



# Newsletter



Volume 6, Issue 3

September 2011

## President's Message

*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](http://facebook.com/agaguamchapter)

Email:  
[agaguamchapter  
@yahoo.com](mailto:agaguamchapter@yahoo.com)



**Vincent Duenas**  
**President**  
**AGA Guam Chapter**

Happy 41st birthday to the AGA Guam Chapter! It was on September 11, 1970 when a group of individuals, among them still active, yet retired University of Guam Professor John M. Phillips, came together and formed our Chapter. Through the past 41 years, our Chapter has remained true to its vision of advancing government accountability and has become one of the model chapters in all of AGA. We thank all our members, past and present, for keeping our Chapter strong and active throughout the years.

These past couple of months, your AGA chapter executive committee has been busy finalizing some new and exciting initiatives geared towards our theme of "Celebrating Our AGA Membership." These

initiatives include a new monthly feature profiling the organizations that make up the AGA Guam Chapter, a high school essay contest, and the AGA National Chapter Challenge.

Organization Profiles Starting this month, we will be featuring entities within the AGA Guam Chapter that contribute to the overall accountability of our government. Please take a look at the Department of Administration Division of Accounts' profile in this newsletter and join me in appreciating its hard working employees. A special thank-you to Kathy Kakigi, Anita Arile, Mike Cabral, and Tom Paulino for helping put together their organization profile. If you would like your entity to be featured, please email me at [vduenas@guamopa.org](mailto:vduenas@guamopa.org). We want to learn more about the work you do.

High School Essay Contest Our Early Careers Chairperson, Ricky Hernandez, has put together a high school essay contest that will help encourage active participation and awareness in our high school students on accountability in government. Students in

grades 9-12 will be eligible to compete in this 500-word essay contest that will test their writing and analytical skills on a topic relating to government accountability in the 21st century. More details will be released later this month.

AGA National Chapter Challenge AGA National has issued a chapter challenge to all chapters, produce and release a Citizen-Centric Report for our respective chapter. Our Accountability Programs Chair, Maripaz Perez, has answered the challenge on behalf of the chapter and produced our 2010-2011 Citizen-Centric Report. Thank you Maripaz and all those who assisted in getting this completed.

If you're interested in joining any of our committees, please feel free to email me or contact any of our CEC members. Thank you.



**Happy 41st Anniversary!!**

### Inside this issue:

Membership Meeting & Updates	2
Treasurer's Report	3
CGFM	4
DOA's Division of Accounts	5
Training & National News	6
Committee Reports	7
Member Submissions	8
From the Editor & CEC Directory	9
Registration Form	10

## Last Meeting

The AGA Guam Chapter had the privilege of having the AGA National President, Richard O. Bunce, Jr. visit our chapter to conduct an ethics training and be the guest speaker for the August 2011 general membership meeting. The meeting was held on August 10, 2011 at the Outrigger Guam Resort hotel in Tumon.

President Bunce Jr. discussed the AGA National Initiatives and activities for this coming program year. While the vision and mission is still focused on the same things, President Bunce Jr. shared five strategic goals and priorities for the program year. The five strategic goals included to serve members, empowerment, certification, though leadership (research and commentary), and

collaboration. One of the priorities included emphasis on the Citizen Centric Report (CCR). President Bunce Jr. acknowledged that Guam is the leader in citizen centric reporting as we have required it by law.

We thank you President Bunce Jr. for taking the time to visit our beautiful island and impart your knowledge to our members!



## Next Meeting

### Topic:

Guam Economic Development: Trade and Demographic Indicators

### Date & Location:

Wed., September 21, 2011  
12:00 PM – 1:30 PM  
Outrigger, Tumon

### Lunch Fee:

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

This month we have invited Dr. Ro-seann Murphy Jones, Economics Professor at the University of Guam as our September guest speaker.

Dr. Jones earned a Ph.D. from the University of Pennsylvania. She also holds a master of arts in city and regional planning and a master of government administration from the Samuel S. Fels Center of Government at the University of Pennsylvania.

