



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

Wednesday, December 7, 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	Joy Bulatao	Pilar Pangelinan
Debbie Ngata	Lorbea Kim	Rahnne Joy Belonio
Doreen Crisostomo-Muña	Margie Francisco	Royelle Carter
Jorizaira Borja	Maripaz Perez	Yukari Hechanova
Josephine Villanueva	Odeth Ignacio	

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 – Tabled
3. Treasurer’s Report – Tabled
4. President’s Report by Maripaz
 - a. Ethics Commission Director Request
 - i. Maripaz emailed the Chapter Executive Committee (CEC) of Director Jesse Quenga’s request for a copy of the recording of his presentation during the November 2021 General Membership Meeting. The Ethics Commission would like to review Mr. Quenga’s presentation as part of their strategic planning.
 - ii. Maripaz stated that there is no policy or guidance on the matter and there was no announcement to the members that the recording could be used for other purposes.
 1. Doreen Crisostomo-Muña stated that she did not have any problems with Mr. Quenga’s request if the CEC provides him only the recording of his presentation.
 2. Maripaz asked the CEC for assistance in extracting the guest speaker presentation from the entire recording. Yuka Hechanova volunteered to assist.
 - b. Guam Chapter Policies and Procedures
 - i. Maripaz completed the draft policies and procedures and thanked those who provided feedback. She asked the CEC to review sections for their committees/position once more, and to email her and Josephine Villanueva for any changes. She hoped that the policies and procedures will be completed by Dec. 2021 and presented to the membership by the Jan. 2022 meeting.

5. Committee Reports

- a. Accountability (Citizen Centric Report or CCR) by Doreen
 - i. Doreen shared that she requested reimbursement from Llewelyn Terlaje for the awards made but has not heard from Llewelyn. Maripaz replied that she will follow-up with Llewelyn. Doreen shared that she purchased the trophy from one vendor and the engraving from another vendor, Promotions. As a result, the total cost of the award was cheaper than last year. Maripaz thanked Doreen and would consider the same purchase method in the future.
- b. Awards (Achievements in Chapter Excellence) by Maripaz
 - i. Maripaz stated that Taling Taitano emailed the CEC for the Nov. 30, 2021 reporting deadline. Maripaz thanked those who provided responses.
- c. By-Laws – refer to President’s Report on policies and procedures
- d. Certification/Certified Government Financial Manager (CGFM) by Josie
 - i. Josie stated receiving a request from Dr. Zenaida Asuncion-Nace, on Nov. 27, 2021, regarding a presentation for Dr. Nace’s BA 307 class. Josie presented CGFM information and invited students to become members. Some students may have signed up. One of the students, Christel Marie Espiritu, also inquired about becoming a CGFM.
 - ii. Josie shared the new Continuing Professional Education requirement for CGFMs. CGFMs are required to have 4 hours of Ethics training per cycle and have a limit of 20 hours of taxation training per cycle. Josie will forward the information.
 - iii. Josie stated that the virtual CGFM study session is ongoing from 3 a.m. to 6 a.m. Some of the participants would like to have a coffee session as well.
- e. Communications Newsletter by Debbie Ngata
 - i. Debbie will include the following in this month’s newsletter: best CCR award, DUNS change (per Taling), membership renewals, Josie’s picture for her presentation at Zeny’s class, accountability pictures from last Sat., change in CPE requirements, Christel’s award of the National Collegiate Leadership Program scholarship, and an article from the Junior Accountants Society (JAS). Membership Monday submittals are sufficient until Feb. 2022.
 - ii. Debbie asked the officers if they could provide pictures and greetings for Christmas by Sun. or Mon. morning. Maripaz said she would.
- f. Communications Website – Tabled
- g. Community Service by Margie Francisco
 - i. Guam Memorial Hospital Authority Equipment Drive
 1. Margie reported that the Committee received \$380 in cash and checks and are pending the amount of Paypal donations. The Chapter will be matching up to \$500. Once the amounts are confirmed, the donation will be made to the hospital. Once the list of recipients are finalized, Margie will issue a donation letter in Jan. 2022, similar to last year.
 - ii. Catholic Social Services’ Food Pantry Canned Food Drive

1. Margie stated that the drive will be until Dec. 17, 2021. Margie was informed that drive boxes were placed at the agencies. However, the Committee has not received any emails of volunteers.
2. Maripaz asked Margie if could ask the agencies to take a picture, before the donations are collected, to showcase it in the Chapter's website and newsletter. Margie said she will.
- iii. Margie stated that all children were accounted for the Angel Tree program. She suggested for the Chapter to support other programs instead, such as the Sugar Plum Tree or Toys for Tots. Margie will contact the Sugar Plum Tree's prior year director this week.
- iv. Margie mentioned in the CEC chat that members who participate in the Salvation Army Bell Ringing can send photos to the Committee for community service credit. Margie will message Clariza Roque to inform the members.
- h. Education by Maripaz
 - i. Maripaz stated that Rodalyn Gerardo will be working on the Sept., Oct., and Nov. 2021 Continuing Professional Education certificates to send it out by next week. The Committee appreciates your patience.
- i. Membership by Amacris Legaspi
 - i. Amacris reported that Megan Watson, Membership Manager of AGA National, asked for the Committee to provide an article about the Chapter's Membership Monday feature. National would like to publish the article in Jan. 2022. Maripaz asked if they could send the draft for review and confirmed with Amacris that the article's length was no more than 250 words. National was happy to hear about the initiative and the growth of Guam members.
- j. Programs & Technical by Pilar
 - i. Pilar stated that, upon confirmation of the meeting date, Rachel Cubacub is ready to host the Chapter's Christmas Party. Rachel will electronically issue gift certificates as prizes for the activities she has planned. No guest speaker for Dec. 2021.
 - ii. Pilar asked if the CEC would like to invite Edmund Brobesong for tax updates, have an Enterprise Risk Management speaker, or a personal finance review.
 1. Maripaz agreed with the personal finance because it is the beginning of the year and asked who the guest speaker would be. Pilar replied that she will and ask someone who could speak with her.
 2. Doreen stated that the Chapter usually invites Edmund in Feb. because child credit is one of the upcoming issues. Pilar replied that she will ask Edmund if he could speak in Feb. instead. Doreen suggested to contact Edmund in advance. Maripaz suggested to e-mail Edmund before the year ends. Pilar agreed.

