripaz asked Josie to send it to her and she will ask Clariza and Debbie to share it to the members.
- ii. Josie reported that they had its second Coffee Klatch last Saturday. They had 13 attendees, including presenter and mentors such as Rodalyn, Llewelyn, Rachel Cubacub, and Maripaz.
  - iii. Josie reported continuing the virtual Early Bird Study Group sessions. Today, four people attended the 3:30 a.m. session and most found it productive. The Committee looks forward to more exam passers before the CGFM month.
- e. Communications – Newsletter by Debbie
- i. Debbie reported 17 Membership Monday features from the last week of Oct., which is sufficient until Feb. 2022. She will create a flyer to ask for 19 more features and include it in the Dec. 2021 newsletter.
  - ii. Debbie asked Josie to provide quotes from the Early Bird attendees to entice members to participate in the initiative. Debbie also asked Maripaz to provide her with the audited financials to include in the newsletter. Maripaz asked Debbie to add content about Veteran’s Day.
- f. Communications – Website by Clariza
- i. Clariza stated that she was still receiving content from the CGFM Committee for website posting. She was also pending the Aug. and Sept. 2021 General Membership Meeting minutes and the financial reports from the Finance Committee.
  - ii. Clariza will be scheduling the release for the Veteran’s Day wreath donation and the Guam Memorial Hospital Authority community service. She will be posting content for the Nov. 2021 meeting and thanked Pilar for the topic.
  - iii. Clariza asked Debbie if she will issue the newsletter by next Wed.’s general membership meeting. Debbie replied that she would.
  - iv. Clariza asked the CEC to email her Hotmail or the Chapter email for website postings and announcements to members.
- g. Community Service by Margie Francisco
- i. Margie reported that the 1 hr. community service event was held on Oct. 31, 2021. The Committee will note the efforts of volunteers.
  - ii. Margie reminded the CEC of the on-going Guam Memorial Hospital Authority donation drive until Nov. 19, 2021. The Committee advertised the drive during the last general membership meeting and in the Oct. 2021 newsletter. The Committee will advertise it once more during the Nov. 17, 2021 general membership meeting.
    1. Margie asked for the drive announcement to be in a standalone email and for the email to contain a link to Paypal with the AGA email filled in. Clariza replied that she could try.
    2. Maripaz asked the Finance Committee to share the amount collected so far. Llewelyn stated \$280.

- iii. Margie stated that the Chapter sponsored 10 wreaths to be placed on the Guam Veterans' Cemetery on Dec. 18, 2021. It is part of a National program and will be announced in the upcoming newsletter.
- iv. Margie stated that the next community service event is a canned food drive from Nov. 22 to Dec. 17, 2021. It will be announced during next week's general membership meeting. Margie will provide the announcement to Debbie in time for the Nov. 2021 newsletter.
  - 1. The Committee will be waiting for agencies to volunteer to have donation boxes placed at their locations. Donations will be collected during Christmas week.
  - 2. The Committee will deliver the donations to the Catholic Social Services Food Pantry. Initially, Guma San Jose was considered. However, the Pantry was selected because they also provided food for the elderly.
- v. Margie contacted the Angel Tree Program. The Program replied that all children were already assigned but has placed the Chapter on the waitlist.
- vi. Margie stated that the Bus Stop community service event, which was postponed due to inclement weather, would resume on Jan. 8, 2022.
- h. Education by Maripaz
  - i. Maripaz stated discussing the GPDC with Rodalyn last Sat. Maripaz shared that Rodalyn was optimistic with the Chapter resuming the bi-annual schedule of the GPDC (every even year). Maripaz stated that the Chapter would be hosting the GPDC in 2022 and will have Rodalyn share more during the next CEC meeting.
    - 1. Rodalyn was trying to see if the Chapter could use the same platform as last year with PITI-VITI and Graduate School. Maripaz stated applying lessons learned from last year for cost savings through improved processes.
- i. Membership – Tabled
- j. Programs & Technical by Pilar
  - i. Pilar reported that Jesse Quenga will be the guest speaker for the Nov. 2021 General Membership meeting and will be presenting on the Guam Ethics Commission.
  - ii. Pilar stated that the Dec. meeting will have a virtual social activity in lieu of a guest speaker and will ask Rachel to host the activity. Rachel confirmed hosting and asked the CEC to contact her if interested in the activity planning. Maripaz hoped that the Junior Accountants Society (JAS) and the Association of Junior Accountants would assist again this year.
  - iii. Pilar asked the CEC for ideas or improvements on the guest speaker lineup.
- k. Research/Standards – Tabled
- l. Scholarship by Lorbea Kim

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- i. Lorbea stated that the Committee will initiate the Spring 2022 applications to be issued next month and award the scholarships during the Jan. 2022 meeting.
  - m. Young Professionals by Rachel
    - i. Rachel reported that JAS had a virtual celebration of the International Accounting Day. It has been 30 years since JAS was established. Rachel suggested for the Chapter to recognize this milestone in its social media, similar to JAS's Instagram post.
    - ii. Rachel stated that the Committee will launch its pilot mentorship program on Dec. 4, 2021. The program will run from Dec. 2021 to Apr. 2022.
      1. Mentors and mentees will meet once a month virtually or face-to-face. The Committee will prepare a waiver to indicate that participation is voluntary. Participants will submit a reflective paper at the end of the program and will be in lieu of a mixer. A student may be paired with more than one mentor.
      2. Some CEC members contacted Pacific Professionals to pair mentors to mentees. Rachel also reached out to the Guam Society of Certified Public Accountants for interested mentors.
      3. If interested, please inform Rachel.
6. Next Meetings
    - a. The General Membership Meeting will be held virtually on Nov. 17, 2021.
    - b. The CEC Meeting will be held virtually on Dec. 7, 2021 due to the Dec. 8, 2021 Santa Maria Kamalen Holiday.
    - c. The Christmas Party will be held virtually on Dec. 22, 2021.
  7. Adjournment
    - a. Meeting was moved to be adjourned at 12:52 p.m. by Pilar. Clariza seconded the motion.