Dr. Jones serves as an advisor on matters of economic policy and has

been appointed to serve as a member of the Legislative Tax Review Commission for the Government of Guam. Her work includes studies of economic impact for public agencies and private firms. She is a regular contributor to the Marianas Business Journal on matters of regional economic interest.

Please join us for our September 2011 General Membership Meeting as we hear from Dr. Jones. There will be a free lunch raffle but you must be present to win!

## Updates

Our members have commemorated AGA's 41st Anniversary through their wall posts at the AGA Guam Chapter's Facebook. Here are some of their posts:

"Here's hoping AGA Guam has had an AWESOME Birthday Celebration! Wishing you many more years of valuable service to the citizens of

Guam." **Billy Morehead**

"Happy Birthday, AGA. Congratulations to all the members and former members who have brought our Guam chapter to become one of the best chapters in the world." **Robert G. Cruz**

"Happy Anniversary AGA Guam" **Ursula S. Abalos**

Thank you all for your wonderful salutations! Please keep on posting!!

## Lunch Raffle

Congratulations to Cis Lizama for winning the free lunch raffle from the August 2011 General Membership Meeting!



# Treasurer's Report

## Association of Government Accountants - Guam Chapter

### Condensed Financial Statements

As of and for year ending August 31, 2011

2 months ending  
8/31/2011

	<u>Chapter</u>	<u>Communit Svc.</u>	<u>Prof. Develop.</u>	<u>Memo</u>	
Assets	\$ 376	\$ 8,753	\$ 43,266	\$ 52,395	
Liabilities	-	-	200	200	
Net Assets					
Earmarked	-	251	17,703	17,954	
Unrestricted	376	8,502	25,363	34,240	
Revenues	\$ 174	\$ 24	\$ 3,210	\$ 3,408	\$ 6,860
Expenses	701	-	1,423	2,124	2,500
Increase (decrease) in net assets	(527)	24	1,787	1,284	4,360
Beginning net assets	902	8,729	41,280	50,911	47,835
Ending net assets	<b>\$ 376</b>	<b>\$ 8,753</b>	<b>\$ 43,066</b>	<b>\$ 52,195</b>	<b>\$ 52,195</b>

## Early Careers



**Artemio "Ricky" Hernandez**  
Early Careers Chair  
AGA Guam Chapter

Early Career members in the AGA Guam Chapter include two categories of individuals: Early Career Professionals and Early Career Students. The general definition of an Early Career Member in the two categories are as follows: Early Career Professionals are generally those AGA Members who have graduated from a college or university with less than three years of professional experience whereas Early Career Students are generally full-time students at either the post secondary or secondary level of school,

that are either current or potential AGA Members and are not gainfully employed. Currently, approximately 18% of the AGA Guam Chapter membership includes Early Career Members.

The plans for the AGA Guam Chapter Early Careers Committee for Program Year 2011 – 2012 will involve a collective of both the Early Career Chairs to introduce Early Career Students into the world of accounting, and furthermore, into the world of the AGA.

Such initiatives planned for the program year involve the establishment of an AGA Guam Chapter High School Essay Competition and the enhancing of the mentorship program to prepare and advance this program for future program years. Additionally, student networking opportunities such as a Student-Professional "Mixer" is planned to be held during the program year.

A new planned initiative is to partner with the University of Guam

Enrollment Management and Student Services Student Career Program, which will aim at assisting the secondary level students in transitioning into the post-secondary level, thus having the ability to present and encourage these individuals to consider a path and career in accounting.

The Early Career Chairs humbly requests the support from both non-Early Career Members and Early Career Students and Professionals in assisting in the success of the initiatives planned for this Program Year. *Si Yu'os Ma'ase'* in advance for your support and cooperation and we look forward to the plans for the AGA Guam Chapter Early Careers Committee initiatives!

For any questions, comments, and/or feedback please email the Early Careers Committee Chairs Ricky Hernandez at [artemiorh@gmail.com](mailto:artemiorh@gmail.com) or Zeny Nace at [znace@uguam.uog.edu](mailto:znace@uguam.uog.edu). You may also visit the AGA Guam Chapter Website at <http://aga.guam.net> for more information. Thank you.