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- iii. Maripaz reminded the Committee to have the CGFM Committee select the speaker for March in honor of the CGFM Month.
 - k. Research/Standards by Rahnne Joy A. Belonio
 - i. Rahnne asked the CEC if they could share ideas or topics of high interest for the Committee to come up with technical guidance and best practices.
 - l. Scholarship by Lorbea Kim
 - i. Lorbea drafted and sent the Spring 2022 applications to Doreen. Doreen will review before the Committee provides it to the officers for approval. The Committee hopes to open the applications by next Fri. Maripaz asked for the due date. Lorbea replied Feb. 4 and that the award will be made during the Feb. 2022 meeting.
 - m. Young Professionals by Maripaz
 - i. Maripaz stated that the Mentoring Program kick-off meeting was held on Dec. 4, 2021, at Port of Mocha in the Guam Premier Outlets. Maripaz believed it to be successful with the presence of more mentors. Their presence reflected that the Chapter values this program. A few students attended primarily due to exam week. However, the subsequent weeks were also not feasible due to the holidays. If interested in becoming a mentor, please e-mail Maripaz or Rachel.
6. Other Matters
- a. Christmas Party
 - i. Maripaz stated rescheduling the virtual Christmas Party from Dec. 15, 2021 to Dec. 21, 2021. Rachel is unable to host on Dec. 15 and it would have been too short of a notice to ask Jose “Jojo” Guevara as substitute. Doreen stated that students would hopefully still commit as the semester would have been over by that date. Maripaz confirmed that Rachel was working with the Association of Junior Accountants President CK Escalona and JAS President Christel.
 - ii. Maripaz stating that the party budget was \$1,000 to include subsidy and raffle prizes. Please e-mail Rachel for game suggestions. Maripaz reiterated, Pilar’s comment earlier, that the prizes will be the same way as last year. Rachel will email gift cards to the prize winners.
 - b. Qualifying Certificate
 - i. Josie stated that Maripaz applied to the Guam Economic Development Authority for the Qualifying Certificate Community Contribution Grant Program for non-profits due to last year’s lost revenues. The grant is up to \$25,000. Josie and Maripaz hope that their application is approved and for the grant to supplement the Chapter’s scholarship programs. Maripaz added that the request was in alignment with the Chapter’s mission of providing education to students through the collegiate scholarships and members through the Professional Development Training (PDT) scholarship raffle.
 - 1. Doreen asked how many PDT scholarships will be issued this year because no one was sent last year. Maripaz clarified that the grant will

be for the Guam Professional Development Conference and not National's PDT. Maripaz will message Doreen the number of people to be awarded for the National PDT based on the budget.

2. Doreen stated that the CEC deferred the raffle, which usually results in three recipients, to this year and so, would that deferral have meant sending six people this year. Maripaz replied that it depends on this year's budget. The \$30,000 balance must be maintained. The Chapter did generate revenue last year and this year will be similar.
3. Doreen reminded that that was not what was agreed upon when the CEC voted last year and asked Pilar if she could recollect the discussion. Doreen will review the minutes for details. Maripaz replied that sending six people at \$4,000 each would not be feasible; but agreed to review the minutes to determine the definition of "deferment".
4. Doreen asked if Debbie remembered the discussion. Debbie replied that she recalled those who qualified would be able to qualify again for this year's raffle and does not remember if the CEC discussed "doubling up". Debbie remembers only the qualification and transfer. Doreen stated okay. Maripaz replied that Debbie's recollection seems more sensible. The topic will be revisited as the Membership Committee will need to be aware of it in preparation for the raffle.
5. Debbie added that members will need to be aware of the purpose for the community service points. She stated that to be eligible for the PDT raffle, members must have done one community service and attended eight out of 10 meetings. The announcement may entice more community service participation. Maripaz confirmed that eligibility rules were described in SOP-10 and will work with the Membership Committee to provide a half page announcement to Debbie for the newsletter. Maripaz asked Pilar or Joy Bulatao to share the meeting attendees' list to the Membership Committee for attendance tracking. Maripaz stated that a winner must be selected by May 2022 for the July 2022 PDT.

7. Next Meetings

- a. The General Membership Meeting will be held virtually on Dec. 21, 2021.
- b. The CEC Meeting will be held virtually on Jan. 12, 2022.
- c. The General Membership Meeting will be held on Jan. 26, 2022.

8. Adjournment

- a. Meeting was moved to be adjourned at 12:40 p.m. by Doreen. Josie seconded the motion.