## CGFM

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, please visit [http://www.agacgfm.org/cgfm/maintain/cpe\\_requirements.aspx](http://www.agacgfm.org/cgfm/maintain/cpe_requirements.aspx)

Need CGFM review material? Please contact Jason Katigbak at [Jason.katigbak@gu.gy.com](mailto:Jason.katigbak@gu.gy.com) for details on borrowing the Guam AGA Chapter's CGFM Review Materials.



## Featured CGFM



**Cora R. Montellano, CGFM**  
Assistant Chief Financial Officer  
Guam Power Authority

Ms. Cora R. Montellano is the Assistant Chief Financial Officer of the Guam Power Authority (GPA). She has been working at GPA for 20 years. Prior to GPA, she worked at FHP Health Center Guam as Controller.

For Cora, having a professional designation means a lot. "You are recognized by your peers and the management of your company that you have earned the experience and education needed to do your job as a financial manager. The community at large and other stakeholders know and appreciate that we have certified professionals working for the government. They can be rest assured that their tax dollars are spent wisely."

Since 2005, when Cora attended the CGFM Intensive Review Course, she had been waiting for a chance to take the CGFM exam. A year later, GPA sent Cora to the AGA Professional Development Conference in San Diego, California. There, she took the CGFM exam and successfully passed all three parts.

When Cora received her certification, she was recognized by GPA's executive management. Her General Manager encouraged the rest of the finance staff to become certified. Al-

though she has not applied for any positions outside of GPA, she is certain that she can apply for any financial position in the Federal or state government with her certification.

For Cora, having a CGFM certification provides competitive edge when it comes to employment with any government agency or promotion within your organization. "You have the respect and admiration of your peers, subordinates and superiors in your company."

Cora encourages others to earn their CGFMs. "All it takes is commitment and find the time to review. Once you take the first step in taking Part I of the test, you will find that the second and third parts of the exam are easy."

Cora hopes that AGA can encourage more government accountants to get the CGFM certification. "We need to work with our senators to inform them the importance of this designation and get a bill passed to give an incentive for having a CGFM certification."

If you would like to learn more about how to earn the CGFM certification, please visit: <http://www.agacgfm.org/cgfm/start/>





## Department of Administration Division of Accounts



Starting this month, we will be featuring organizations within the AGA Guam Chapter that contribute to the overall accountability of the government of Guam. We begin our monthly feature with the Department of Administration (DOA) Division of Accounts, a very important division responsible for accounting and reporting all financial activities of the government of Guam. The Division is led by Deputy Financial Manager Kathrine B. Kakigi, PMBA, CPA.

### **Key Accomplishments:**

In FY 2011, DOA issued its fifth consecutive unqualified "clean" audit opinion on the government of Guam's financial statements. Additionally, the significantly reduced audit findings and questions costs over the past three fiscal years – 2009 through 2011 – shows commitment by the staff towards accountability and efficiency.

DOA Financial Management Improvement Plan (FMIP): The use of an FMIP helped develop a plan which produced reliable, accurate, and timely financial statements; and helped in the resolution of audit qualifications for tax related balances and fixed assets.

Accounting Process Improvement: Review and updates to the cash management and grant reporting process contributed to Guam receiving an unqualified single audit for 2007.

Governor's Fiscal Team: Recently, in a memo directly from Governor Edward Calvo dated September 15, 2011, members of his Fiscal Team were recognized for their hard work and determination to bring fiscal stability back to the Government of Guam. Although there were many others who indirectly contributed to

the team, four specific employees were recognized from the Division of Accounts. They are Kathy Kakigi (Deputy Financial Manager), Goody Rosario (Acting Controller), Corey Diaz (Chief Auditor) and Tom Paulino (General Accounting Supervisor and former AGA President). This team remained resilient and perseverance through some very trying discussions with the 31st Guam Legislature when presenting the Governor's Fiscal plan.

### **Major Objective(s):**

DOA is charged to provide for a uniform financial management system and the related system of internal accounting controls for line organizations of the government to provide accurate and timely financial information for management and analyze interpret these for compliance with statutory requirements.

To accomplish these objectives, the Division provides the following services: (a) systems management and technical support; (b) Payroll accounting and services; (c) Appropriation and encumbrance accounting; (d) Financial reporting; (e) Records management; (f) Accounts payable and receivable; (g) Cash management; (h) Accounting of federal grants and contracts; (i) Bank reconciliations; (j) Maintenance of subsidiary ledgers; (k) Fixed assets accounting; (l) Debt service management; (m) Capital budget accounting; and (n) Revenue forecasting for internal purposes.

### **Continued Education:**

The top management of DOA are proponents to continued education and training. So far, under the leadership of Kathy Kakigi at the Division, more than three employees have completed or is currently pursuing graduate studies. The

following is a quote from Kakigi, who is also a part-time professor at the University of Guam:

"I highly recommend all employees to pursue graduate school. By utilizing textbooks and interacting with cohorts comparing work experiences, the graduate student will learn, adopt and apply the best practices of today's work environment. I truly believe this will help to enhance the management and leadership skills of the employee, as I have done for myself. By adopting some of the best practices from my studies, I lead my staff towards our first 'clean opinion', which is a highly sought achievement in the financial industry. Graduate school also helps to enhance confidence and improve communication skills – attributes I believe helps an employee to become a better public speaker and leader.

At the minimum, for employees who are currently supervisors or for those who want to advance in their career, I will like to say, 'If I could make it a requirement to attend graduate school, I will do it!' That is how much I believe in the program! I am confident that it will bring out the best of the employee by giving them the tools they need – or sharpen the ones they possess – to become a better leader. Having great leaders in any organization is the key to having a successful operation!"



**Kathrine B. Kakigi, PMBA, CPA**  
**Deputy Financial Manager**  
**Department of Administration**

# HHS Pushes Federal-State Partnerships For Insurance Exchanges



By Marilyn Werber Serafini  
KHN Staff Writer  
SEP 19, 2011

Worried that the federal government could end up running new insurance marketplaces for dozens of states, the Obama administration is making a new pitch for cooperation to 46 states and the District of Columbia today.

Health officials from the states are meeting in the District of Columbia with the administration, which is proposing several models for ways to divvy up exchange duties between Washington and the states.

The exchanges, which open in 2014, are a key component of the health law, allowing individuals and small businesses to shop for coverage from a range of insurers, see if they qualify for low-income subsidies to help them buy policies – or enroll in Medicaid if they meet income requirements. The federal government will run exchanges for states that can't – or won't – do it themselves.

Exchange legislation efforts have failed in 16 states – a demonstration of the widespread opposition to the law in states governed by Republicans. But the bipartisan participation in today's meeting indicates a level of political pragmatism, even from states who vehemently oppose the law.

Alan Weil, executive director of the National Academy for State Health Policy, described the conundrum Republican governors are facing.

"As political leaders they can say they hate the law, but as head of the executive branch, they have to be prepared," Weil said. "Some are saying they are so confident [the law is] going away that they are not going to do anything. Some are saying they

hope it goes away but for now it's the law. ... They are contingency planning."

Planning for exchanges is something the Obama administration is working to encourage. "The notion of having many state exchanges completely federally run may not be appealing to the administration," said Linda Blumberg, senior fellow at the Urban Institute's Health Policy Center. "The feds have been trying to be more aggressive about discussing partnership options with the states. They are looking for mechanisms for more flexibility to give states a hand in it without this being overwhelming to the states."

The partnership model helps states decide which functions they are ready to perform and which they would like to leave to the federal government, and for how long, said Steve Larsen, director of the Center for Consumer Information and Insurance Oversight at Health and Human Services. "This model allows HHS and the states to be as logical and efficient with our resources as possible, while giving states the opportunity to perform the functions most important to tailoring an exchange to the unique needs of their state."

According to the Center on Budget and Policy Priorities, 10 states have passed or enacted legislation putting them on a path to state-run exchanges, and legislation is pending in seven states.

HHS is today previewing for states three possible options for partnership. In lieu of the federal government taking over the entire exchange operation, a state could choose to share responsibilities for managing the participation of health plans, helping consumers

navigate the system, or both. The specific state responsibilities were chosen in part because states already serve some of these functions through insurance commissioners or other parts of their governments.

When it comes to health plans offered through the exchange, for example, states could oversee the selection of plans, collecting and analyzing information on rates and benefits and collecting performance data that the plans must report.

The second option would have states handling the personal component of the exchanges. For example, states would take charge of in-person assistance and manage people who will help consumers navigate the new system. States would also be responsible for consumer outreach and education.

That would leave HHS to handle eligibility and enrollment, with the goal of achieving a seamless experience, where people can move between Medicaid and private insurance coverage on an exchange as their income situations change.

One of the most onerous requirements is the need for states to put in place information technology systems to determine eligibility for varying programs, such as Medicaid and low-income subsidies, Blumberg said. "That's the most difficult part of getting these exchanges up and running, aside from the politics," she said. "I could see states looking at that and saying, 'I don't know how to do that, but if the government takes a role in doing that, we can do other things.'"

The story was produced in collaboration with



# Training

**Topic:**  
Performance Measurement and Budgeting

**Instructor:**  
Drummond Kahn, CIA, CGFM, CGAP, MS, BA Political Science

**Date & Location:**  
December 12-14, 2011  
9:00 AM to 5:00 PM  
Outrigger Guam Resort, Tumon

Qualifies for 24 CPEs

AGA is proud to offer a 3 day course on Performance Measurement and Budgeting to be presented by Drummond Kahn, CIA, CGFM, CGAP, MS.

The content of this educational event is as follows:

1. **Day 1 and 2 - Performance Measurement and Budgeting**
2. **Day 3 (Morning Session) - Financial and Performance Perspectives**
3. **Day 3 (Afternoon Session) - Performance Management and Frameworks for Excellence: Quality in Organizations**

### Registration Fees:

#### Early Registration

- AGA/GSCPA Member: \$350
- Non-member: \$450

#### Late Registration

- AGA/GSCPA Member: \$400
- Non-member: \$500

Please see attached registration form.

# Community



We are looking for volunteers to take part in the American Bankers Association's 9th Annual Get Smart About Credit Day which will be held on Thursday, October 20, 2011. Volunteers will be teaching high school students

how to develop responsible credit habits. This volunteer work counts as a community service activity.

Anyone interested in volunteering can contact Lou Perez at 483-3350 or [guamperezlou@gmail.com](mailto:guamperezlou@gmail.com); or Jocelyn Untalan at 475-0390, ext. 218 or [juntalan@guamopa.org](mailto:juntalan@guamopa.org).

# Accountability

This month's featured citizen centric report is the Department of Administration (DOA)'s FY 2010 Citizen Centric Report. It can be viewed on this link: [http://www.guamopa.org/docs/2010/official-citizen-centric-report/Department%20of%20Administration%20\(DOA\)%20FY2010%20CCR.pdf](http://www.guamopa.org/docs/2010/official-citizen-centric-report/Department%20of%20Administration%20(DOA)%20FY2010%20CCR.pdf)

DOA provides various support services to government agencies, in



order to assist them in the execution of their respective missions. Its mission is to maximize the efficiency and effectiveness, with which the department's various responsibilities, are achieved by providing administrative, fiscal, technical and policy direction to the Government of Guam agencies for the execution of a variety of government-wide support services.

To learn more about DOA, please visit its website at <http://www.doa.guam.gov/>

# AGA National



**Register Now!**  
**AGA's Government Finance Case Challenge**

The best undergraduate accounting/financial management/business students in the country are invited

to compete in the fifth annual Government Finance Case Challenge, sponsored by the Association of Government Accountants (AGA).

Student teams will collaboratively analyze and offer a written response to a case centered on how a U.S. city government creates a citizen-centric report. The registration deadline is Wednesday, Oct. 19, 2011. All members of the three highest-scoring teams will receive a scholarship to attend AGA's National Leadership

Conference, set for February 16-17, 2012 in Washington, D.C.

Cash prizes will be awarded to the winning team. Each student participant will receive a free one-year membership to AGA.

\*This competition is only open to currently enrolled undergraduate college students. For more information, please visit: <http://www.agacgfm.org/challenge/index.htm>

# Member Submissions



**Richard Bunce Jr., CGFM, CPA  
President  
AGA National Chapter**

*Excerpt from the AGA (National) Topics Newsletter, September Issue*

“The developments and opportunities in Guam are exciting. Membership is growing (more than 160 members), recruiting is strong, and the chapter executive committee is comprised of leaders in key government agencies and positions. At the urging of those chapter leaders, the Guam Legislature unanimously passed legislation sponsored by Sen. Judith Guthertz requiring all government units to prepare Citizen-Centric Reports. During my visit, I accompanied several of the chapter leaders to meet with Sen. Guthertz and later with Lt. Gov. Ray Tenorio to thank them for their support of AGA and to request their assistance in formally recognizing the benefits of the CGFM certification in the government’s hiring and promotion processes. The outlook is very promising in Guam and many of its efforts serve as a model for our efforts across AGA.

....

Thanks to chapter presidents Vince Duenas, Mike Johnson and Patrick Oki and their executive committees for all your good work. The message I came away with from those visits is that even in challenging times, our members are actively promoting AGA’s mis-

sion and the CGFM certification, and we are making very good progress. Given the current economic climate and predictions, I expect additional cost-cutting measure and layoffs in government. You can and should continue to distinguish yourself through AGA’s leadership opportunities, professional development courses and the CGFM designation.

....

Thanks for all you continue to do for AGA, and best of luck to all of our chapters for the 2011–2012 program year!”

*R.O. Bunce Jr.*



## AGA Guam Chapter Presidents

1970	1971	Floyd W. Fagg
1971	1972	John M. Phillips
1972	1973	Howard O'Hara
1973	1974	Phillip L. Charles
1974	1976	T. Frank Flores
1976	1977	Gary T. Davis
1977	1978	Robert R. Barret
1978	1979	Ben Fukutome
1979	1980	Ronald D. Hodges
1980	1981	Lucia A. Valentin
1981	1982	Keith L. Andrews
1982	1983	Jose B. Untalan
1983	1984	Herminia Dierking
1984	1985	Richard E. Nold
1985	1986	John M. Phillips
1986	1987	Robert A. Fitzhugh
1987	1988	Herminia Dierking
1988	1989	Harold Zelkind
1989	1990	Ester C. Sanchez
1990	1993	Taling M. Taitano
1993	1994	Mark J. Heath
1994	1995	Robert E. McGillivray
1996	1997	Patrick Morrissey
1997	1998	John M. Phillips
1998	1999	Dr. Filomena Cantoria
1999	2000	John P. De Norcey
2000	2001	Eloy Lizama
2001	2002	Peter Aguon
2002	2003	Doris Flores Books
2003	2004	Zeny Asuncion-Nace
2004	2005	M. Francis Quinto
2005	2006	Randy Weigand
2006	2007	Christopher Wolseley
2007	2008	Matthew Quinata
2008	2009	Rodilyn Marquez
2009	2010	Jojo Guevara
2010	2011	Thomas Paulino
2011	2012	Vincent Duenas
2012	2013	Jason Katigbak

## From The Editor

September marks the celebration of AGA Guam Chapter's 41st Anniversary! For this issue, we wanted to highlight President Richard O. Bunce Jr.'s visit to Guam and the Department of Administration's Division of Accounts. Please stay tuned for our next issue as we feature other organizations within the AGA Guam Chapter that assist with the overall accountability of the Government of Guam. Thank you very much for all your contributions!

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](mailto:joy.bulatao@gmail.com) or my Co-Editor, Matt Quinata at [agaguamchapter@yahoo.com](mailto:agaguamchapter@yahoo.com).

## Chapter Executive Committee Directory

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

**Job Announcement:** Accountant I. Applications will be accepted from September 12 to 26, 2011. For more information, please visit the Department of Administration's Human Resources Division website at <http://www.hr.doa.guam.gov/>